



**ANNUAL REPORT  
OF THE  
AUDITOR-GENERAL  
FOR THE FEDERATION  
ON THE ACCOUNTS OF THE  
FEDERATION OF NIGERIA  
FOR THE YEAR ENDED  
31<sup>ST</sup> DEC., 2015**

**PART 2**

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

**SUBMISSION OF PART II OF THE ANNUAL REPORT OF THE  
AUDITOR-GENERAL FOR THE FEDERATION ON THE ACCOUNTS  
OF THE GOVERNMENT OF THE FEDERATION OF NIGERIA,  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

In accordance with Section 85(2) and (5) of the Constitution of the Federal Republic of Nigeria, 1999, I hereby submit to the National Assembly 2 (two) copies of Part II of the Annual Report on the Accounts of the Government of the Federation of Nigeria for the year ended 31<sup>st</sup> December, 2015.

2. This Part contains audit observations on the Financial Statements of the Federal Government of Nigeria for the year ended 31<sup>st</sup> December 2015, which were prepared and submitted for audit by the Accountant-General of the Federation in line with the provisions of the 1999 Constitution. It also includes audit observations on the Federation Account.
3. Part 1 which is the major segment of the Annual Report for the year 2015, covering the financial transactions of all Ministries, Extra-Ministerial Departments, Offices and other Agencies of the Federal Government, had earlier been submitted to the Clerk to the National Assembly.
4. Please accept the assurances of my highest regards.

(SIGNED)  
**ANTHONY M. AYINE, FCA**  
Auditor-General for the Federation

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## LIST OF ABBREVIATIONS

<b>S/N</b>	<b>ABBREVIATION</b>	<b>MEANING</b>
1.	FRA	Fiscal Responsibility Act
2.	FCMA	Finance, Control and Management Act
3.	FR	Financial Regulation
4.	IPPIS	Integrated Personnel & Payroll Information System
5.	CBN	Central Bank of Nigeria
6.	OAGF	Office of the Auditor-General for the Federation
7.	OAGF	Office of the Accountant-General of the Federation
8.	TAD	Treasury Audit Department
9.	FIRS	Federal Inland Revenue Service
10.	MOFI	Ministry of Finance Incorporated
11.	FGN	Federal Government of Nigeria
12.	NCS	Nigeria Customs Service
13.	NLNG	Nigeria Liquefied Natural Gas
14.	SRA	Statutory Revenue Allocation
15.	PENCOM	National Pension Commission
16.	FAAC	Federation Account Allocation Committee
17.	AGF	Accountant-General of the Federation
18.	AuGF	Auditor-General for the Federation
19.	CRF	Consolidated Revenue Fund
20.	DMO	Debt Management Office
21.	NPA	Nigeria Port Authority
22.	FAAN	Federal Airport Authority of Nigeria
23.	IDSA	Import Duty Surcharge Account
24.	WHT	Withholding Tax
25.	VAT	Value Added Tax
26.	NTB	Nigeria Treasury Bills
27.	IPSAS	International Public Sector Accounting Standards
28.	DMBs	Deposit Money Banks
29.	TSA	Treasury Single Accounts
30.	PYA	Prior Year Adjustment
31.	MDAs	Ministries, Departments and Agencies
32.	NACA	National Agency for the Control of Aids
33.	NAPEP	National Poverty Eradication Programme
34.	EFCC	Economic and Financial Crimes Commission
35.	NPHCDA	National Primary Healthcare Development Agency
36.	UBEC	Universal Basic Education Commission
37.	CET	Common Entrance Test
38.	JVC	Joint Venture Account
39.	PPT	Petroleum Profit Tax
40.	NNPC	Nigerian National Petroleum Corporation
41.	MCA	Maritime and Coastguard Agency
42.	NDPR	Niger Delta Petroleum Resources Ltd
43.	NAPIMS	National Petroleum Investment Management
44.	IOC's	International Oil Companies in Nigeria
45.	SPDC	Shall Petroleum Development Company of Nigeria

46.	NAOC	Nigeria Agip Oil Company Ltd
47.	TEPNG	Total E&P Nigeria Limited
48.	CNL	Chevron Nigeria Limited
49.	NIPP	National Integrated Power Project
50.	NIA	National Intelligence Agency
51.	NGL	Nigeria Gas Limited
52.	B/S	Bank of International Settlement
53.	JIA	Joint Investment Account
54.	FAD	Finance and Accounts Department

## **AUDITOR-GENERAL'S CERTIFICATE**

### **REPORT OF** **THE AUDITOR-GENERAL FOR THE FEDERATION ON** **THE ACCOUNTS OF THE GOVERNMENT OF THE FEDERATION** **FOR THE FINANCIAL YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

#### **PART 2**

The Accounts of the Government of the Federation of Nigeria for the financial year ended 31<sup>st</sup> December 2015, have been examined by me in accordance with Section 85(2) of the Constitution of the Federal Republic of Nigeria, 1999 (as amended) and in line with the International Public Sector Accounting Standards (Cash Basis) and other applicable regulations.

#### **Responsibility for the Financial Statements:**

In accordance with the provisions of the Finance (Control and Management) Act, Cap F26, LFN 2004, the Accountant-General of the Federation is responsible for the preparation of the Financial Statements of the Federal Government of Nigeria. The Accountant-General has thus prepared and submitted to me for audit, the Financial Statements as reproduced at Pages 108 – 320 of my Report, in accordance with Section 24 of the Finance (Control and Management) Act, LFN, 2004 and Section 85(5) of the Constitution of the Federal Republic of Nigeria, 1999 (as amended).

#### **Opinion:**

I have obtained all the information and explanations considered necessary for the purpose of my audit. In my opinion, the accounting books and records were properly maintained so as to form the basis for the Statement of Assets and Liabilities, as at 31<sup>st</sup> December, 2015 and the Consolidated Revenue Fund, together with the supporting statements for the year ended on that date.

In my opinion, the Financial Statements give a true and fair view of the states of affairs of the Government of the Federation as at 31<sup>st</sup> December, 2015 and of the financial transactions for the fiscal year ended on that date, subject to the observations contained herein and Part 1 of Auditor-General's Annual Report for Financial year ended 31<sup>st</sup> December 2015 earlier issued.

(SIGNED)

**ANTHONY M. AYINE, FCA**

Auditor-General for the Federation

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Central Business District,  
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Abuja. Nigeria.

**31<sup>st</sup> May, 2017**

## **EXECUTIVE SUMMARY**

### **1.0 Introduction**

1.1 I am required by Section 85(5) of the Constitution of the Federal Republic of Nigeria, 1999 (as amended), to submit my Report on the audit of Accountant-General's Financial Statements, to the National Assembly within 90 days of the receipt of the Statements from the Accountant-General of the Federation. However, due to delays in the submission of Financial Statements by the Accountant-General and the need for timely Reporting, my Office was constrained on 2<sup>nd</sup> December 2016, to submit Part 1 of Auditor-General's Report for the financial year ended 31<sup>st</sup> December 2015, to the National Assembly. Part 1 contains report on Losses of Cash and Stores and observations made on the accounting records of Ministries, Departments and Agencies.

Having received the final submission of Accountant-General's Financial Statements on 24<sup>th</sup> April, 2017, I have examined and certified, in accordance with Section 85(2) and (5) of the Constitution of the Federal Republic of Nigeria, subject to the comments and observations contained in this Part II of my Report.

### **1.2 Update on Government Statutory Corporations, Companies, etc**

In Part 1 of my 2015 Annual Report already submitted to the National Assembly, I reported that only 26 (Twenty-six) Agencies of Government had submitted Audited Financial Statements for the year ended 31<sup>st</sup> December, 2015. As an update, at the time of concluding this report, i.e. 31<sup>st</sup> May, 2017 additional 61 (Sixty-one) Audited Financial Statements had been submitted, bringing the number of 2015 Audited Financial Statements to 87 (Eighty-seven).

1.3 This Part II Annual Report is divided into four (4) Main Sections, including Introduction which forms Section 1. The other Sections are as stated below:

### **2.0 Annual Financial Statements**

These are IPSAS compliant Financial Statements with extensive set of Notes to the accounts, comprising; Statement No. 1 (Cash Flow), Statement No. 2. (Assets and Liabilities), Statement No. 3, (Consolidated Revenue and Expenditure) and Statement No. 4 (Capital Development Fund). This Section summarizes the structure of the Financial Statements' components.



## 2.1 **Statement No. 2: Statement of Assets and Liabilities**

This Section contains appropriate comments on the Assets and Liabilities of the Federation as at 31<sup>st</sup> December 2015. The report provided detailed analysis and comments on the Federal Government Investment portfolio, Federal and State Government Domestic Debt Stock and Federal Government External Debts stock, Federal Government Bonds and other obligations of the Federal Republic of Nigeria.

## 2.2 **Statement No. 3: Statement of Consolidated Revenue and Expenditure.**

This Section showed the Federal Government Consolidated Revenue; i.e. Statutory Revenue Allocation Receipts from FAAC, Tax Proceeds by Federal Inland Revenue Service and other sources of Revenue from Revenue generating Agencies. It provides highlight on infractions for non-disclosure of due Revenue into the Consolidated Revenue Fund (CRF). The Expenditure aggregates of the Federal Government are also reported herein.

## 2.3 **Statement No 4: Capital Development Fund**

This Section provides comments on the cumulative transfer from the CRF for Capital Development drive of the Federation. Proceeds from aids and grants from development partners and international Donors Agencies are disclosed and appropriate comments included in the report.

Further, highlights of disparities between various components of Capital Development Fund Supplementation releases and actual expenditure captured in the Financial Statements are stated.

## 3.0 **Federation Accounts**

My comments on the Management of FAAC, Inflows from various sources of Federal Government Revenue and Funds distribution to various tiers of Government are summarized in this Section.

A critical review and analysis of Foreign Exchange differences, Maintenance of Excess Crude Oil Account, Petroleum Profits Tax and Royalty Account are stated.

The Section further showed under remittance of Revenue from Domestic Crude Oil Sales by NNPC, and non-remittance of some revenues from non-oil Sector/Solid Minerals, into the Federation Account. These and other infractions are reported in this Section.

#### 4.0 **Accountant-General's Annual Financial Statements**

The Financial Statements prepared, signed by the Accountant-General of the Federation and submitted for audit, are reproduced here, with accompanying notes to the Accounts.

#### 5.0 **Conclusion**

My Office has observed renewed efforts by the Public Accounts Committees of the National Assembly towards speedy consideration of Auditor-General's Annual Reports submitted to the distinguished Senate of the Federal Republic of Nigeria and the Honourable House of Representatives. I greatly appreciate this.

It is my hope that all outstanding Audit Reports, up to financial year ended 31<sup>st</sup> December, 2015, will be speedily considered by the Public Accounts Committees of the Senate and the House of Representatives. It is also paramount that concluded Recommendations of the Public Accounts Committees, be laid before the Senate and the House of Representatives, for ratification. This legislative endorsement and onward transmission to the Executive Arm of Government for implementation will make the accountability process meaningful and complete.

## **5.0 GENERAL COMMENTS ON ANNUAL FINANCIAL STATEMENTS**

### **5.1 SUBMISSION OF ACCOUNTS**

The late submission of Financial Statements by the Accountant-General of the Federation to the Auditor General for the Federation, for audit, has become a recurring matter.

The Financial Statement (Nos. 1 – 4) for the year 2015 with the Notes to the Accounts were first submitted to my Office on 10<sup>th</sup> August, 2016, but was returned to the Accountant General twice due to significant omissions observed. The Accountant-General of the Federation resubmitted the Financial Statement on the 22<sup>nd</sup> December 2016, and finally on 24<sup>th</sup> April, 2017.

By the provisions of Section 49 (1) and (2) of the Fiscal Responsibility Act (FRA) 2007 and section 85(5) of the Constitution of the Federal Republic of Nigeria, it is implied that the Accountant General is required to submit Annual Financial Statements to the Auditor General within 3 months (or 90 days) following end of each financial year.

Globally, timeliness in preparation and publication of Annual Financial Statements is of essence and great value, if these Statements are to be relevant and useful.

Before concluding this audit, however, my office had serious and positive engagements with the Accountant-General, aimed at ensuring that the future Annual Financial statements are prepared and submitted for audit, within prescribed statutory deadlines.

The Accountant-General is therefore, required to:

- (i) Put necessary structures in place to ensure that Annual Financial Statement are prepared and submitted for audit, in line with relevant statutory provisions and global practice.
- (ii) Appropriately differentiate between 'accounting year' and 'budget period', with proper cut-off procedures to avoid delays in the preparation of Annual Financial Statements.

### **5.2 COMMENTS ON STATEMENT OF ASSETS AND LIABILITIES – No. 2**

During examination of the Statement of Assets and Liabilities as at 31<sup>st</sup> December, 2015 (Statement No. 2.0), the following observations were made:-

#### **ASSETS**

### **5.3 IPPIS OPERATION TRANSACTION ACCOUNT: INABILITY TO PROVIDE UNDERLYING RECORDS, ₦2,978,801,068.64**

The Bank Statements, Cash Book, Mandates and Statement of Affairs of IPPIS Operation Transaction Account in CBN, were not provided for audit, in spite of repeated demands, except the last page of the bank statement showing the closing balance of ₦2, 978,801,068.64 as at 31<sup>st</sup> December 2015.

The inability to produce these documents despite official requests vide the letters Reference No OAuGF/TAD/VOL.1/166 dated 16<sup>th</sup> August, 2016, and Reference No OAuGF/TAD/VOL.1/169 dated 25<sup>th</sup> August, 2016 has denied audit in forming opinion about the true position of the operation of the Account.

The Accountant-General is required to produce the Bank Statements, Cashbook, Mandates and Statement of Affairs of IPPIS Operation Transactions Account from 1<sup>st</sup> January to 31<sup>st</sup> December, 2015 for audit.

#### **5.4 OBSERVATIONS ON INFLOWS OF ₦1,242,983,607,680.91 AND OUTFLOWS OF ₦896,695,964,620.65 FUNDS AND LEVIES AS PER TRIAL BALANCE- NOTE 41.**

#### **5.5 INFLOW OF ₦1,242,983,607,680.91**

Examination of Note 41 of the Financial Statements, Appendix to Note 41 and the Trial Balance showing the movements in each of the Funds revealed the following:

**TABLE 1**

Code	Description	Opening Balance	Inflows/Credit	Outflows/Debit	Closing Balance 2015
		N	N	N	N
46010401	Police Reward Fund	55,752,940.56	0	0	55,752,940.56
46010408	0.50% Stabilization Fund	17,154,605,563.02	60,370,300,639.82	64,929,323,876.77	12,595,582,326.07
46010409	Ecological Fund	10,001,830,888.79	47,297,985,409.46	31,378,823,502.10	25,920,992,796.15
46010410	Dev. of Natural Resources	40,807,153,529.06	81,658,660,209.08	63,215,594,059.81	59,250,219,678.33
46010411	10% Cocoa Levy	4,196,237.44	0	0	4,196,237.44
46010412	5 % Sugar Development Levy	1,265,685,980.91	4,139,267,906.92	3,353,601,950.94	2,051,351,936.89
46010413	10% Rice Levy	21,095,713,098.77	20,146,295,059.37	29,440,391,834.74	11,801,616,323.40
46010414	7% Port Levy	11,534,320,523.57	31,999,683,006.81	35,269,155,801.02	8,264,847,729.36
46010415	2% Nat. Automotive Council Levy	427,119,648.23	9,437,291,114.90	462,748,965.42	9,401,661,797.71
46010417	CISS Levy	12,113,427,575.23	49,132,444,812.97	39,557,671,843.97	21,688,200,544.23
46010418	0.5% NESS Levy	1,443,056,212.85	2,199,103,219.84	1,436,478,775.19	2,205,680,657.50
46010419	2% Education Pool Account	25,801,000,304.90	206,107,907,093.80	24,482,396,963.00	207,426,510,435.70
46010420	Service Charge Pool Account	145,742,631.36	0	0	145,742,631.36
46010421	10% Steel Pool Levy Account	607,567,255.08	875,865,692.13	77,940,816.12	1,405,492,131.09
46010422	100% Cigarette Levy	795,027,104.16	712,809,666.67	45,933,492.62	1,461,903,278.21
46010423	Customs Textile Levy Pool	292,113,185.99	18,474,375.23	1,234,423.91	309,353,137.31
46010424	IMPL Committee on FGN Landed Property	171,519,906.33	0	0	171,519,906.33
46010425	Cement Levy (Nigeria Customs Service)	483,741,827.93	372,135,146.96	21,082,259.54	834,794,715.35
46010426	25% Husk Brown Rice Levy Pool Account	2,447,880,971.40	28,421,771.91	922,442,534.27	1,553,860,209.04
46010427	30% Levy on Sanitary Pool Account	2,411,415,912.67	221,990,747.80	0	2,633,406,660.47
46010428	30% Levy on Wines Spirits	1,200,352,036.54	7,336,148.85	294,903.41	1,207,393,281.98
46010429	Cheque Operational Account	988,750.00	0	0	988,750.00
46010430	Pension Bond Redemption Fund***	421,681,702,642.27	60,251,158,885.75	0	481,932,861,528.02
46010431	Consolidated Pool Account	3,915,844,328.69	417,536,867,216.72	401,780,139,865.38	19,672,571,680.03
46010432	MOFI Optional Account	5,079,657,024.38	1,792,427,010.75	0	6,872,084,035.13
46010433	Monetization (Motor Vehicle)	4,327,297.08	0	0	4,327,297.08
46010434	65% Wheat Flour Levy Pool Account	200,749,225.99	11,899,080.11	585,749.25	212,062,556.85
46010435	15% Wheat Grain Levy Pool	16,891,342,867.80	36,107,948,111.25	28,943,140,046.85	24,056,150,932.20
46010436	Solid Mineral Revenue Pool Account	9,923,015,028.08	0	9,923,815,028.08	0.00
46010437	Privatization Proceed Account	4,327,297.08	0	4,327,297.08	0.00
46010438	NITDA Pool Account	736,647,082.22	12,254,973,834.62	11,129,564,604.63	1,862,056,312.21
46010439	CBN/FGN Independent Revenue A/C (US\$ 7,000 Equivalent)	349,562,945.76	14,375,080,553.82	14,723,264,569.57	1,378,930.01
46010440	Solid Minerals Revenue Pool A/C	9,923,015,028.08	2,214,925,333.58	800,000.00	12,137,140,361.66
46010441	FGN Signature Bonuses Account	7,241,357,303.04	179,115,599,007.89	135,596,011,456.98	50,760,944,853.95
46010442	35% NAC Levy Pool Account	0	1,617,908,879.27	0	1,617,908,879.27

46010443	40%Polished Rice Levy Pool Account	0	46,675.99	0	46,675.99
	IPPIS Operational Account	0	2,978,801,068.64	0	2,978,801,068.64
	<b>Total</b>	<b>626,211,760,155.26</b>	<b>1,242,983,607,680.91</b>	<b>896,695,964,620.65</b>	<b>972,499,403,215.50</b>

- (i) There was a total inflows of ₦1,242,983,607,680.91 in twenty nine (29) out of the thirty six (36) Funds and Levies.
- (ii) Six (6) of the Accounts in the Appendix to Note 41 and Trial Balance as listed below had no inflow.
- Police Reward Fund
  - 10% Cocoa Levy
  - Service Charge Pool Account
  - IMPL Committee on FGN Landed Property
  - Cheque Operational Account
  - Monetisation (Motor Vehicle)
  - Privatisation Proceed Account

No explanation was provided why there were no inflows into the accounts.

- (iii) Examination of record of collections into Non-Federation Account by Nigeria Custom Service (NCS) revealed a net difference of ₦28,139,988,122.85 between amount collected into Special Accounts by Nigeria Custom Service and amount stated in the Trial Balance as detailed below. The implication is that the revenue record of the Accountant General has been understated by the above amount.

**TABLE 2**

Code	Type of Revenue	NCS Revenue Record	OAGF Revenue Record	Difference
		N	N	N
		A	B	C=A-B
46010412	5 % Sugar Development Levy	4,139,223,747.00	4,139,267,906.92	-44,159.92
46010413	10% Rice Levy	22,444,193,370.89	20,146,295,059.37	2,297,898,311.52
46010414	7% Port Levy	32,894,016,669.48	31,999,683,006.81	894,333,662.67
46010415	2% Nat. Automotive Council Levy	11,169,957,841.00	9,437,291,114.90	1,732,666,726.10
46010417	CISS Levy	48,600,448,691.00	49,132,444,812.97	-531,996,121.97
46010418	0.5% NESS Levy	151,530,706.37	2,199,103,219.84	-2,047,572,513.47
46010421	10% Steel Pool Levy Account	854,778,918.00	875,865,692.13	-21,086,774.13
46010422	100% Cigarette Levy	748,376,940.00	712,809,666.67	35,567,273.33
46010423	Customs Textile Levy Pool	115,964,634.55	18,474,375.23	97,490,259.32
46010425	Cement Levy (Nigeria Customs Service)	375,444,353.00	372,135,146.96	3,309,206.04
46010426	25% Husk Brown Rice Levy Pool Account	26,717,027.00	28,421,771.91	-1,704,744.91
46010427	30% Levy on Sanitary Pool Account	0.00	221,990,747.80	-221,990,747.80
46010428	30% Levy on Wines Spirits	11,292,077.00	7,336,148.85	3,955,928.15
46010434	65% Wheat Flour Levy Pool Account	12,526,242.00	11,775,910.51	750,331.49
46010435	15% Wheat Grain Levy Pool	36,222,291,757.00	36,107,948,111.25	114,343,645.75
46010442	35% NAC LEVY POOL ACCOUNT	0.00	1,617,908,879.27	-1,617,908,879.27
46010443	40%Polished Rice Levy Pool Account	0.00	46,675.99	-46,675.99
	0.5% ETLs	27,402,023,395.94	0.00	27,402,023,395.94
	<b>Total</b>	<b>185,168,786,370.23</b>	<b>157,028,798,247.38</b>	<b>28,139,988,122.85</b>

In his response the Accountant General maintained that the difference was as a result of the cutoff date between Nigeria Customs Service and CBN, that Revenue

and Investment Department of OAGF relied on the balances from CBN's bank statement.

However, due to the fact that the difference is a reasonable amount, Audit is constrained to report on it.

The Accountant-General is required to:

- (i) Give reasons for the non-collection of levies into the Police Reward Fund, 10% Cocoa Levy, Service Charge Pool Account, IMPL Committee on FGN Landed Property, Cheque Operational Account, Monetisation (Motor Vehicle) and Privatisation Proceed Account.
- (ii) Explain the differences between amount collected in the Special Accounts by the Nigeria Custom Service and amount stated in the Trial Balance.

### **5.6 COMPARATIVE FIGURES OF FEDERAL GOVERNMENT SHARE OF TRUST FUNDS.**

The table below shows the comparative figures of Federal Government share of Trust Funds for the past five years (2011 – 2015).

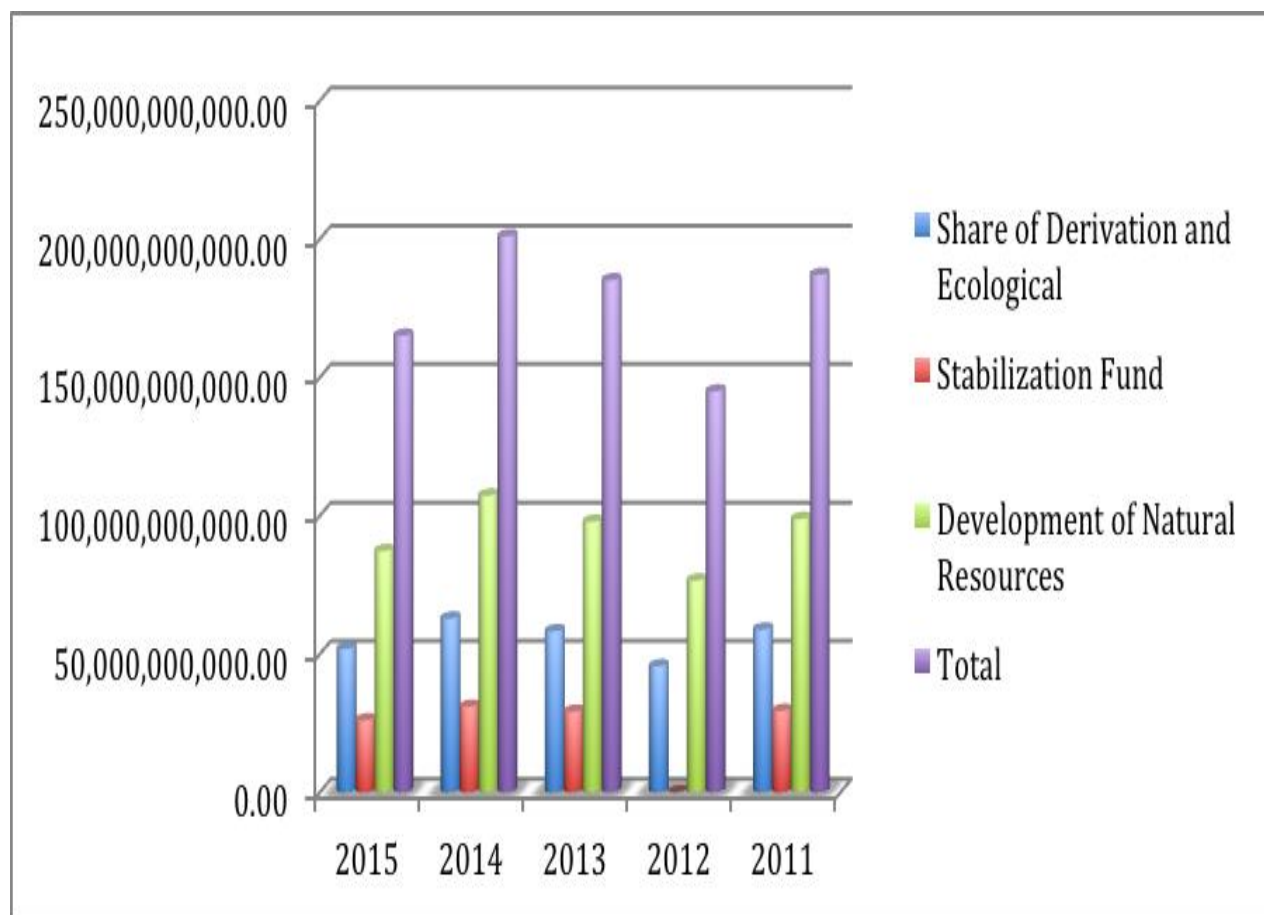
**TABLE 3**

#### **Comparative figures for the 5 years from period 2011 to 2015.**

Nature of Funds	Amounts Received				
	2015	2014	2013	2012	2011
	N	N	N	N	N
Share of Derivation and Ecological	51,816,832,746.51	62,803,429,280.07	58,212,142,650.06	45,570,680,632.53	58,810,709,955.47
Stabilization Fund	26,044,297,424.24	30,929,229,708.61	29,106,080,325.03	22,785,340,316.28	29,415,354,977.73
Development of Natural Resources	87,204,443,391.32	107,252,203,013.70	97,796,399,652.11	76,558,743,462.66	98,801,992,725.20
<b>Total</b>	<b>165,065,573,562.07</b>	<b>200,984,862,002.38</b>	<b>185,114,622,627.20</b>	<b>144,914,764,411.47</b>	<b>187,028,057,658.40</b>

The inflows into the Trust Funds have enjoyed mixed fortunes between 2011 and 2015, while it fell from a 2011 figure of ₦187,028,057,658.40 to the sum of ₦144,914,764,411.47 in 2012, it had steady increase from ₦144,914,764,411.47 in 2012 to ₦200,984,862,002.38 in 2014 before falling to ₦165,065,573,562.07 in 2015.

**CHART 1**



**5.7 NON - INVESTMENT OF THE AMOUNTS IN ECOLOGICAL, STABILIZATION AND DEVELOPMENT OF NATURAL RESOURCES**

It has been observed over the years that the amounts in the following Funds i.e. Ecological, Stabilization and Development of Natural Resources were never invested. Audit evidence showed that the Funds always have favourable balances at the end of each year. It will be economically beneficial to invest the amounts in these Funds and the interest accruing there from would reduce the level of domestic debts that had escalated to trillions of naira.

In the same vein, if these funds were invested, the amounts of Federal Government Bonds floated with the accrued charges and the effect on CRF balances would have also reduced; also, the interest accruing from investing the balances would result in more funds for the three tiers of Governments.

**5.8 NON-ESTABLISHMENT OF AN AGENCY TO ADMINISTER THE ECOLOGICAL FUND- ₦596,137,481,709.94**

Our audit revealed that amounts totaling ₦596,137,481,709.94 were deducted from the Federation Account to Ecological Fund between June 1999 and December

2015 (see table 4 below). Meanwhile, contrary to the provisions of Section 5(4) of Revenue Allocation Act which requires that an Agency be established to manage the funds, no Agency had been established. Currently, the National Committee on Ecological Problems (NCEP) is the body responsible for handling ecological problems in the country. This Committee is located in the Office of the Secretary to the Government of the Federation (SGF) and its Chairman is the Honourable Minister of Environment, Housing & Urban Development. This observation has been a subject of Auditor General's report over the years without any positive response.

**TABLE 4**

Year	Amount (N)
1999	6,306,608,481.69
2000	22,259,483,578.51
2001	29,281,627,123.19
2002	15,178,139,953.73
2003	19,626,933,753.05
2004	18,401,410,786.00
2005	23,315,329,256.90
2006	30,150,665,507.38
2007	33,394,704,121.14
2008	43,283,794,803.17
2009	39,023,357,671.75
2010	45,761,019,641.50
2011	58,810,709,955.47
2012	46,679,419,089.69
2013	58,212,142,650.06
2014	54,635,302,590.20
2015	51,816,832,746.51
<b>Total</b>	<b>596,137,481,709.94</b>

**5.9 IRREGULAR PAYMENTS FROM SPECIAL FUNDS - ₦37,781,583,510.59**

During examination of the Statement of Affairs of Special Funds for the year 2015, it was observed that total payments amounting to ₦37,781,583,510.59 as detailed in Table 5 below were made contrary to the established purposes of the funds.

**TABLE 5**

S/N	Mandate No	Fund	Amount (N)
i	FD/LP/2015/51/I/14/DF	Stabilization	30,000,000,000.00
ii	FD/FA/124/VOL.XV/211/DF	Development Of Natural Resources	3,000,000,000.00
iii		Development Of Natural Resources	1,159,000,000.00
iv		Development Of Natural Resources	2,000,000,000.00
v		Development Of Natural Resources	541,000,000.00
vi.	FD/LP/2015/51/1/95/DF	7% Port Levy Account	455,598,716.00
vii.	FD/LP/2015/51/1/95/DF	7% Port Levy Account	625,984,794.59
	<b>Total</b>		<b>37,781,583,510.59</b>

There was no evidence of these lines of expenditure items as detailed above in the 2015 Appropriation Act. This is a clear case of extra budgetary funding and expenditure.

The expenditure of ₦37,781,583,510.59 amounts to misapplication and abuse of the Fund, because the payments were at variance with the purposes and beneficiaries of each of the Funds.



The Accountant-General is required to address the following:

- (i) The misapplication of the Accounts of the Trust and Other Funds, which had resulted in extra budgetary funding and expenditure of ₦37,781,583,510.59 with no evidence in 2015 Appropriation Act.
- (ii) Establishment of an Agency in line with the aforementioned Act for the management of the Ecological Fund.
- (iii) Further withdrawal from the account of the Fund should be based on a resolution of the National Assembly.
- (iv) Desist from payments from special funds for purposes outside the stated objectives for which the funds were established.
- (v) Justify why the provisions of Financial Regulation 3106 should not be invoked against the officer(s) responsible for the payment of ₦37,781,583,510.59.
- (vi) Necessary steps should be taken by the Federal Ministry of Finance to invest the amounts standing in Stabilization, Ecological and Development of Natural Resources Funds.

**5.10 DOUBTFUL BALANCE ON PENSION BOND REDEMPTION FUND:  
₦481,932,861,528.02 - NOTE 41**

Section 29 of the Pension Reform Act 2014 empowers the Central Bank of Nigeria to establish, invest and manage funds to be known as the Retirement Benefits Bond Redemption Funds (The Redemption Fund) in respect of the Federal Public Service and Federal Capital Territory into which 5% of the total wage bill payable to employees in the public service of the Federation and Federal Capital Territory shall be paid.

The following observations were made in respect of the closing balance of ₦481,932,861,528.02:

- (i) The closing balance of ₦481,932,861,528.02, recorded against the fund could not be authenticated because a letter Ref No. BPS/DIR/GEN/OAG/02/004 dated 8<sup>th</sup> June, 2015, from CBN stated that, “the closing balance in the Retirement Benefit Bond Redemption Fund as at 31<sup>st</sup> December, 2014 was ₦263,382,918.83” which was different from the opening balance of ₦421,681,702,642.27 stated in the Appendix to Note 41 of 2015 Financial Statements.

This letter confirmed that there had been continued disbursements from the Fund by PENCOM over the years for the settlement of retirement benefits of Civil Servants, contrary to the position in the previous years’ reports. This had been a subject of the previous years’ reports. The Office of the Auditor-General for the Federation is worried that the closing balance can neither be the same nor on the

increase, especially when the funding was not increasing due to budget constraint.

This situation arose from, and is compounded by, the refusal to provide documents despite official requests. The Bank Statements of this Fund from inception to date are yet to be provided for audit.

- (ii) The Statement of Affairs and the CBN Bank Statements of this Fund were not provided for audit to confirm the movements in the Fund.
- (iii) Note 41 showed that there was no disbursement from the Fund. The inference of the Schedule was that there was funding but no payments were made from the Fund contrary to the fact that there were audit evidences of funding and retired civil servants paid their retirement benefits through relevant Pension Fund Administrators (PFAs).
- (iv) Table 6 below is the analysis and trend of the funding of Pension Redemption Fund from inception to 31<sup>st</sup> December, 2015. It is clear from the table that the total amount of funding of ₦421,681,702,642.27 plus ₦7,710,262,123.09 interest as at 31<sup>st</sup> December, 2014 had been expended, resulting in a closing balance of ₦263,382,918.83 as at 31<sup>st</sup> December, 2014. This was corroborated by CBN letter Ref No. BPS/DIR/GEN/OAG/02/004 dated 8<sup>th</sup> June, 2015.

**TABLE 6**

Year	Amount	Interest on Investments as Reported by CBN
	N	N
2004	0	0
2005	0	0
2006	14,999,999,998.00	18,362,830.19
2007	23,000,000,004.00	1,766,838,505.55
2008	36,099,999,999.00	3,779,548,190.50
2009	35,349,999,996.00	1,312,835,211.32
2010	54,217,388,574.25	832,677,385.53
2011	54,275,232,847.50	0
2012	105,541,737,800.00	0
2013	70,163,435,652.00	0
2014	28,033,907,772.00	0
<b>Sub- Total</b>	<b>421,681,702,642.27</b>	<b>7,710,262,123.09</b>
2015	60,251,158,885.75	0
<b>Total</b>	<b>481,932,861,528.02</b>	<b>7,710,262,123.09</b>

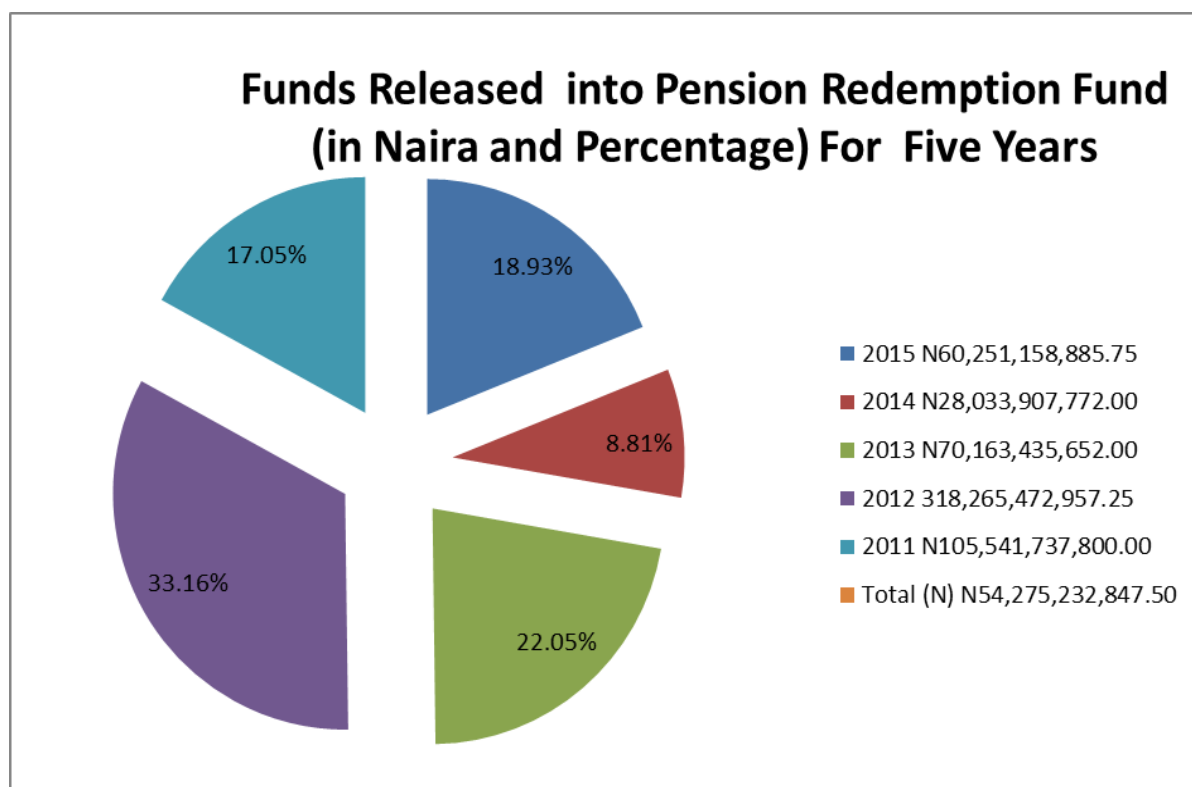
- (v) Audit could not authenticate the balance of ₦481,932,861,528.02 in this account as at 31<sup>st</sup> December, 2015 because there was no confirmation letter from the Central Bank of Nigeria neither was the Bank Statements provided.
- (vi) According to the “Schedule of Yearly Payments into the Fund” and the remarks made available, it was stated that “the funds paid into Pension Redemption Fund was invested up to 2010. It was also reported that the investments were recouped at maturity and the cash was available with the Central Bank of Nigeria (CBN) for Pension Redemption”.

- (vii) The investments that yielded the sum of ₦7,710,262,123.09 between May 2006 and September 2010 were not disclosed.
- (viii) The information in the table 7 below showed that a total amount of ₦318,265,472,958.50 between 2011 and 2015 was not invested. This has been a subject of the Auditor General’s reports since 2011 without any positive response.

**TABLE 7**

	<b>Amount</b>
<b>Year</b>	<b>N</b>
2011	54,275,232,847.50
2012	105,541,737,800.00
2013	70,163,435,652.00
2014	28,033,907,772.00
2015	60,251,158,887.00
<b>Total</b>	<b>318,265,472,958.50</b>

**CHART 2**



- (i) The Retirement Benefit Bond Redemption Fund had no evidence of investment of the fund in the Office of the Accountant-General, for the period 2006 to 2015.
- (ii) The Bank Statements, Cash Book, Mandates and Statement of Affairs of Retirement Benefit Bond Redemption Fund Account with CBN, were not provided for audit. The refusals to provide these documents, despite official request vide letters Reference No. OAuGF/TAD/VOL.1/166 dated 16<sup>th</sup> August, 2016 and Reference No OAuGF/TAD/VOL.1/169 dated 25<sup>th</sup> August, 2016 made it

impossible for this Office to form an opinion on the true position of the operation of the Fund.

The use of wrong closing balances in the 2014 Financial Statement of Assets and Liabilities had material effect on the true and fair position of the 2015 Financial Statements.

The Accountant General in his response maintained that his office have written to the CBN requesting for 'an up to date statement of investment showing date of investment, instrument, cost of investment face value, interest on maturity, interest earned and tenor of investment covering the relevant period'.

The Accountant-General of the Federation is required to:

- (i) Provide the Cash Book, Mandates and Statement of Affairs of the Pension Bond Redemption Fund from 2004 to 31<sup>st</sup> December, 2015 for audit in accordance with Section 12 (2) of the Audit Act Cap 17.
- (ii) Follow up on the request to CBN to provide the Bank Statements of the Pension Bond Redemption Fund from 2004 to 31<sup>st</sup> December, 2015 for audit.
- (iii) Disclose the portfolio of investments from 2006 to 2010, which yielded the interest of ₦7,710,262,123.09.
- (iv) Provide the Bank Account numbers and Bank Statements where the sum of ₦7,710,262,123.09 was lodged.
- (v) Explain the discrepancies in closing balances of the fund as captured by the Accountant General and the CBN.
- (vi) Explain why CBN failed in its responsibility, as provided for in Section 39 (1) of 2014 Pension Reform Act, to invest the total sum of ₦318,265,472,958.50 outstanding in the Fund between 2011 and 2015.

The National Assembly to direct the CBN to comply with Section 39(i) of Pension Reform Act, 2014 henceforth.

#### **5.11 NON-COMPLIANCE WITH PENSION REFORM ACT 2014 ON RETIREMENT BENEFIT BOND REDEMPTION FUND**

During the examination of Retirement Pension Redemption Fund, it was also noted that the Nigeria Customs Service and Federal Inland Revenue Service were not contributing 5% monthly wage bill of their employees to the Fund, contrary to Section 39 (2). These two organizations ought to contribute 5% monthly wage bill of their employees since their personnel cost does not form part of the normal budget because of the 7% and 4% cost of collections for Nigeria Customs Services and Federal Inland Revenue Service (FIRS) respectively.

The non-contribution to the Fund by these organizations is a violation of the Pension Reform Act 2014.

The Accountant-General is required to:

- (i) Provide the investments Ledgers maintained for the Fund.
- (ii) Explain the reason for the Nigeria Customs Services and the Federal Inland Revenue Services' (FIRS) non-compliance with the Pension Reform Act.
- (iii) Sanction the organizations mentioned above for not complying with the Pension Reform Act 2014 in accordance with Section 85 of the Act, which replaced Pension Reform Act 2004.

### **5.12 NON PROVISION OF FGN SIGNATURE BONUS ACCOUNT DETAILS**

It was observed that the Bank Statements, Cash Book and Mandates in respect of FGN Signature Bonus Account for the year 2015 were not provided for audit. Signature Bonus represents fees and charges collected by the Department of Petroleum Resources (DPR) from companies that are prospecting for oil in Nigeria before a final mining concession is granted to those companies that won the Bid Round. The fund is for the development of the petroleum industry and the manpower (capacity building) and other requirements of the industry. The main beneficiary of Signature Bonus is the PTDF and it is often used to fund the Annual Budget through transfers to Consolidated Revenue Fund Account.

Audit could not form an opinion on the true position of operations of the FGN Signature Bonus Account due to inability to furnish audit with relevant documents as stated above.

The Accountant-General should provide the Bank Statements, Cash Book and Mandates in respect of this account for the year ended 2015 for audit verification, failure to provide the record, FR 3106 – 3112 may be invoked as appropriate.

### **5.13 INCONSISTENT CASH BALANCES HELD BY MINISTRIES, DEPARTMENTS AND AGENCIES ₦155,190,686,014.74 (NOTE 43)**

During the examination of the "Cash held by Ministries and Agencies (Note 43)" the following observations were made:

- (i) Disparities between amount in the Financial Statement as at 31<sup>st</sup> December, 2015 of ₦108,246,189,359.67 and those in the Transcript ₦24,879,064,156.93.

A review of Note 43 of the Financial Statement (Statement of Asset and Liabilities) on Schedule of Cash held by Ministries, Departments and Agencies (MDAs) as at 31<sup>st</sup> December, 2015 in comparison with the closing balances as stated in Consolidated Transcripts submitted for audit revealed a difference of ₦83,367,125,202.74 as detailed in Appendix 1.

It implies therefore that the completeness of the figures in the financial statements is in doubt.

- (ii) The analysis of the closing balances in Note 43 as detailed in Appendix 2 showed that the listed MDAs had a total closing balance of ₦92,961,397,290.94 as at 31<sup>st</sup> December, 2015.

Also, with the closure of unspent balances at the end of the year, all the MDAs should have reported **NIL** balances. It is therefore not understood how the MDAs came about having closing balances in billions of Naira.

- (iii) The closing balance of ₦14,661,785,240.01 for Federal Inland Revenue Services (FIRS) as at 31<sup>st</sup> December, 2015 was the balance brought forward from 2009, 2010, 2011, 2012, 2013 and 2014 financial years. It was however observed that, FIRS did not submit Transcripts of Accounts for the financial years 2009, 2010, 2011, 2012, 2013, 2014 and 2015. The Cash Book, Bank Statements and Bank Reconciliation Statements were also not made available for confirmation of the balances.
- (iv) In the case of the Office of Head of the Civil Service of the Federation (Civilian Pension Office) with a closing balance of ₦12,694,453,443.78 (₦12,638,549,401.86 plus ₦55,904,041.92) compared with the opening balance of ₦12,638,549,401.86 which was the balance brought forward from 2012 and 2013, it gives an impression of minimal movement of transactions in the account. There were however transactions of receipts and expenditure during the year 2015 that would have altered the closing balances significantly. The balances therefore are doubtful.

The closing figures of ₦14,661,785,240.01 for Federal Inland Revenue Services (FIRS) and ₦12,694,453,443.78 for the Office of the Head of Service of the Federation (Civilian Pension Office) had material effect on the figures in the financial statements.

The Accountant-General is required to provide:

- (i) Explanation why there were disparities between amount in the Financial Statement and those in the Consolidated Transcript.
- (ii) Explanation with respect to the closing balance of ₦14,661,785,240.01 reported in Note 43 for FIRS, despite non submission of Transcripts by FIRS since 2009.
- (iii) Transcripts of Accounts of FIRS for audit review. Also the Cash Book and Bank Statements of Federal Inland Revenue Service should be provided to confirm the existence of the amount of ₦14,661,785,240.01 as at 31<sup>st</sup> December 2015.
- (iv) The 2015 Annual Financial Report of FIRS for audit.
- (v) A new Transcript of Accounts reporting the true position of transactions in respect of Office of Head of Service of the Federation (Civilian Pension Office) in 2015 and submit same for audit examination.
- (vi) The reasons for having large closing balances in MDAs Accounts yearly, despite the operation of Treasury Single Account (TSA).
- (vii) Closing balances from the affected MDAs as at 31<sup>st</sup> December, 2015 and their cash books and Bank Reconciliation Statements for audit review.

**5.14 NON PROVISION OF NECESSARY DOCUMENTS FOR CASH HELD FROM AIDS AND GRANTS BY MINISTRIES, DEPARTMENTS AND AGENCIES – ₦7,476,826,121.93 - NOTE 45**

During the examination of Note 45 to the Financial Statements, the following observations were made:

- (i) The various closing balances reported in Note 45 as detailed below had no source documents to facilitate audit trail. For example, Bank Statements, Cash Books and Bank Reconciliation Statements, were not made available. As a result, the figure of ₦7,476,826,121.93 could not be confirmed.

**TABLE 8**

**BALANCES IN MDA'S WITHOUT DOCUMENTARY EVIDENCE**

Code	MDAs	2015 N	2014 N
011600100100	Federal Ministry Of Defence - Main Mod	0	28,434,667.10
011900700100	Directorate Of Technical Coop. In Africa	21,266,924.22	0
016100700100	Federal Road Safety Commission	0	34,000.00
023000600100	Accident Investigation Bureau	110,293,902.46	213,143,203.82
023100100100	Federal Ministry Of Energy (Power) – Hqtrs	0	140,050.00
023200200100	Department Of Petroleum Resources	3,653,555,358.85	0.00
023400600100	Survey Council Of Nigeria	87,379.79	0
025200100100	Federal Ministry Of Water Resources - Hqtrs	0	183,443,295.88
051300200100	Citizenship and Leadership Training Centre	65,020,000.00	0
051700300100	Universal Basic Education (Ube) Commission	-380,520,666.87	0
051701800600	Federal Polytechnic Mubi	24,586,970.02	0
051701801100	Federal Polytechnic Ede	-6,871,461.33	
051701801300	Federal Polytechnic Nekede	5,059,194.94	0
051701801400	Federal Polytechnic Oko	703,000,579.22	0
051701900100	Federal College Of Education Abeokuta	51,746,512.26	0
051701900500	Federal College Of Education Gombe	135,974,955.65	0
051701900700	Federal College Of Education Kano	53,701,734.37	0
051701901600	Federal College Of Education Potiskum	134,051,065.44	0
051701901900	Federal College Of Education Zaria	82,284,917.08	0
051702101600	University Of Technology, Owerri	2,823,533,652.74	0
052102701000	Federal Neuro-Psychiatric Hospital Abeokuta	55,103.09	0
053900100100	Presidency - National Sports Commission - Hqtrs		2,214.78
	<b>Total</b>	<b>₦7,476,826,121.93</b>	<b>425,197,431.58</b>

- (ii) The nature of the Aids and Grants received by the MDAs were not stated in the Note to the Financial Statements.
- (iii) Further investigation revealed that there were new Aids and Grants amounting to ₦7,688,904,347.67 granted to the under listed MDAs (Table 9) without supporting documents to confirm the transactions.

**TABLE 9:**

**ADDITIONAL BALANCES IN MDA'S FROM AIDS AND GRANTS WITHOUT SUPPORTING DOCUMENTS**

Code	Description	Actual Year 2015 N	Previous Year 2014 N
011900700100	Directorate Of Technical Coop. In Africa	21,266,924.22	0
023200200100	Department Of Petroleum Resources	3,653,555,358.85	0
023400600100	Survey Council Of Nigeria	87,379.79	0
051701800600	Federal Polytechnic Mubi	24,586,970.02	0
051701801300	Federal Polytechnic Nekede	5,059,194.94	0
051701801400	Federal Polytechnic Oko	703,000,579.22	0
051701900100	Federal College Of Education Abeokuta	51,746,512.26	0
051701900500	Federal College Of Education Gombe	135,974,955.65	0
051701900700	Federal College Of Education Kano	53,701,734.37	0
051701901600	Federal College Of Education Potiskum	134,051,065.44	0

051701901900	Federal College Of Education Zaria	82,284,917.08	0
051702101600	University Of Technology, Owerri	2,823,533,652.74	0
052102701000	Federal Neuro-Psychiatric Hospital Abeokuta	55,103.09	0
	<b>Total</b>	<b>7,688,904,347.67</b>	<b>0</b>

- (iv) The information provided in Note 45 is not complete because there are many MDAs that received Aids and Grants but were not captured in this Note. For example, Ministry of Health, NACA, National Immunization Programme, Ministry of Agriculture, National Planning Commission, EFCC and DMO to mention a few were conspicuously missing. The MDAs listed in Table 10 below had a negative balance of ₦387,392,128.20 as cash balances at the end of the year. This is doubtful because the cash balances should either be positive or Zero at the end of the year. These transactions need further explanation by Consolidated Accounts Department of the Office of the Accountant-General of the Federation.

**TABLE 10**

Code	Description	Actual Year 2015
		<b>N</b>
051700300100	Universal Basic Education (UBE) Commission	-380,520,666.87
051701801100	Federal Polytechnic Ede	-6,871,461.33
	<b>Total</b>	<b>- 387,392,128.20</b>

The figures in Note 45 could not be independently confirmed by audit.

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

- (i) Provide the Bank Statements, Cash Books and Bank Reconciliation Statements where the negative balances were outstanding.
- (ii) Provide the details of the nature of the Aids and Grants received by the MDAs during the year under review.
- (iii) Provide supporting documents to confirm the transactions of the additional aids of ₦7,688,904,347.67 granted during the year.
- (iv) Issue a Circular requesting all MDAs to submit in detail all Aids and Grants received over the years. The information required should include; name of Donor, type of Aids and Grants, amounts, agreements, purpose, date of Grants, Bank, closing balances of Cash Book and Bank Reconciliation Statements, Statement of Affairs or Audited Accounts.
- (v) Request the National Planning Commission to provide information about Aids and Grants of all MDAs.
- (vi) Explain the omission of key agencies from the list of beneficiaries of Aids and Grants.

**5.15 IRREGULARITIES IN INVESTMENTS AND OTHER CASH ASSETS-  
₦1,127,180,992,109.07 (NOTE 46)**

Examination of Note 46 and Appendix to Note 46 revealed the following:

- (i) FGN had additional investments in the sum of ₦46,377,552,174.10 and total disposal of investment of ₦134,395,711,359.47 as detailed in Table 11 below. The Share Certificates to authenticate the genuineness of the additional



investment of ₦46,377,552,174.10 were not produced for audit. Also there was no written authority for the disposal of the sum of ₦134,395,711,359.47 and the account into which the proceeds were credited was not provided for audit confirmation.

- (ii) There were no additional investments in the Power sector during the year under review as against the ₦547,837,439,240.00 being opening balance of investment in the National Integrated Power Project(NIPP) at the beginning of 2015.

**TABLE 11**

Code	Description	Opening Balance N	Additions N	Deductions N	Closing Balance N
	Nigeria Bulk Electricity Trading PLC	-	10,000,000.00	-	10,000,000.00
	Galaxy Backbone PLC	-	16,804,366,614.00	-	16,804,366,614.00
	<b>Sub- Total of Investment in Service Agencies</b>	-	<b>16,814,366,614.00</b>	-	<b>16,814,366,614.00</b>
13104	Bank of Agriculture	22,698,124,834.00	5,053,700,760.10	-	27,751,825,594.10
13109	Infrastructure Bank	160,000,000.00	160,000,000.00	-	320,000,000.00
13110	Nig. Export-Import Bank	22,278,212,986.53	-	2,158,624,293.16	20,119,588,693.37
13112	Bank of Industry	239,732,212,174.00	2,875,692,113.00	103,892,686,509.00	138,715,217,778.00
	Nigeria Bank for Commerce & Industry		233,416,520.00	-	233,416,520.00
	Nigeria Industrial Deve. Bank		798,805,136.00	-	798,805,136.00
	NIDB Managed Fund		117,737,779.00	-	117,737,779.00
	Continental Merchant Bank		37,093,252.00	-	37,093,252.00
	Nigeria Merchant Bank		30,000,000.00	-	30,000,000.00
	Federal Mortgage Finance Bank		205,400,000.00	-	205,400,000.00
	Development Bank of Nigeria		20,000,000,000.00	-	20,000,000,000.00
	Agric. CRD. GAU. Scheme Fund		51,340,000.00	-	51,340,000.00
	Nigeria Export Import Bank NEXIM		6,227,049,676.00		6,227,049,676.00
	<b>Sub-Total of Investment in Financial Institutions</b>	<b>284,868,549,994.53</b>	<b>29,563,185,560.10</b>	<b>106,051,310,802.16</b>	<b>214,607,474,428.47</b>
17101	Capital Investment in Islamic Development Bank	11,577,468,073.20		11,577,468,073.20	-
18101	African Development Bank Subscription	88,765,344.86		88,765,344.86	-
19101	Bank of Industry- MOFI share of bank Re-capitalization	3,227,049,679.00		3,227,049,679.00	-
20101	Nigerian Export-Import Bank - Share of Equity	3,227,049,676.00		3,227,049,676.00	-
21101	Asset Management Corporation of Nigeria	5,000,000,000.00		5,000,000,000.00	-
22101	National Economic Recovery Fund	1,290,819,870.00		1,290,819,870.00	-
23101	Nigerian Agricultural Co-operative & Rul Dev. Bank (NACRDB)	3,227,049,676.00		3,227,049,676.00	-
24101	International Islamic Trade Finance Corporation	397,865,438.25		397,865,438.25	-
25101	Islamic Corporation for Development of Private Sector	308,332,800.00		308,332,800.00	-
	<b>Sub-Total (17101 - 25101)</b>	<b>28,344,400,557.31</b>		<b>28,344,400,557.31</b>	-
	<b>Grand Total</b>	<b>313,212,950,551.84</b>	<b>46,377,552,174.10</b>	<b>134,395,711,359.47</b>	<b>225,194,791,366.47</b>

- (iii) Crown Agents disposed off investments totaling ₦3,084,122,858.44 while additional investments amounting to ₦439,715,273.48 as detailed in Table 12 below were also acquired during the year under review. However, the documentary evidence like Share Certificates to authenticate the genuineness of the additional investment of ₦439,715,273.48 were not provided for audit

confirmation. There was also no written authority for the disposal. The account where the proceeds of the disposal of the sum of ₦3,084,122,858.44 was credited was not provided for audit confirmation.

**TABLE 12**

Code	Description	Opening Balance	Additions	Deductions	Closing Balance
		N	N	N	N
26101	Crown Agents Bank	133,651.37		133,651.37	-
26102	Royal Bank of Scotland GBP	865,651,630.78		865,651,630.78	-
	<b>Sub-Total Cash</b>	<b>865,785,282.15</b>		<b>865,785,282.15</b>	<b>-</b>
47101	Cocoa Research Institute Fund - (Crown Agents -Cash A)	2,397,987.49		86.97	2,397,900.52
47102	Head of Service Pension Fund (Crown Agents -Cash A)	241,308,861.40		167,285,478.60	74,023,382.80
	<b>Sub-Total - Funds Invested on behalf of FGN by Crown Agents</b>	<b>243,706,848.89</b>		<b>167,285,565.57</b>	<b>76,421,283.32</b>
28101	EIB Floating Rare Note 19/02/2015	623,793,907.21		623,793,907.21	-
28102	European Investment Bank 25% to 31/10/2022	25,228,113.90		25,228,113.90	-
28103	University of Cambridge 3.75% 17/10/52	12,458,898.91		12,458,898.91	-
28104	UK Gov. 1% 07/09/17	453,360,268.62		453,360,268.62	-
28105	UK Gov. 1.75% 22/09/22	236,531,498.48		236,531,498.48	-
28106	UK Gov. Treasury Notes 3.25 22/01/44	12,689,340.90		12,689,340.90	-
28107	UK Gov. 3.75% 22/07/52	233,572,648.19		233,572,648.19	-
28108	UK Gov. Treasury 4.25% 22/03/55	96,309,184.70		96,309,184.70	-
28109	UK Gov. Treasury Index Linked 0.5% 22/03/15	436,158,015.50		436,158,015.50	-
28110	UK Gov. Index Linked 1.25% 22/11/15	88,235,699.88		88,235,699.88	-
	<b>Sub-Total - FGN Investments with Crown Agents</b>	<b>2,218,337,576.29</b>		<b>2,218,337,576.29</b>	<b>-</b>
48101	Cocoa Research Institute Fund - (Crown Agents -Bonds Equity B)	3,285,997,519.45	119,180.60	-	3,286,116,700.05
48102	Head of Service Pension Fund (Crown Agents -Bonds Equity B)	1,849,302,650.26	439,596,092.88	-	2,288,898,743.14
	<b>Sub-Total - Funds Invested on behalf of FGN by Crown Agents</b>	<b>5,135,300,169.71</b>	<b>439,715,273.48</b>	<b>-</b>	<b>5,575,015,443.19</b>
	<b>Grand Total</b>	<b>8,219,423,028.15</b>	<b>439,715,273.48</b>	<b>3,084,122,858.44</b>	<b>5,575,015,443.19</b>

In response to the inspection report on the above, the Accountant General maintained that the Crown Agents Investment Funds were investment in Equities and Bonds created for the purpose of pension payments and other charitable contributions, that increase or decrease does not translate to additional or disposal of investment as Returns On investment (ROI) are usually ploughed back into the funds. That additional investment in the Infrastructural Bank is actually a rights issue while the sum of ₦239,732,212,174.00 was an overcast recorded in the 2014 statement. That some of the disposals are actually double recordings in the previous year being corrected in the year under review.

The Accountant-General of the Federation is required to:

- i) Provide the authorities for all the additional and disposal of investments during the year under review.
- ii) Provide the Share Certificates of all the additional investments reported in the Appendix to Note 46 for audit verification.

- iii) Disclose in Notes, information on Crown Agents investment funds, the Infrastructural Bank rights issue and double recording being corrected.

**5.16 NON-PLACEMENT OF SHARE CERTIFICATES OF QUOTED COMPANIES WITH CENTRAL SECURITIES CLEARING SYSTEM LTD.**

Share Certificates of all quoted companies ought to have been registered with Central Securities Clearing System Ltd. (CSCS) in line with best practices. This had been subject of my report since 2009 without any positive response.

The non-registration of Share Certificates of all quoted companies with Central Securities Clearing System Ltd. (CSCS) in line with best practices denied the government of benefits of registration which, among other things, tend to minimize fraudulent practices as regards loss of Share Certificates.

In his response the Accountant General said Government of the Federation of Nigeria investments are not in quoted companies but promised to place investment in quoted companies with the CSCS Ltd.

The Accountant-General of the Federation has been requested to immediately register all shares of quoted companies with the Central Securities Clearing System Ltd. (CSCS) and evidence of registration should be forwarded to my Office.

**5.17 OUTSTANDING IMPREST OF ₦192,949,228.59- NOTE 47**

Audit findings showed that thirty (30) MDAs had outstanding balances totaling ₦192,949,228.59 as at 31<sup>st</sup> December, 2015 instead of NIL balances in their imprest accounts contrary to section No. 1011 and 1012 of Financial Regulation (2009) which stipulates that “All standing imprests must be retired on or before the 31<sup>st</sup> December of the Financial year in which they were issued, while Special Imprests shall be retired immediately the reasons for which they were granted cease to exist.” (See details in Appendix 3).

These observations had been a subject of Auditor General’s Annual Reports since 2004 with no positive action.

**5.18 IRREGULAR CREDIT BALANCES OF IMPREST WITH MDAS**

Examination of note 47 shows that 2 MDAs have negative imprest balances totaling ₦360,000.00 instead of debit or nil balance. This indicates over retirement of imprest which is not possible. (See Table 13 below).

**TABLE 13**

Code	Description	Opening Balance	Additions	Deductions	Closing Balance
		N	N	N	N
012500800100	Bureau Of Public Service Reforms	0	1,640,000.00	1,980,000.00	-340,000.00
051300100100	Federal Ministry Of Youth Development – Hqtrs	0	400,000.00	420,000.00	-20,000.00
	<b>Total</b>	<b>0</b>	<b>2,040,000.00</b>	<b>2,400,000.00</b>	<b>-360,000.00</b>

This is an indication of non-compliance with extant rules and contrary to section No. 1011 and 1012 of Financial Regulation (2009).

The Accountant-General of the Federation is required to:

- (i) Explain the discrepancies, and recover the outstanding imprest within 21 days from the allocation of the MDAs and recovery particulars forwarded to my Office for verification and further impose sanctions on such erring MDAs for failure to adhere to Financial Regulations to serve as deterrent to others. .
- (ii) Obtain explanation from the two MDAs that had credit balances in their Imprest Accounts.
- (iii) Confirm to PAC of National Assembly actual action taken.

#### **5.19 UNRETIRED ADVANCES - ₦2,296,567,084.37 (NOTE 48)**

The under listed MDAs showed increase in outstanding advances to the tune of ₦2,296,567,084.37 over 2014 comparative figures and others showing no movement contrary to the provisions of the extant regulations which require prompt retirement of advances. (See details in Appendix 4).

The above implies that:

- (i) There is a violation of Financial Regulations (2009) Nos. 1404, 1405, 1416, 1419 and 1420 which require prompt retirement of advances.
- (ii) The MDAs that had previous year advances that were not retired were granting additional advances.
- (iii) The huge outstanding advances imply a breakdown of internal controls over the issuance of advances.
- (iv) The non-retirement of advances as at when due should be addressed by the Accountant-General of the Federation with strict and strong sanctions.

#### **5.20 OUTSTANDING ADVANCES WITH CREDIT BALANCES NOTE 48**

In Note 48, there were MDAs with credit balances in advances account as listed in Table 14 below. This is not normal as advances are to be in debit balances or Nil. These credit balances were netted off from the various balances thereby distorting the correctness of the disclosure of the total outstanding advances as at 31<sup>st</sup> December, 2015.

**TABLE 14**

Code	Description	Opening Balance	Additions	Deductions	Closing Balance
		N	N	N	N
012400200100	NIGERIAN PRISON SERVICE	0	10,958,393.00	19,108,078.00	-8,149,685.00
015500100100	FEDERAL MINISTRY OF POLICE AFFAIRS	0	0	6,489,500.00	-6,489,500.00
021500100100	FEDERAL MINISTRY OF AGRICULTURE	0	180,590,959.95	305,028,031.00	-124,437,071.05
023100300100	NATIONAL RURAL ELECTRIFICATION AGENCY	0	0	1,144,005.30	-1,144,005.30
034400100100	CODE OF CONDUCT BUREAU	4,468,062.19	0	8,593,032.78	-4,124,970.59
	<b>Total</b>	<b>4,468,062.19</b>	<b>191,549,352.95</b>	<b>340,362,647.08</b>	<b>-144,345,231.94</b>

The fact that some of the credit balances had no movement during the year, suggests that these figures may not be reliable.

The Accountant-General had been requested to ensure that:

- (i) The outstanding advances are recovered from the allocations of the MDAs with recovery particulars sent to my Office for verification. Also, appropriate sanctions should be imposed on erring MDAs for failure to adhere to Financial Regulations (2009) No.1404, 1405, 1416, 1419 and 1420.
- (ii) Explanation is obtained from the affected MDAs to ascertain the true position.
- (iii) The reasons for these credit balances and efforts being made to clear them from the accounts are provided.

#### **5.21 INACTIVE REVOLVING LOANS – ₦50,002,924,178.41 (NOTE 49):**

The audit examination of Note 49 revealed the following:

- (i) There was inactivity in the revolving loan account of the Federal Ministry of Agriculture and the National Poverty Eradication Programme (NAPEP) with outstanding balances of ₦35,663,759,061.10 and ₦801,494,655.09 respectively during the year under review. Further investigations of the 2013 and 2014 reports revealed that the non-repayments nor receipts in respect of the Federal Ministry of Agriculture of ₦35,663,759,061.10 comprised of Fertilizer and Debt Relief Gain (DRG) of ₦34,627,254,356.33 and ₦1,036,504,704.77 respectively.
- (ii) Further investigation of the Revolving Loans revealed that all the transactions of the Revolving Loans were lumped with the main Transcripts of the affected MDAs managing the loans. Separate Transcripts of Account for each of the Revolving Loans should have being prepared.
- (iv) The low recovery and non-repayment of the revolving loans could jeopardize the purpose for which the loans were set up.
- (v) Although NAPEP has been scrapped, the Accountant General obtained response from the last Director of Finance and Accounts to the effect that the amount outstanding represent bad debt that remain uncollected from some of the intervention programmes of the agency.

The Accountant-General is required to:

- (i) Produce Bank Statements of each of the Revolving Loan Accounts except that of NAPEP.
- (ii) Call the attention of the Federal Ministry of Agriculture to explain the **Nil** repayment over the years from Fertilizer, DRG; and National Poverty Eradication Programme to explain why the balance of ₦801,494,655.09 remain outstanding.
- (iii) Request the supervising Ministry or Agency which was overseeing NAPEP to seek approval for the purported Bad Debt of ₦801,494,655.09 to be written off if established to be irrecoverable.

## LIABILITIES

### **5.22 INCONSISTENT EXCHANGE LOSS DIFFERENCE ON EXTERNAL LOANS:** **NOTE 51**

During the examination of Note 51 and Appendix to Note 51, it was observed that there was a total exchange loss difference of \$274,280,000.00 (N54,151,360,000.00) reported by the Office of the Accountant-General of the Federation in the document provided but this could not be found in the DMO document. Also, the criteria for arriving at the exchange loss difference of \$274,280,000.00 (N54,151,360,000.00) was not disclosed.

The Accountant-General of the Federation, in his response maintained that the closing balance is as provided by DMO while the exchange difference of \$274,280,000.00 (N54,151,360,000.00) was as a result of multiple currencies that were involved and single exchange rate.

The Accountant-General of the Federation is thus required to:

- (i) Provide the source(s) of the exchange loss difference of \$274,280,000.00 (N54,151,360,000.00) with documentary evidence.
- (ii) Provide the calculations showing how these figures were arrived at and the reasons for the exchange loss for each of the figures should be explained.
- (iii) Disclose the source of exchange difference in a note.

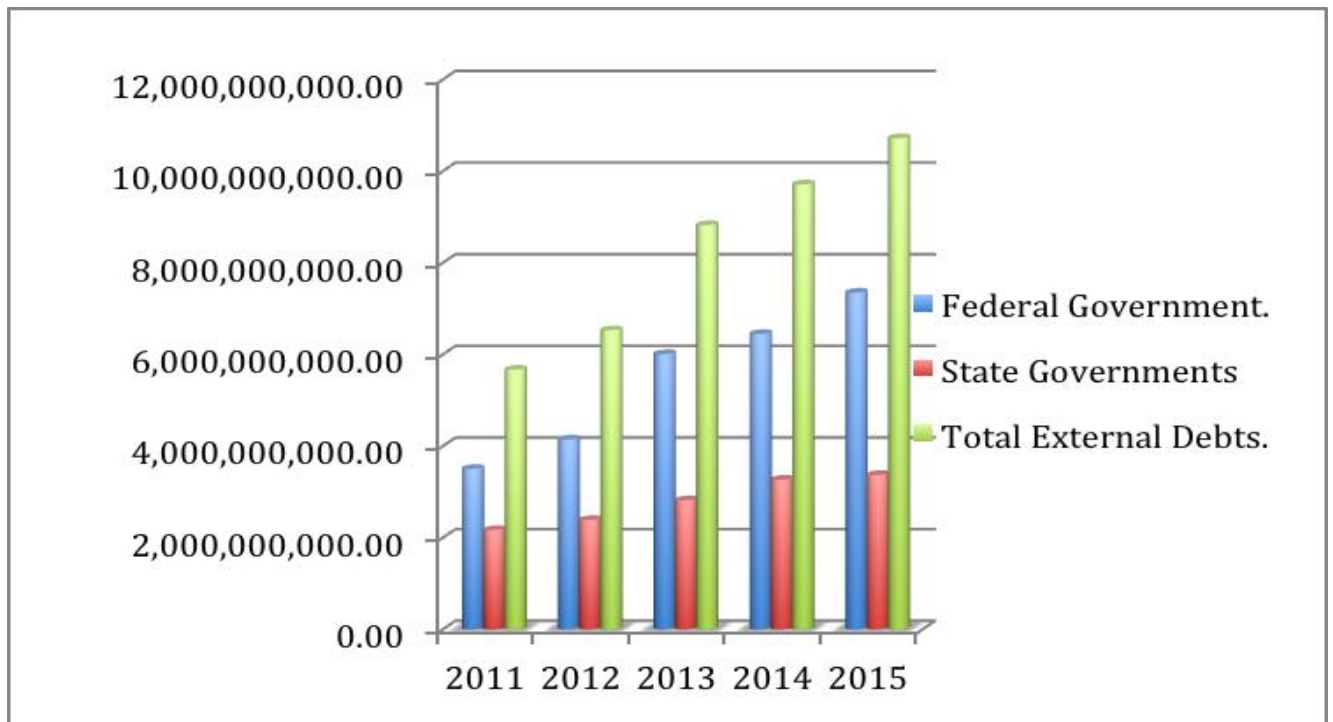
### **5.23 FEDERAL AND STATE GOVERNMENTS EXTERNAL DEBT STOCK**

Detailed in Table 15 and Chart 3 below are the comparative figures of the external Debt stock for the 5 years period from 2011 to 2015 as per DMO Annual Report- 2015.

**TABLE 15**

<b>Details</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Federal Government.	3,501,286,825.58	4,142,890,000.00	6,005,880,728.01	6,445,630,000.00	7,348,520,000
State Governments	2,165,293,174.42	2,384,180,000.00	2,816,019,271.99	3,265,820,000.00	3,369,910,000.
<b>Total External Debts.</b>	<b>5,666,580,000.00</b>	<b>6,527,070,000.00</b>	<b>8,821,900,000.00</b>	<b>9,711,450,000.00</b>	<b>10,718,430,000</b>
<b>Naira Equivalent</b>	<b>1,116,316,260,000</b>	<b>1,285,832,790,000</b>	<b>1,737,914,300,000</b>	<b>1,913,155,689,400.00</b>	<b>2,111,530,710,000</b>

It is evident from above table that Federal government external debt stock increased by 110% while the State Government external debt increased by 56% between 2011 and 2015

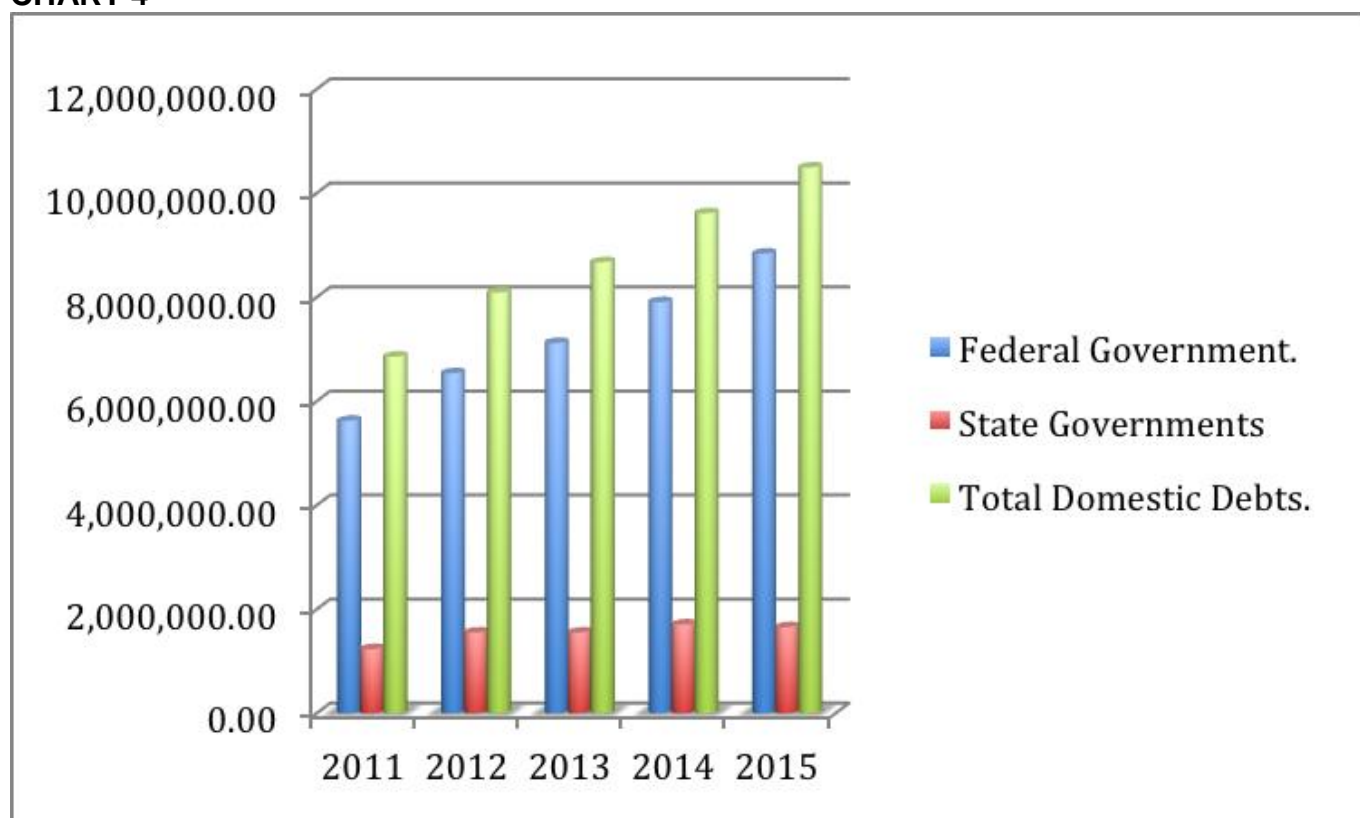
**CHART 3**

#### **5.24 FEDERAL AND STATE GOVERNMENTS DOMESTIC DEBT STOCK**

Detailed in Table 16 below are the comparative figures of the Federal and State Governments Domestic Debt Stock for 5 years from 2011 to 2015 as per DMO Annual Report- 2015. (See also Chart 4 below).

**TABLE 16**

Details	2011	2012	2013	2014	2015
	N' Million	N' Million	N' Million	N' Million	N' Million
Federal Government.	5,622,844.16	6,537,536.05	7,118,978.86	7,904,025.47	8,836,995.86
State Governments	1,233,294.64	1,551,650.13	1,551,650.13	1,707,571.14	1,655,178.71
<b>Total</b>	<b>6,856,138.80</b>	<b>8,089,186.18</b>	<b>8,670,628.99</b>	<b>9,611,596.61</b>	<b>10,492,174.57</b>

**CHART 4**

### 5.25 COMPOSITION OF FEDERAL GOVERNMENT EXTERNAL DEBT STOCK

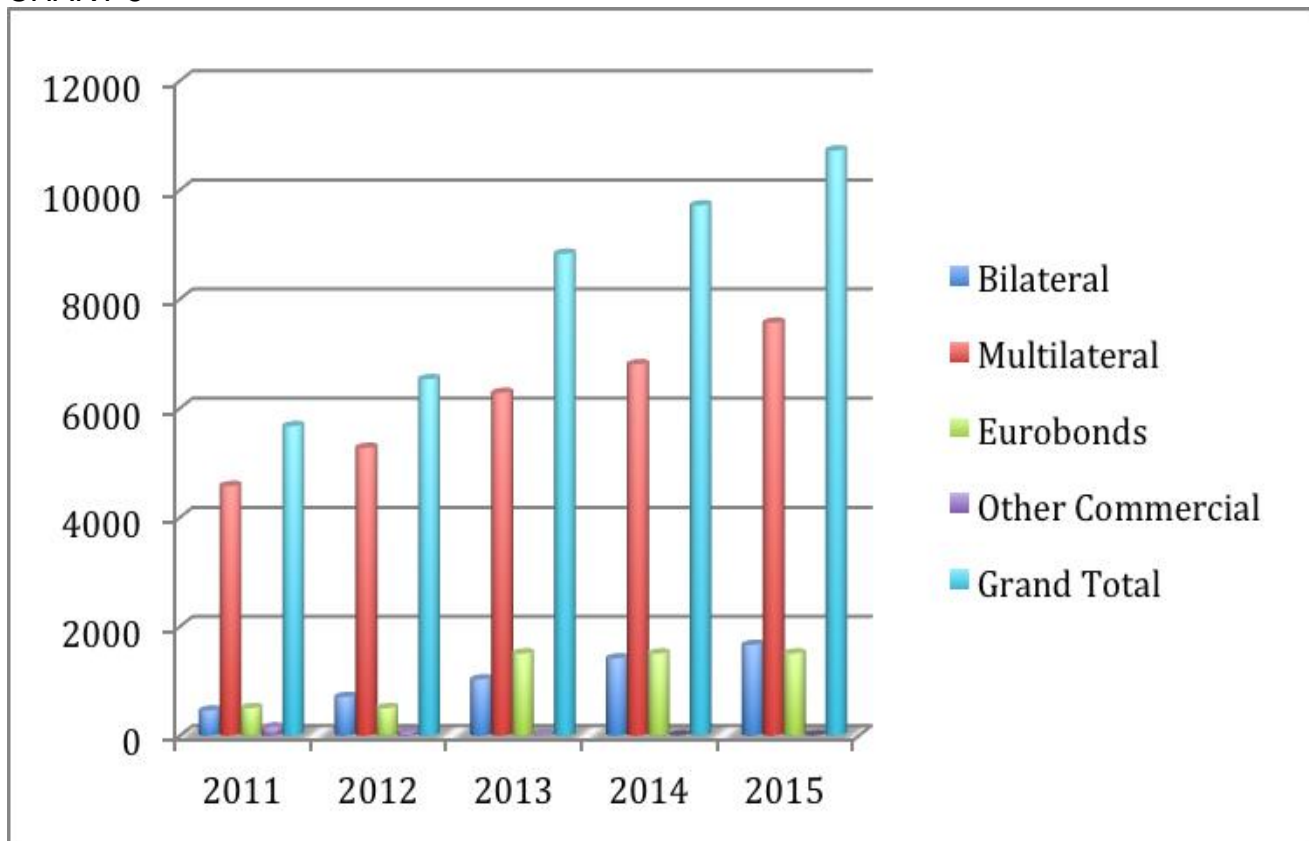
External Debt Outstanding by Source, 2011-2015 (US\$' Million) as per DMO Annual Report and Statement of Accounts for the year ended 31 December, 2015. (See Table 17 and Chart 5 below).

**TABLE 17**

SOURCE	2011	2012	2013	2014	2015
<b>A. Official:</b>					
1. Bilateral	453.83	703.03	1,025.70	1,412.07	1,658.00
2. Multilateral	4,568.92	5,267.42	6,275.20	6,799.36	7,560.43
<b>Sub-Total</b>	<b>5,022.75</b>	<b>5,970.45</b>	<b>7,300.90</b>	<b>8,211.43</b>	<b>9,218.43</b>
<b>B. Private:</b>					
1. Eurobonds	500.00	500.00	1,500.00	1,500.00	1,500.00
2. Other Commercial	143.82	56.63	21	0	0
<b>Sub-Total</b>	<b>643.82</b>	<b>556.63</b>	<b>1,521.00</b>	<b>1,500.00</b>	<b>1,500.00</b>
<b>Grand Total</b>	<b>5,666.57</b>	<b>6,527.07</b>	<b>8,821.90</b>	<b>9,711.45</b>	<b>10,718.43</b>



CHART 5

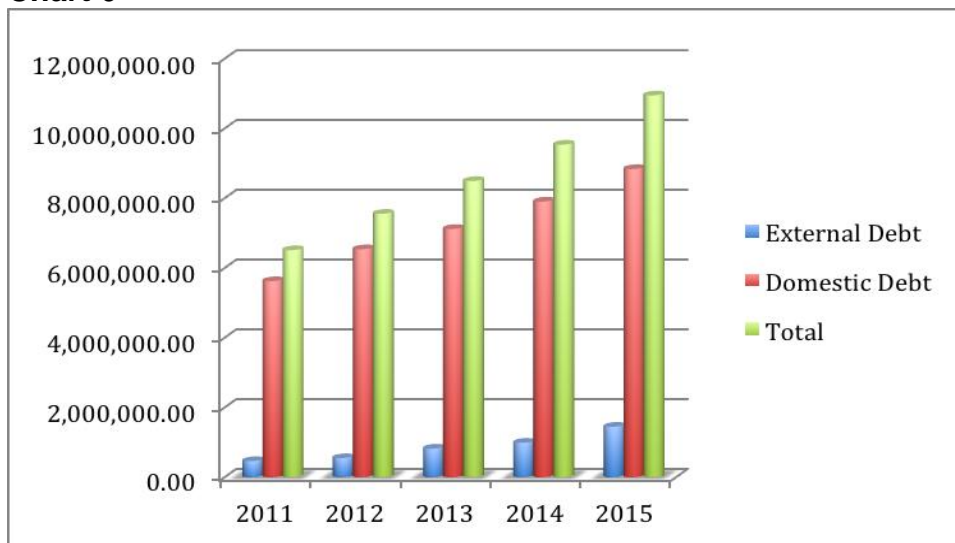


## 5.26 Federal Government Total Debt Stock

Table 18

Details	2011	2012	2013	2014	2015
	N' Million	N' Million	N' Million	N' Million	N' Million
External Debt	461,388.99	547,038.23	818,813.89	988,157.06	1,447,658.44
Domestic Debt	5,622,844.16	6,537,536.05	7,118,978.86	7,904,025.47	8,836,995.86
<b>Total</b>	<b>6,084,233.15</b>	<b>7,084,574.28</b>	<b>7,937,792.75</b>	<b>8,892,182.53</b>	<b>10,284,654.30</b>

Chart 6



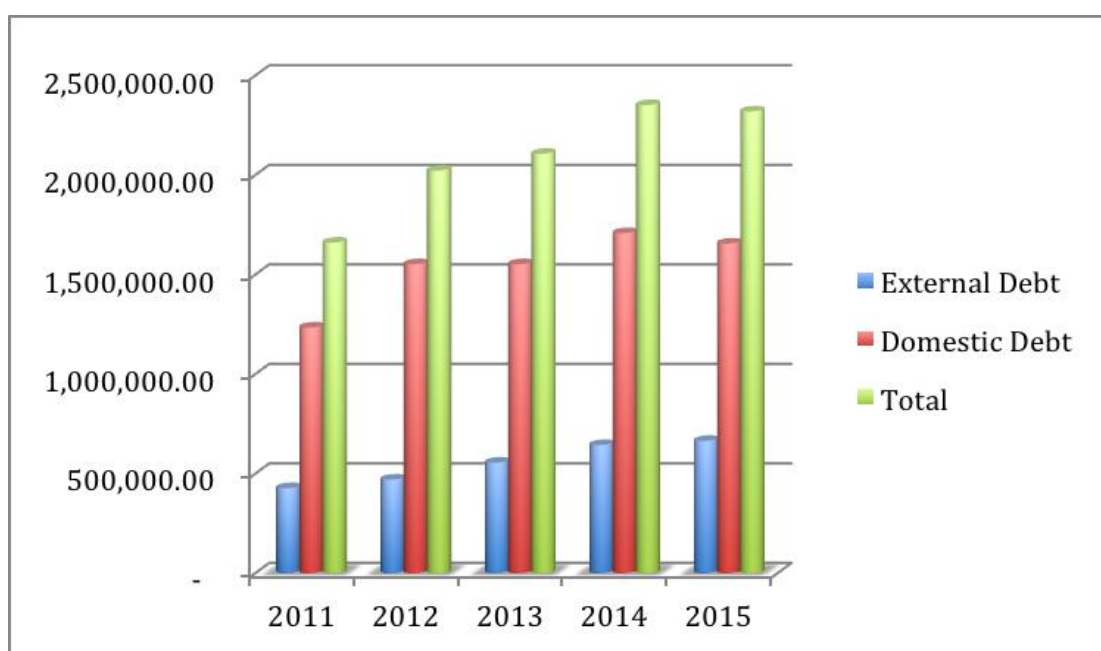
## 5.27 STATE GOVERNMENTS TOTAL DEBT STOCK

See table 19 and Chart 7 below for State Governments total debt stock for the years 2011 to 2015.

**TABLE 19**

Details	2011	2012	2013	2014	2015
	N' Million	N' Million	N' Million	N' Million	N' Million
External Debt	426,564.10	469,683.46	554,755.94	643,366.54	663,872.27
Domestic Debt	1,233,294.64	1,551,650.13	1,551,650.13	1,707,571.14	1,655,178.71
<b>Total</b>	<b>1,659,858.74</b>	<b>2,021,333.59</b>	<b>2,106,406.07</b>	<b>2,350,937.68</b>	<b>2,319,050.98</b>

**CHART 7**



## 5.28 FGN BONDS - ₦5,808,140,820,000.00 (NOTE 52)

The Schedule of Treasury Bonds showed that the balance as at 31<sup>st</sup> December, 2015 was ₦5,808,140,820,000.00 and made up of the under-listed:

**TABLE 20**

Details	N	N
Balanced 31/12/2014		5,088,501,722,000.00
Addition in the year		1,550,862,000,000.00
Adjust against outflow		00.00
<b>Total</b>		<b>6,639,363,722,000.00</b>
<b>Less</b>		
Repayment within the year	535,002,400,000.00	
Adjustment against inflow	296,220,502,000	831,222,902,000.00
<b>Balanced 31/12/2015</b>		<b>5,808,140,820,000.00</b>

However, the audit figures analyzed in Table 21 below as receipts and payments into and out of CRF Account showed that the closing balance of ~~₦5,808,140,820,000.00~~ is doubtful.

**TABLE 21:**

**Details of FGN Bond Proceeds/Repayments**

<b>Month</b>	<b>Bond Proceeds</b>	<b>Bond Paid</b>
	<b>N</b>	<b>N</b>
January	171,089,235,578.48	9,160,474.38
February	40,000,000,000.00	-
March	12,422,962,239.32	-
April	2,230,384,990.10	-
May	120,000,000,000.00	-
June	-	6,791,715.04
July	-	-
August	-	-
September	-	-
October	-	-
November	-	121,428,402.93
December	-	-
<b>Total</b>	<b>345,742,582,807.90</b>	<b>137,380,592.35</b>

The above tables showed that there were differences in figures between audit and schedule provided by the Accountant-General. For example, audit figure for additions in the year credited into the CRF Account was ~~₦345,742,582,807.90~~ for FGN Proceeds, while that in the Appendix to Note 52 was ~~₦1,550,862,000,000.00~~, resulting in a difference of ~~₦1,205,119,417,192.10~~. The audit figure for FGN Bond repayment in the year was ~~₦137,380,592.35~~ while that in the Appendix to Note 52 was ~~₦535,002,400,000.00~~, resulting in a difference ~~₦534,865,019,407.65~~.

Also in respect of the figure for adjustments of ~~₦296,220,502,000.00~~ against inflows, it was observed in Note 37 that this adjustment represent Unfunded (4<sup>th</sup> FGN Bonds) of ~~₦296,220,502,000.00~~.

The above implies that the closing balance of FGN Bonds of ~~₦5,808,140,820,000.00~~ remains doubtful.

In his response the Accountant General said that 'due to the high risk of using the CRF figures the Office relied on DMO report'.

However it is Audit view that since we are operating cash basis accounting for the 2015 financial statements and the fact that the CRF is the cash book of government and the basis of most of the figures in the Financial statements, it is expedient that the Accountant General use his own figures while any difference with that of DMO can then be disclosed in a Note to the Financial Statement

The Accountant-General of the Federation is required to:

- (i) Provide the sources of the figures for proceeds and repayment within the year, as presented in the Schedule.

- (ii) Reconcile the figure of ~~₦~~296,220,502,000.00 in respect of the adjustment against inflow as per Appendix to Note 52 described as UNSPECIFY and the figure of ~~₦~~296,220,502,000.00 stated in Note 37 in respect of Unfunded (4<sup>th</sup> FGN Bonds).
- (iii) Carry out reconciliation between the audit figures and that of the Schedule.
- (iv) Prepare a new Appendix to Note 52 to reflect these observations which will in turn reflect a true closing balance as at 31<sup>st</sup> December 2015.

He is to confirm to PAC that a new Appendix to Note 52 was prepared.

**5.29 MISLEADING CLOSING BALANCE OF NIGERIAN TREASURY BILLS (NTBs)**  
**₦2,772,867,038,000.00- NOTE 53**

The Schedule of Movement of Treasury Bills (NTB) as shown in Table 22 has a closing balance of ~~₦~~2,772,867,038,000.00 as at 31<sup>st</sup> December, 2015.

**TABLE 22**

Details	N
<b>Receipts</b>	
Opening balance	2,815,523,753,000.00
NTB (Issued/Receipts)	00.00
Adjustment	00.00
<b>Sub-Total Inflow</b>	<b>2,815,523,753,000.00</b>
<b>Less: Payments</b>	
NTB (Repayments)	42,656,715,000.00
<b>NTB as at 31<sup>st</sup> Dec. 2015</b>	<b>2,772,867,038,000.00</b>

However, examination of CRF Bank statements and CRF Transcripts of Accounts showed that the above schedule which form the source for the figure reported in Note 53 was not the true position. The analysis in table 23 below, extracted from the CRF bank statement and Transcript of Accounts, confirmed that the information in Note 53 was misleading.

**TABLE 23**

**NTB Issues and Repaid**

MONTH	NTB PROCEEDS	NTB PAID
	N	N
JAN	344,263,286,016.78	384,189,660,000.00
FEB	300,341,297,876.20	334,833,439,000.00
MAR	455,715,419,367.01	532,418,006,239.32
APR	317,026,421,854.46	353,093,490,000.00
MAY	238,705,362,956.55	261,555,226,000.00
JUN	344,712,895,578.03	372,679,877,000.00
JUL	166,116,565,307.19	178,366,047,000.00
AUG	236,027,814,587.28	257,614,376,000.00
SEP	285,041,254,034.85	305,350,603,000.00
OCT	244,767,293,110.42	265,251,803,000.00
NOV	230,269,692,859.71	242,902,736,000.00
DEC	339,024,474,889.70	352,034,711,000.00
<b>TOTAL</b>	<b>3,502,011,778,438.18</b>	<b>3,840,289,974,239.32</b>

From the above table, there was audit evidence of ~~₦3,502,011,778,438.18~~ in the Transcripts of Accounts of the CRF as issued by NTB during the year as against the NIL figure reported in the Appendix to Note 53, resulting in a difference of ~~₦3,502,011,778,438.18~~.

Also, there was a total repayment of ~~₦3,840,289,974,239.32~~ as against ~~₦42,656,715,000.00~~ reported in the Appendix to Note 53, resulting in a difference of ~~₦3,797,633,259,239.32~~. The implication of this audit finding was that the closing balance of ~~₦2,772,867,038,000.00~~ was misleading.

### **5.30 TREASURY BONDS**

The total Treasury Bonds of ~~₦255.99~~ billion stated in paragraphs 5.2 and 5.3, pages 41 and 42 of 2015 DMO Report was not recognized in the Statement of Assets and Liabilities as at 31<sup>st</sup> December, 2015. Out of the total Treasury Bonds of ~~₦255.99~~ billion, Central Bank of Nigeria (CBN) held ~~₦93.79~~ billion or 36.64 percent, while the balance of ~~₦162.20~~ billion or 63.36 percent was held in a Sinking Fund.

The non-inclusion of the total Treasury Bonds of ~~₦255.99~~ billion implies that the figures in the Statement of Assets and Liabilities as at 31<sup>st</sup> December, 2015 were incomplete.

The Accountant General's response that places reliance on DMO figures rather than CRF figures due to high risk is not tenable because CRF is the Federal Government Cash Book and we were still operating Cash Basis of Accounting in the year under review. Also, the difference in timing between CRF and DMO figures would better be disclosed in a Note for clarity and transparency.

The Accountant-General of the Federation is required to:

- (i) Carry out a reconciliation of the audit figures for Treasury Bonds.
- (ii) Disclose the source(s) and provide reasons for the adjustment figure of ~~₦368,546,025,060.46~~ with reliable documentary evidence.
- (iii) Reflect the ~~₦255.99~~ billion Treasury Bonds in the Statement of Assets and Liabilities.
- (iv) Confirm to the PAC that i-iii above has been complied with.

### **5.31 INTERNAL LOANS MADE FROM OTHER FUNDS: ₦390,288,085,668.92- NOTE 54**

#### **5.31.1 LOANS FROM DEVELOPMENT OF NATURAL RESOURCES AND STABILIZATION FUNDS FOR DIFFERENT PURPOSES:**

The audit examination of Bank Statements and Ledger for Special Funds for the year 2015 revealed that the closing balance of Internal Loans made from Special Funds in the sum of ~~₦390,288,085,668.92~~ in Note 54 is not the true position based on the following observations:

- (i) Amount totaling ~~₦455,892,375,523.22~~ as detailed in Appendix 5 were withdrawn from Development of Natural Resources account as loans to various beneficiaries between 2004 and 2015, contrary to the established objectives of the Funds. The purpose of the Development of Natural Resources Fund is to provide financial resources to develop alternative mineral resources to oil and gas and the beneficiaries are relevant Ministries like Solid Mineral Development. The Development of Natural Resources Fund belongs to the Federal Government.
- (ii) Also, various amounts totaling ~~₦210,393,556,658.26~~ as detailed in Appendix 6 were withdrawn from Stabilization Fund as loans to various beneficiaries, between 2004 and 2015 contrary to the established objectives of the Funds. The purpose of the Stabilization Fund is to provide for unforeseen contingencies and economic downturn and the beneficiaries are the 36 States and Federal Capital Territory (FCT). The Stabilization Fund belongs to the three tiers of Government.

### **5.31.2 LOANS FROM OTHER SPECIAL FUNDS FOR DIFFERENT PURPOSES:**

#### **5.31.3 25% Husked Brown Rice Levy: ₦922,429,782.00**

It was observed from the 2014 audited accounts that, Mandate No FD/LP 2014/57/I/82/DF dated 12<sup>th</sup> of January, 2015 amounting to ~~₦922,429,782.00~~ was withdrawn from 25% Husked Brown Rice Levy as loan given to Independent National Electoral Commission (INEC) to finance 2015 Elections. The loan is contrary to the purpose for which the fund was established which is to help fund the local production of brown rice in Nigeria and the beneficiaries are the local brown rice producers in Nigeria. The Bank Statements, Cash Book, Mandates and Statement of Affairs in respect of this account for the year 2015 were not provided for audit. As at the time of audit in 2016 the various amounts remained outstanding.

#### **5.31.4 1% Comprehensive Import Supervision Scheme (CISS) Pool Levy- ₦7,000,000,000.00**

It was observed from the 2014 audited accounts that, Mandate No FD/LP 2014/57/I/82/DF dated 12<sup>th</sup> of January, 2015 amounting to ~~₦7,000,000,000.00~~ was withdrawn from 1% CISS Levy as loan given to Independent National Electoral Commission (INEC) to finance 2015 Elections. The loan is contrary to the purpose for which the Fund was created which is to fund the Destination Inspection Service Providers as provided in the law because they are not paid from the Annual Budget. The following Destination Inspection Agents are the beneficiaries:

- (i) Global Scanners
- (ii) SGS Trade Assurances Services
- (iii) COTECNA Destination Inspection Ltd.
- (iv) Webb-Fontaine

The Bank Statements, Cash Book, Mandates and Statement of Affairs in respect of this account for the year 2015 were not provided for audit. As at the time of audit this loan was still outstanding.

### **5.31.5 15% Wheat Grain Levy - ₦31,490,917,192.58**

It was observed that, Mandates amounting to ₦31,490,917,192.58 as detailed in Table 24 below were withdrawn from 15% Wheat Grain Levy as loans to various beneficiaries between 2013 and 2015, contrary to the established objectives of the Funds. The purpose of the Fund is to help fund the local production of Wheat in Nigeria and the beneficiaries are the local Wheat producers in Nigeria. As at the time of audit these loans were outstanding.

**TABLE 24**

Date	Mandate No	Beneficiary	Purpose	Amount Borrowed (N)
25/11/2013	FD/LP2013/40/I/301/DF	Revitalisation of Universities Infrastructure Account	Funding of Federal Universities	10,000,000,000.00
17/02/2014	FD/OAGF/REL/2013/292/I/24/DF	Nigeria Army	To Fund Some activities of Nigeria Army	4,767,237,105.00
17/02/2014	FD/OAGF/REL/2013/292/I/24/DF	NYSC	To Fund Some activities of NYSC	4,950,000,000.00
25/02/2014	FD/LP2013/292/I/173/DF	Fed. Min. of Agric & Rural Development	Execution of 2013 dry season farming	2,751,119,487.50
07/04/2014	FD/LP2013/292/I/45/DF	Fed. Min. of Agric & Rural Development	Execution of 2013 dry season farming	5,000,000,000.00
13/05/2014	FD/LP2013/292/I/48/DF	Fed. Min. of Agric & Rural Development	Execution of 2013 dry season farming	2,500,000,000.08
12/11/15	FD/LP2015/292/I/16/DF	National Youth Service Corps (NYSC)	Passing out of Orientation Camp	1,522,560,600.00
	<b>Total</b>			<b>31,490,917,192.58</b>

### **5.31.6 Loan from 10% Rice Levy: ₦37,428,000,000.00**

It was observed from available records that, Mandates totaling ₦37,428,000,000.00 as detailed in Table 25 below were withdrawn from 10% Rice Levy as loans to various beneficiaries between 2013 and 2014, contrary to the established objectives of the Funds. The loans were contrary to the purpose of the Fund which is to finance the local production of rice in Nigeria and the beneficiaries are the local rice producers in Nigeria (through the National Food Reserve Agency). The Bank Statements, Cash Book, Mandates and Statement of Affairs in respect of this account for the year 2015 were not provided for audit. As at the time of audit in 2016 the various amounts were outstanding.

**TABLE 25**

Date	Mandate No	Beneficiary	Purpose	Amount Borrowed (N)
/10/2013	FD/LP2013/131/I/58/DF	Federal Min. of Labour & Productivity	Amount borrowed to pay the allowances of the unskilled youth in public works programme (FML&P)	5,000,000,000.00
15/11/2013	FD/LP2013/8/I/11/DF	NSA	Amount lent to NSA	500,000,000.00
21/11/2013	FD/LP2009/62/CC/II	NCS	Amount lent to enable NCS meet urgent expenditure	4,500,000,000.00
25/11/2013	FD/LP2013/40/I/301/DF	Revitalisation of Universities Infrastructure Account	Funding of Federal Universities	5,300,000,000.00
13/12/2013	FD/LP2013/8/I/48/DF	ONSA	Amount transferred to fund balance of Y2013 Capital Budget	3,000,000,000.00
		<b>Sub- Total for 2013</b>		<b>18,300,000,000.00</b>
07/01/2014	FD/LP2013/48/I/63/DF	NPHCDA/Immunitatio n Dedicated Account	Mr President pledge to Global Vaccine Summit in Abu Dhabi	2,000,000,000.00
10/04/2014	FD/LP2014/I/42/DF	NPHCDA/Immunitatio n Dedicated Account	Mr President pledge to Global Vaccine Summit in Abu Dhabi	2,500,000,000.00
24/02/2014	FD/LP2014/31/I/25/DF	Min. of Defence	Ration & Cash Allowance	428,000,000.00

31/12/2014	FD/LP2014/131/I/188/DF	Nigerian Communication Satellite Operations (NIGCOSAT)	To fund renewal of NIGCOMSAT- IR Insurance	450,000,000.00
12/01/2015	FD/LP2014/57/I/82/DF	INEC	Loan to INEC	10,000,000,000.00
22/12/2014	FD/OAGF/203/2013/IB/243/DF	NELMCO	2014 PHCN Pensions Allowances	3,750,000,000.00
		<b>Sub-total - 2014</b>		<b>19,128,000,000.00</b>
		<b>Grand- Total</b>		<b>37,428,000,000.00</b>

The loans and the expenditure from these funds are contrary to the purposes of the Fund.

The Accountant-General is requested to:

- (i) Recover the various loans granted and evidence of recovery sent to my office for verification.
- (ii) Ensure that payments from these special funds are strictly applied for the purpose they were created.
- (iii) Ensure the stoppage of further withdrawal from the accounts without a resolution of the National Assembly.
- (iv) Explain when the amounts totaling ~~N~~37,428,000,000.00 purported to have been borrowed from 10% Rice Levy as loans to various beneficiaries between 2013 and 2014, contrary to the established objectives of the Funds would be redeemed.
- (v) Explain why the total amount of ~~N~~62,614,257,639.49 borrowed from 10% Rice Levy Account was not disclosed in the Statement of Assets and Liabilities and when the loans will be redeemed.
- (vi) Produce the Bank Statements from 1<sup>st</sup> January to 31<sup>st</sup> December 2015; other than the schedules and statement of affairs for the 25% Husked Brown Rice Levy, the 1% CISS Levy, Wheat Grain Levy and the 10% Rice Levy Fund for audit verification.

**5.32 UNDERSTATEMENT OF INTERNAL LOANS MADE FROM OTHER FUNDS:  
~~N~~487,039,552,656.92- NOTE 54**

The examination of books of accounts revealed a total of ~~N~~743,127,279,156.06, detailed in Table 26 below, as outstanding loans from various Special Funds Account since the year 2004 to 31st December, 2015. The schedule of Internal Loans from Other Funds which was the same figure for 2014 and 2015 amounted to ~~N~~487,039,552,656.92 thereby resulting in understatement of ~~N~~256,087,726,499.14. During our audit, records relating to Stabilization, Development of Natural Resources and Ecological Funds for year ended 31 December 2015 were provided for audit, but records such as Bank Statements, Cash Books, Mandates and Statement of Affairs in respect of other Funds were not made available for audit.



**TABLE 26**

Special Funds	Loan Balance (N)	Remarks	Paragraph
Stabilization	210,393,556,658.26	Up to 2015	Paragraph 20.1 (ii)
Dev. Of Nat. Resources	455,892,375,523.22	Up to 2015	Paragraph 20.1 (i)
10% Rice Levy	37,428,000,000.00	Up to 2014	Paragraph 20.6
25% Husked Brown Rice	922,429,782.00	Up to 2014	Paragraph 20.3
1% CISS	7,000,000,000.00	Up to 2014	Paragraph 20.4
15% Wheat Grain Levy	31,490,917,192.58	Up to 2015	Paragraph 20.5
<b>Total</b>	<b>743,127,279,156.06</b>		
As per Note 54	(487,039,552,656.92)		
<b>Understatement</b>	<b>256,087,726,499.14</b>		

The observation revealed that loans over ten years are still being carried in the books of accounts which do not represent proper management of funds.

The closing balance of ~~N~~487,039,552,656.92 in respect of Internal Loans from Other Funds remains doubtful.

The Accountant-General of the Federation is requested to:

- (i) Reconcile the figure of ~~N~~487,039,552,656.92 shown in Note 54 with the computed audit figure of the closing balance of ~~N~~743,127,279,156.06 for Internal Loans made from Special Funds as against and appropriately report the correct figure should be reported in the Statement of Assets and Liabilities.
- (ii) Ensure the refund of the amount of ~~N~~743,127,279,156.06 borrowed from various Special Funds between 1<sup>st</sup> January, 2004 and 31<sup>st</sup> December, 2015 financial years.
- (iii) Accordingly the Accountant General is to confirm to PAC action taken with regards to audit recommendations (i) and (ii) above

### **OTHER LIABILITIES**

#### **5.33 DEPOSITS: ~~N~~246,117,816.16 - NOTE 55**

Examination of Note 55 of the Financial Statements revealed the following:

- (i) It was observed from Note 55 that Deposits had a net total debit balance of ~~N~~246,117,816.16. This is against normal accounting standard practices.
- (ii) It was also observed that MDAs listed in Table 27 had debit balances in their Deposit Accounts as at 31<sup>st</sup> December, 2015, instead of credit balances contrary to extant regulations. The nature of the Deposits was not stated.
- (iv) Unremitted taxes and other deductions of ~~N~~479,311,701.21.

**TABLE 27**

Code	Description	Opening Balance	Additions	Deductions	Closing Balance
4103	Unremitted Deductions	N	N	N	N
41030103	UNREMITTED TAXES: VALUE ADDED TAX	-186,504,128.59	13,583,664,914.65	13,654,607,748.36	-257,446,962.30
41030102	UNREMITTED TAXES: WITHHOLDING TAX	-43,233,656.38	11,556,935,712.76	11,643,975,364.61	-130,273,308.23
41030205	CO-OPERATIVE SOCEITY	-6,935,517.25	35,433,914,595.03	35,455,868,528.70	-28,889,450.92
41030206	NATIONAL HOUSING FUND	-5,720,243.72	5,190,814,699.01	5,208,150,056.71	-23,055,601.42
41030101	UNREMITTED TAXES: PAYE	-9,736,885.18	22,592,967,085.65	22,602,837,924.45	-19,607,723.98
41030208	WELFARE LOAN SCHEME	0	1,257,347,723.14	1,266,159,782.16	-8,812,059.02
41030204	FGSHLB DEDUCTIONS	4,376,204.95	594,937,395.48	603,532,875.19	-4,219,274.76
41030211	PRESIDENTIAL MVA SCHEME	0	6,387,433.54	10,493,381.89	-4,105,948.35
41030212	PRESIDENTIAL PIONEER CAR REFURBISHING LOAN SCHEME	0	145,765,281.79	147,319,126.09	-1,553,844.30
41030214	LOAN DEDUCTIONS	0	2,168,613,865.57	2,169,958,602.40	-1,344,736.83
41030209	DEPENDENT FUND	0	73,256,880.00	73,259,671.10	-2,791.10
	<b>UNREMITTED DEDUCTIONS TOTAL</b>	<b>-247,754,226.17</b>	<b>92,604,605,586.62</b>	<b>92,836,163,061.66</b>	<b>-479,311,701.21</b>

The circumstances that made some of the MDAs not to remit deductions made during the year were not clear. However, it is imperative that MDAs render their third party obligations promptly by remitting all deductions to relevant agencies in order not to starve them of needed funds.

### **5.33.1 NON-DISCLOSURE OF CONTRACTORS AND CONTINGENT LIABILITIES IN THE FINANCIAL STATEMENTS**

The examination of soft copies of documents made available by Consolidated Accounts Department of the Office of Accountant-General of the Federation and 2015 Annual Report of Debt Management Office, revealed the following:

- (i) The MDA's Contractors and Contingent Liabilities were not disclosed in the Financial Statements as a Note to the accounts as required by International Public Sector Accounting Standard (IPSAS) 19.
- (ii) According to Page 97, of 2015 Annual Report of Debt Management Office, the total Contingent Liabilities as detailed in Table 28 below was ₦1,656.467 Billion. There was no Note in the Financial Statements that mentioned Contingent Liabilities.

**TABLE 28**

S/N	Contingent Liability Type	Amount
		N' Billion
i	Local Contractors Debts Guarantee	233.942
ii	Federal mortgage Bank of Nigeria Bond Guarantee	6.910
iii	The non-compliance with the disclosure requirement of International Public Sector Accounting Standard (IPSAS) 19	24.000
iv.	FCDA- Katampe Infrastructure Project	7.441
v.	Nigeria Mortgage Refinance Company Plc	8.000
vi.	Lekki Port LFTZ Enterprise (Concessionaire) Guarantee	157.600
vii.	World Bank Partial – Risk Guarantee in support of Azura-Edo IPP	46.689
viii.	Pension Arrears of MDAs	1,156.490
	<b>Total</b>	<b>1,656.467</b>

### **5.33.2 Composition of Federal Government Contingent Liabilities**

According to paragraph 8.8, Page 97 of DMO Annual Report and Statement of Accounts for the year ended 31 December, 2015 the amount of contingent liabilities as stated in Table 29 below decreased marginally from ₦1,693.98 billion in 2014 to ₦1,656.47 billion in 2015, representing a decline of ₦37.51 billion or 2.21 percent. The drop in the amount of contingent liabilities in 2015 was due to the reduction in the value of the outstanding Bonds issued by the Federal Mortgage Bank of Nigeria and the pension arrears for MDAs.

These contingent liabilities were not disclosed in the Financial Statement.

**TABLE 29**

<b>S/N</b>	<b>Liability Type</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
i.	AMCON Guarantee	1,742.00	1,742.00	1,742.00	-	-
ii.	Local Contractors Debts	233.942	233.942	233.942	233.942	233.942
iii.	Federal Mortgage Bank of Nigeria	-	32.00	32.00	32.00	6.91
iv.	Guarantee on Agriculture	-	174.707	-	-	-
v.	Nigerian Export-Import (NEXIM) Bank	-	-	-	39.400	39.4
vi.	FCDA – Katampe Infrastructure Project					7.441
vii.	Nigeria Mortgage Refinance Company Plc					8.00
8.	Lekki Port LFTZ Enterprise – Lekki Deep Sea Port	-	-	-	157.6	157.6
9.	World Bank Partial-Risk Guarantee in support of Azura-Edo IPP	-	-	-	-	46.689
10.	Pension Arrears for MDAs	1,401.98	1,322.427	1,271.062	1,231.035	1,156.49
<b>Total</b>		<b>3,469.92</b>	<b>3,585.08</b>	<b>3,279.00</b>	<b>1,693.977</b>	<b>1,656.467</b>

The Accountant-General of the Federation is required to ensure that:

- (i) All the deposit figure of ₦23,003,456,239.66 which was due to deductions of ₦23,474,859,369.78 made but not yet remitted to the third parties should be remitted immediately and copies of the remittance advices forwarded to this office for verification.
- (ii) All the MDAs listed above are made to explain why the unremitted figure was not remitted to the appropriate authorities as required by the extant regulations.
- (iii) The MDA's Contractors and Contingent Liabilities totaling ₦1,656.467 billion as provided in the DMO Report be disclosed as a Note to the Financial Statements.

### **5.34 NON-DISCLOSURE OF FEDERAL GOVERNMENT FOREIGN RESERVE AND FEDERATION ACCOUNTS IN THE FINANCIAL STATEMENTS**

It was observed that the value of Federal Government and Federation Account Foreign Reserves were not disclosed in the Financial Statements as part of the assets of the Federal Government.

The non-compliance with the disclosure of the Federal Government and Federation Account Foreign Reserves made the Financial Statements incomplete contrary to IPSAS 19 requirement on disclosure.

The Accountant-General was requested to write the Central Bank Governor for the information and include same in the Financial Statements.

The response of the Accountant General was that a letter has been written to CBN to provide this figure and the CBN response is being awaited. As at the time of concluding this report in June 2017 no information was received on this matter.

The Accountant-General is therefore required to furnish the Public Accounts Committee with relevant information on the subject.

### **5.35 OMISSION AND DISCREPANCIES IN CLOSING BALANCES IN TRUST AND SPECIAL FUNDS**

Examination of the records revealed that the closing balances of the under-listed Trust Fund Accounts (as listed in the Trial Balance) of ~~₦~~201,589,195,828.25 differ from the figure of ~~₦~~208,573,367,707.90 captured by records provided by the Accountant General resulting in a difference of ~~₦~~7,351,388,476.22 as shown in Table 30 below.

**TABLE 30**

Description	As per Fin. Statement N	As per R & I Department N	Difference N
National Export Supervision Scheme (NESS) Oil Pool A/c	0	367,216,596.57	367,216,596.57
2% Education Levy	200,542,469,725.65	207,426,510,435.70	6,884,040,710.05
Cement Levy Pool Account	834,794,715.35	934,794,715.35	100,000,000.00
65% Wheat Flour Levy	211,931,387.25	212,062,556.85	131,169.60
<b>Total</b>	<b>201,589,195,828.25</b>	<b>208,573,367,707.90</b>	<b>7,351,388,476.22</b>

The omission and discrepancies in closing balances resulting in the difference of ~~₦~~7,351,388,476.22 implies that the figures disclosed in the Financial Statement are doubtful.

The Accountant General is required to reconcile the figures in the table above in order to arrive at the true position of the figures that should be reported in the Financial Statement.

### **COMMENTS ON STATEMENT OF CONSOLIDATED REVENUE FUND - STATEMENT No. 3**

#### **REVENUE:**

### **5.36 STATUTORY REVENUE ALLOCATIONS: FAAC**

- (i) The Statutory Allocations to the Federal Government as revealed by the FAAC Mandates 2015, the CRF Bank Statements and CRF Transcripts of Accounts for the year ended 31<sup>st</sup> December, 2015 is as detailed in Table 31 below:

**TABLE 31**

Month	SRA Statutory Revenue Allocation	Share of Nigeria Liquefied Natural Gas (NLNG)	Share Of Exchange Difference	Share Of Excess Oil	Share Of NNPC	Total
	N	N	N	N	N	N
Jan	198,988,097,963.82		4,451,965,092.05	6,595,591,050.92	5,828,095,806.70	215,863,749,913.49
Feb			3,617,704,770.02		5,828,095,806.70	9,445,800,576.72
Feb	174,968,643,589.96		19,303,769,457.10		2,192,030,250.00	196,464,443,297.06
Mar	165,110,400,144.98		23,628,643,675.80		5,828,095,806.70	194,567,139,627.48
Apr					5,828,095,806.70	5,828,095,806.70
Apr	128,176,540,985.32		14,147,525,435.11	58,819,830,000.00	4,004,189,649.41	205,148,086,069.84
May	114,948,594,446.47		10,458,691,228.58		5,828,095,806.70	131,235,381,481.75
Jun	133,074,361,985.45		13,181,725,683.48		5,828,095,806.70	152,084,183,475.63
Jul	194,870,526,700.16	167,324,699,970.90	2,727,986,733.73		5,828,095,806.70	370,751,309,211.49
Aug	180,802,868,238.52		2,813,314,712.87		5,828,095,806.70	189,444,278,758.09
Sept	149,972,052,489.73		2,112,790,208.35		5,828,095,806.70	157,912,938,504.78
Oct	134,063,244,811.96		2,239,357,141.55		5,828,095,806.70	142,130,697,760.21
Nov	171,488,356,519.96		3,183,571,853.80		5,828,095,806.70	180,500,024,180.46
Dec	123,161,458,672.80		2,111,299,029.47		5,828,095,806.70	131,100,853,508.97
<b>Total</b>	<b>1,869,625,146,549.13</b>	<b>167,324,699,970.90</b>	<b>103,978,345,021.91</b>	<b>65,415,421,050.92</b>	<b>76,133,369,579.81</b>	<b>2,426,016,647,945.69</b>

**5.36.1 UNDER PERFORMANCE OF STATUTORY REVENUE ALLOCATIONS**

From available records for audit, the sum of ₦2,530,677,683,299.78 as detailed in Table 32 below was computed as Statutory Revenue Allocation for the year 2015 while the budget for the year was ₦2,867,539,000,000.00 thereby resulting in a negative variance of ₦336,861,316,700.22.

**TABLE 32**

	Notes	Actual 2015	Budget	Variance
		N		
Statutory Allocations: FAAC	1	2,426,016,647,945.69	2,695,010,000,000.00	
Value Added Tax Allocation	2	104,661,035,354.09	172,529,000,000.00	
Share of Excess Crude Oil Account	3	0	0	
<b>Total Statutory Allocation</b>		<b>2,530,677,683,299.78</b>	<b>2,867,539,000,000.00</b>	<b>336,861,316,700.22</b>

**5.36.2 4% COST OF COLLECTION – FEDERAL INLAND REVENUE SERVICE- ₦72,753,085,332.92.**

In the Financial Statements, no figure was given in respect of 4% cost of collection for Federal Inland Revenue Service as well as figures for expenditure in respect of the Service Personnel and Overhead costs because the Financial Report of the organization was not available for consolidation. Further examination of allocation from 2015 Federation Account and Value Added Tax Account by Federation Account Allocation Committee (FAAC) revealed that a total amount of ₦41,603,967,673.02 and ₦31,149,117,659.90 as detailed in Table 33 below were allocated to Federal Inland Revenue Service as 4% cost of collection from Federation Account and Value Added Tax respectively in 2015. This figure did not include other sources of 4% cost of collection enjoyed by FIRS, such as 4% on FCTA and Others.

This same situation occurred in 2010, 2011, 2012, 2013 and 2014 Financial Statements and no action had been taken to have complete transactions of the Federal Government Agencies' Revenue and Expenditure. This action has resulted in the understatement of the Financial Statement by ₦72,753,085,332.92. This resulted in non-completeness of transactions in the Financial Statements contrary to IPSAS full disclosure requirements.

**TABLE 33**

Month	Federation Account	Value Added Tax	Total
	N	N	N
January	2,186,168,172.08	2,938,632,226.90	5,124,800,398.98
February	2,690,040,878.17	2,557,418,378.23	5,247,459,256.40
March	2,307,042,870.87	2,330,263,525.43	4,637,306,396.30
April	1,899,362,389.35	2,847,891,267.05	4,747,253,656.40
May	2,501,898,617.42	3,006,413,301.73	5,508,311,919.15
June	2,402,754,816.56	2,272,848,086.58	4,675,602,903.14
July	6,123,110,216.68	2,599,685,856.83	8,722,796,073.51
August	6,421,001,787.08	2,997,804,313.06	9,418,806,100.14
September	3,712,525,007.49	2,487,057,899.81	6,199,582,907.30
October	2,685,723,479.30	2,255,960,511.69	4,941,683,990.99
November	6,650,418,396.33	2,407,893,419.66	9,058,311,815.99
December	2,023,921,041.69	2,447,248,872.93	4,471,169,914.62
<b>Total</b>	<b>41,603,967,673.02</b>	<b>31,149,117,659.90</b>	<b>72,753,085,332.92</b>

**5.36.3 PERSONAL TAXES- NIL (NOTE 4)**

It was observed that Note 4 of the Financial Statements had NIL revenue in respect of personal income taxes. This non-disclosure of personal income taxes received during the year contravenes section 162 (1) of the Constitution of the Federal Republic of Nigeria, 1999 which states that “The Federation shall maintain a special account to be called “The Federation Account into which shall be paid **all** revenues collected by the Government of the Federation, 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”.

It means that all Personal Income Taxes paid by 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 were not remitted to Consolidated Revenue Fund.

The Accountant-General of the Federation is required to:

- (i) Provide explanation on why the funding and corresponding expenditure of Federal Inland Revenue Service was not reported in the Financial Statements. The non-reporting of the receipts and expenditure of Federal Inland Revenue Service in the Financial Statements is very material and therefore calls for immediate action by the affected authorities. Also in the computation of 4% cost of collection, figures should be holistic to include other sources outside the share from Federation Accounts and Value Added Tax.
- (ii) Explain why 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” were not paid to Consolidated Revenue Fund Account.

**5.37 INVESTMENT INCOME (INCLUDING OPERATING SURPLUS)**  
**₦298,915,914,344.69 (NOTE 15)**

Examination of Note 15 and Analysis of Independent Revenue (Naira) provided by Accountant General revealed that the Analysis did not disclose the amount remitted as operating surplus by the Agencies listed in Table 34 below and other Parastatals with operating surplus.

**TABLE 34**

<b>S/N</b>	<b>Name of Parastatal</b>	<b>No Disclosure of Amount Paid Per Rev. &amp; Inv. Analysis (₦)</b>
i.	Nigerian National Petroleum Corporate	
ii.	Bureau of Public Enterprises	
iii.	National Agency for Science and Engineering Infrastructure.	
iv.	Nigerian Social Insurance Trust Fund	
v.	Corporate Affairs Commission	
vi.	National Airspace Management Agency	
vii.	Nigeria Unity Line	
viii.	Raw Material Research and Development Council	
ix.	Nigerian Civil Aviation Authority	
x.	National Sugar Development Council	
xi.	Nigerian Postal Service	
xii.	Federal Airport Authority of Nigeria	
xiii.	Nigeria Mining Corporation	
xiv.	Nigeria Re-Insurance	
xv.	Nigerdock Nigeria Plc.	
xvi.	Securities and Exchange Commission	
xvii.	National Insurance Corporation of Nigeria	
xviii.	Nigeria RE-Insurance Corporation	
xix.	Nigerian Telecommunication	
xx.	Nigerian Tourism Development	
xxi.	Nigerian Customs Service.	
xxii.	Federal Inland Revenue Service	
xxiii.	SON	
xxiv.	NDLEA	
xxv.	NIWA	
xxvi.	Urban Development Bank	
xxvii.	Nigerian Export & Import Bank (NEXIM)	
xxviii.	Federal Mortgage Bank	

Also the sum of ₦298,915,914,344.69 reported by Revenue and Investments Department, could not be confirmed to represent 80% of Operating Surplus as required by Sections 22(1) and (2) and 23 of the Fiscal Responsibility Act 2007, which states as follows:

“Notwithstanding the provisions of any written law governing the Corporation, each Corporation shall establish a General Reserve fund and shall allocate thereto at the end of each financial year, one-fifth of its operating surplus for the year”.

“The balance of the operating surplus shall be paid to the Consolidated Revenue Fund of the Federal Government, not later than one month following the statutory dead line for publishing each Corporation’s accounts”.

The non-disclosure of the amount paid by Federal Government Agencies with operating surpluses made it impossible to confirm compliance with Sections 22(1) & (2); and 23, of the Fiscal Responsibility Act 2007.

The Accountant-General of the Federation is required to:

- (i) Confirm that the sum of ₦298,915,914,344.69 paid by Agencies represents 80% Operating Surplus as required by Section 22(1) and (2) of the Law.
- (ii) Disclose the actual amount paid by all relevant Agencies as 80% operating surplus as required by FRA 2007.

**5.38 LIQUIDATION OF THE FEDERAL GOVERNMENT DEBT TO CBN**  
**₦231,000,000,000.00**

Examination of the CBN Bank statements and CRF Transcripts of 24<sup>th</sup> March, 2015, revealed that there was a credit of ₦231,000,000,000.00 termed “being Liquidation of the Federal Government Debt to CBN”. There was no disclosure of the nature of the debt that amounted to ₦231,000,000,000.00 and the purpose for which the debt was secured.

The amount of ₦231,000,000,000.00 captured as liquidation of debt to CBN could not be confirmed by this office because there were no relevant records to authenticate the transaction.

The AGF is required to explain how the liquidation of Federal Government debt to CBN became a credit in the CRF Bank statement and tender relevant documents relating to this transaction.

**5.39 NON-REPORTING OF FUNDING OF THE CRF IN THE SUM OF**  
**₦8,629,993,095.27 FROM 7% PORT LEVY SURCHARGE AS PART OF**  
**RECEIPTS INTO CRF IN THE STATEMENT OF CONSOLIDATED REVENUE**  
**FUND**

Examination of the Mandates, Transcripts of Accounts and CRF Bank Statements analyzed in Table 35 below revealed that:

- The sum of ₦8,629,993,095.27 which was the share of NPA and FAAN from 7% Port Levy Pool Account (or Import Duty Surcharge Account), was transferred into the CRF as receipts.
- The sum of ₦8,629,993,095.27 credited into the CRF from 7% Port Levy Pool Account was an indication of funding the CRF from this Account (IDSA), because there was no evidence of payments to neither NPA nor FAAN of their shares credited into the CRF. This implies that the sum of ₦8,629,993,095.27 was used to fund the CRF in 2015.
- Also, further examination showed that the individual amounts totaling ₦8,629,993,095.27 credited into the CRF were not disclosed in any of the Notes 1 to 17 to the Financial Statements.



**TABLE 35:****Table of Funding of the CRF From 7% Port Levy Surcharge**

S/N	Date In CRF Bank Statement	Mandate No/Date	Amount N	Account Credit CRF
i.	12/05/2015	FD/LP2015/51/1/65/DF06/5/15	4,243,904,188.27	0020054141107
ii.	06/11/2015	No FD/LP2015/51/1/227/DF3/ 1/15	3,221,974,487.27	0020054141107
iii.	08/06/2016	AA FD/LP2015/51/1/95/DF 28/05/2015	1,164,114,419.73	0020054141107
<b>Total</b>			<b>8,629,993,095.27</b>	

The sum of ~~N~~8,629,993,095.27 transferred from 7% Import Duty Surcharge Accounts into the CRF as receipts was omitted from the statement of receipts resulting in its understatement in the CRF and in the Financial statement.

The Accountant-General is required to provide:

- (i) An explanation for the non-reporting of the sum of ~~N~~8,629,993,095.27 as transferred from 7% Port Levy Accounts into CRF for the funding of 2015 budget.
- (ii) Evidence of the payments of the sum of ~~N~~8,629,993,095.27 to NPA and FAAN, which is their share of 7% Import Duty Surcharge Levy Account.

#### **5.40 FAILURE TO DEDUCT WITH HOLDING TAX OF ~~N~~378,879,674.99 FROM WEBB FONTAINE LTD IN THE PAYMENT FOR DESTINATION INSPECTION SERVICES FEES OF N3,788,796,749.91**

Examination of the mandates for payments of service fees in respect of five (5) companies on a sample basis revealed that four of the companies had withholding tax deducted at source before payments, with the exception of Webb Fountain Ltd. The sum of ~~N~~3,788,796,749.91 was paid to Webb Fountain Ltd vide mandate no. FD/ED/LS/0177/11/6941/DF of 3<sup>rd</sup> March, 2015, without deduction of Withholding Tax. See Table 36 below.

**TABLE 36**

Mandate Revenue & Date	Name Of Company	Source Of Payment NESS (N)	Source Of Payments 1% CISS (N)	Remark
FD/LS/0199/329/DF 5/2/15	Global Scan Systems Technology Ltd <b>FIRS (WHT)</b>	591,807,677.19 <b>65,756,408.57</b>	----- -----	WHT Deducted at Source before Payments
FD/LS/0198/128/DF 25/2/2015	Robinson Int. Ltd <b>FIRS (WHT)</b>	170,984,744.08 <b>18,988,304.97</b>	----- -----	WHT Deducted at Source before Payments
FD/LS/0213/11/188/DF 25/2/2015	Trobell International Ltd <b>FIRS (WHT)</b>	171,888,329.49 <b>19,098,703.28</b>	----- -----	WHT Deducted at Source before Payments
FD/LS/0206/11/175/DF of 5/3/2015	Arlington Security Ltd <b>FIRS (WHT)</b>	85,734,688.82 9,526,076.53	----- -----	WHT Deducted at Source before Payments
FD/LS/0177/11/694/DF of 2/3/2015	Webb Fountain Ltd		3,788,796,749.95	No WHT of <del>N</del> 378,879,674.99 was deducted

This action led to the loss of tax revenue of ~~N~~378,879,674.99 and possibly more from companies not covered by the sampled test.

The Accountant-General of the Federation is requested to:

- (i) Explain the failure to deduct at source the sum of N378,879,674.99 as WHT from Webb Fountain Ltd from the sum of ~~N~~3,788,796,749.95.
- (ii) Do a review of all the companies that were paid from the out-flow of 1% CISS Account which amounted to ~~N~~39,557,671,843.97 stated in Appendix to Note 41 to confirm payments of WHT.
- (iii) Ensure that any of the companies which failed to pay the WHT should pay the amount due with interest.
- (iv) Forward evidence of compliance with the above for audit verification.

#### **5.41 PERSONNEL COST: ~~N~~2,050,080,350,036.02 NOTE 19**

During the examination of Note 19, the following observations were made:

##### **5.41.1 EXTRA BUDGETARY EXPENDITURE IN PERSONNEL COST**

The 2015 Personnel Cost Budget of some Ministries, Departments and Agencies (MDAs) when compared with the actual Personnel Cost as disclosed in Note 19 of the Financial Statements revealed extra-budgetary expenditure in the sum of ~~N~~5,202,553,074.11 as detailed in Appendix 7.

##### **5.41.2 BUDGETARY PROVISION FOR PERSONNEL COST WITHOUT EVIDENCE OF ACTUAL PERSONNEL PAYMENTS**

It was observed that the MDAs Listed in Appendix 8 had no actual personnel cost for 2015 financial year but had budget for the year totaling ~~N~~54,591,261,841.00. This scenario is doubtful.

##### **5.41.3 LACK OF BUDGETARY PROVISION/ ACTUAL PERSONNEL COSTS**

The MDAs listed on Table 37 below had NIL figures for both actual and budgeted personnel cost for 2015. This is doubtful.

**TABLE 37**

Code	Description	ACTUAL YEAR 2015	BUDGET YEAR 2015	VARIANCE FOR 2015
011100200200	OFFICE OF THE SPECIAL ADVISER TO THE PRESIDENT ON NIGER DELTA	0	0	0
011100300100	NATIONAL BOUNDARY COMMISSION	0	0	0
011100400100	BORDER COMMUNITIES DEVELOPMENT AGENCY	0	0	0
012301800100	NIGERIA TELECOMMUNICATION	0	0	0.00
012500500100	FEDERAL TRAINING CENTRES	0	0	0.00
012500700100	ESTABLISHMENT AND PENSIONS OFFICE	0	0	0.00
015600200100	NATIONAL INFORMATION TECHNOLOGY DEVELOPMENT AGENCY	0	0	0.00
022000400100	NATIONAL INSURANCE COMMISSION	0	0	0.00
022200700100	FINANCIAL REPORTING COUNCIL OF NIGERIA	0	0	0.00
022201100100	FEDERAL PRODUCE INSPECTION			0.00
023100200100	POWER HOLDING COMPANY OF NIGERIA	0	0	0.00
	<b>ECONOMIC TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
052100200100	NATIONAL HEALTH INSURANCE SCHEME	0	0	0.00
052102704500	ONCHO IBADAN	0	0	0.00
	<b>SOCIAL SECTOR TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

The Accountant-General of the Federation is requested to:

- (i) Furnish relevant financial authorities covering the Excess expenditure of N5,202,553,074.11.
- (ii) Provide explanation why MDAs listed above had neither actual expenditure nor budgetary provision for Personnel Cost for 2015.

#### **5.42 EXTRA BUDGETARY ALLOCATION IN OVERHEAD EXPENDITURE (NOTE 21)**

The 2015 Overhead Cost Budget of some Ministries, Departments and Agencies (MDAs) when compared with the actual Overhead Cost as disclosed in Note 21 of the Financial Statements revealed extra-budgetary spending amounting to ~~N~~54,748,920,891.77 as detailed in Appendix 9.

##### **5.42.1 NO RECORD OF ACTUAL OVERHEAD COSTS (NOTE 21)**

It was observed that the under listed MDAs in table 38 had no actual Overhead cost for 2015 financial year but with budgeted amounts totaling ~~N~~100,754,217.00. This is doubtful.

**Table 38**

Code	Description	BUDGET YEAR 2015	ACTUAL YEAR 2015	VARIANCE FOR 2015
012400500100	CIVIL DEFENCE, IMMIGRATION AND PRISON SERVICE BOARD (CIPB)	22,630,647.00	0	22,630,647.00
015600300100	NIGERIA COMMUNICATION SATELLITE	78,123,570.00	0	78,123,570.00
	<b>TOTAL</b>	<b>100,754,217.00</b>	<b>0.00</b>	<b>100,754,217.00</b>

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

- (i) Provide relevant Financial Authorities covering the extra budgetary expenditure of ~~N~~54,748,920,891.77.
- (ii) Confirm that MDAs listed above had no actual overhead expenditure for 2015.
- (iii) Carry out proper reconciliation of the likely abnormality highlighted above

#### **5.43 OMISSION OF STATUTORY CONSOLIDATED PENSION RELEASES OF ~~N~~222,545,089,855.92 IN CRF CHARGES - NOTE 22**

During examination of the details of the Statutory Consolidated Pension Releases of ~~N~~222,545,089,855.92, made available by Accountant General, it was observed that this amount was omitted in the CRF charges as the figure was not captured in Note 22.

This implies that the Financial Statement had been understated to the tune of ~~N~~222,545,089,855.92.

The Accountant General of the Federation is required to provide evidence to the effect that the sum of ~~N~~222,545,089,855.92 was reported.

**5.44 WRONG PAYMENTS FOR CONTRIBUTORY PENSION SCHEME (CPS) – EMPLOYER (FGN) AND EMPLOYEES OF MILITARY PENSION ₦77,978,355,223.23 OUT OF CONSOLIDATED REVENUE FUND (CRF) ACCOUNTS**

Examination of accounting records provided by the Accountant General relating to pension fund contribution by the employer (FGN) and employees was ₦77,978,355,223.23 and ₦77,978,355,223.23 respectively covering both military and civilian employees. Further examination of the sum of ₦77,978,355,223.23 revealed that:

- (i) There was no breakdown of the amount due to the military and that of the civilian employees.
- (ii) The military personnel's component included in the sum of ₦77,978,355,223.23 but not disclosed by the Office of Accountant-General of the Federation should neither have been paid nor funded, since the military had withdrawn from the contributory pension scheme.
- (iii) The Military Pension Board was funded from CRF Charges for the payment of the military personnel retirement benefits under the old pension scheme in the sum of ₦84,413,213,134.50 plus ₦9,000,000,000.00 from Service Wide Vote(SWV), totaling ₦93,413,213,134.50 in 2015 Financial Year.

In view of these observations, there was no need for funding and paying for employer and employee contributions for the military since they are no more a part of the Contributory Pension Scheme and are regularly funded under the old Pension Scheme.

This observation has been a subject of the Auditor General's previous years' reports without any change and no explanation given.

There were similar cases in previous years' reports where the Pension Fund Administrators on the advice/instruction of PENCOS, ought to have returned contributions of the Military and other Security Personnel into the CRF Account but there was no evidence of any such refund from 2012 to 2014 financial years. For example, there is no evidence of the refund of the sum of ₦105,391,261,598.68 as detailed in Table 47 below, earlier presented in the 2014 report.

There was also no evidence of appropriation for this expenditure in the 2012 to 2015 Appropriation Acts, detailed in table 39 below:

**TABLE 39**

Year	Pension Contribution(FGN) (Employer) Military	Pension Contribution (Employees) Military	Total
	N	N	N
2012	17,926,621,167.00	17,926,621,167.00	35,853,242,334.00
2013	17,217,147,955.05	17,217,147,955.05	34,434,295,910.10
2014	17,551,861,677.29	17,551,861,677.29	35,103,723,354.58
<b>Total</b>	<b>52,695,630,799.34</b>	<b>52,695,630,799.34</b>	<b>105,391,261,598.68</b>

From the above it is clear that:

- The amount paid since 2012 to 2015, in respect of military employer (FGN) and employees' contributory pension cannot be justified because the military personnel had exited from the contributory pension scheme since 2012.
- The amounts paid from 2012 to 2015 amounted to extra budgetary expenditure, because there was no appropriation for this expenditure in the Appropriation Acts of 2012 to 2015 financial years.

The Accountant-General of the Federation is required to:

- (i) Disclose the amount in respect of Military Personnel portion included in the sum of ₦77,978,355,223.23.
- (ii) Explain the rationale behind the payment of the military portion of the Contributory Pension included in the sum of ₦77,978,355,223.23 for Military employer (FGN) and employees of the Military Personnel, despite the exit of the Military Personnel from the Contributory Pension Scheme.
- (iii) Stop further funding of Military Personnel under the Contributory Pension Scheme (CPS).
- (iv) Provide evidence of appropriation of expenditure of Military Personnel for Contributory Pension Scheme in 2012 to 2015 Appropriation Acts.
- (iv) Provide evidence of refund to CRF the sum of ₦105,391,261,598.68 wrongly paid from 2012 to 2014 and the 2015 undisclosed amount in respect of Military Personnel.

#### **5.45 SERVICE WIDE VOTES (NOTE 22)**

The sum of ₦1,389,749,609,499.13 was also Appropriated for Service Wide Vote with actual expenditure of ₦301,272,874,977.13 as captured in Note 22.

However, the sum of ₦301,272,874,977.13 had no evidence of releases from Funds Department of Office of the Accountant-General of the Federation despite official request to confirm the authenticity of this figure and the breakdown of the amount against Service Wide Vote Appropriation and the name of the beneficiaries.

In his response, the Accountant general stated that the actual and budget figures for service wide votes is ₦301,024,707,056.76 implying that there was no variance.

However, note 21 and 22 had the following figures for Actual and Budget respectively.

**Table 40**

<b>Note</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance</b>
Note 21	194,001,807,982.44	194,153,693,786.00	151,885,803.56
Note 22	301,272,874,977.13	1,389,749,609,499.13	1,088,476,734,522.00

Therefore, the Accountant General has been requested to give reasons for the provision of a whopping sum of ₦1,389,749,609,499.13 as budget for service wide vote/capital supplementation. He is also expected to provide details of the actual service wide vote expenditure of ₦301,272,874,977.13 and reconcile the above figures.

#### **5.46 SUBSIDY GENERAL**

Audit examination of Schedule of Overhead Charges (Note 21) revealed that the underlisted expenditures in table 41 below totaling ₦62,853,337.56 was described as Subsidy General:

**Table 41**

	Actual for 2015	Budget	Variance
Subsidy to government owned companies	<del>₦</del> 80,000.00	80,000.00	0
Meal subsidy to government schools	<del>₦</del> 59,154,800.38	6,036,925,056.38	5,977,770,256.00
Subsidy to private companies	N3,618,537.18	3,618,537.18	0
Subsidy to private companies (Budget)	0.00	54,801,033.29	54,801,033.29
<b>Total</b>	<b>₦62,853,337.56</b>	<b>6,095,424,626.85</b>	<b>6,032,571,289.29</b>

However the list of the Schools as well as the Private companies where such subsidies were expended was not provided.

The authenticity and completeness of the figures in the financial statements for both actual and budgeted figures is doubtful.

The Accountant-General has been requested to provide the list of schools and companies that benefitted from the subsidy of ₦62,853,337.56.

#### **5.47 REPAYMENTS OF EXTERNAL LOANS- ₦74,679,041,429.59-NOTE 36**

Audit examination of records relating to repayments of external loans revealed the following:

- (i) The deductions by FAAC from 2015 FGN shares of Revenue Allocations, in respect of External Debt Servicing was ~~₦~~67,705,546,712.47, as shown in table 42 below, whereas, Note 36 reported ₦74,679,041,429.59 and Schedule of Total External Loans of the FGN reported ₦74,694,520,000.00 (being total loan repayment of ₦20,543,160,000.00 (US\$104,280,000.00) plus exchange loss difference of ₦54,151,360,000.00 (US\$274,880,000.00). These figures were obtained from the Appendix to Note 51

**TABLE 42**

Month	External Debt Deduction
	<b>N</b>
Jan	3,959,549,437.96
Feb	3,959,549,437.96
Mar	6,686,112,077.61
April	6,686,112,077.61
May	6,686,112,077.61
June	6,686,112,077.61
July	6,686,112,077.61
Aug	5,271,177,489.70
Sep	5,271,177,489.70
Oct	5,271,177,489.70
Nov	5,271,177,489.70
Dec	5,271,177,489.70
<b>Total</b>	<b>67,705,546,712.47</b>

- (ii) The Net figure of ₦74,679,041,429.59 reported in Note 36 as repayment of external loan servicing is not the true position when compared with the amount of loan repayment of ₦65,218,820,000.00 (US\$331,060,000.00) reported in page 31 of 2015 Debt Management Office (DMO) Annual Report. Also was the fact that the sum of ₦74,694,520,000.00 was the result of addition of the total loan repayment of ₦20,543,160,000.00 (US\$104,280,000.00) plus exchange loss difference of ₦54,151,360,000.00 (US\$274,880,000.00).
- (iii) It was confirmed that DMO paid the sum of ₦65,218,820,000.00 (US\$331,060,000.00) for servicing of external loans, compared with the FAAC direct deductions of ₦67,705,546,712.47. This brought about a difference of ₦2,486,726,712.47.
- (iv) The gross figure of actual expenditure in respect of Repayment of External Loans amounted to ₦77,698,814,451.24 as detailed in table 43 below:

**TABLE 43**

Code	Description	Actual Year 2015
		<b>N</b>
02101	Main Envelop - Budgetary Allocation	57,172,000.00
09102	African Development Fund	5,005,770,000.00
09108	European Investment Bank	2,661,470,000.00
09111	International Development Association (IDA)	64,249,580,000.00
09113	International Fund For Agricultural Development	1,105,170,000.00
09127	Islamic Development Bank (IDB)	679,650,000.00
09227	Exim Bank of China (NIGCOMSAT)	3,938,030,000.00
10101	Retained Internally Generated Revenue	1,972,451.24
	<b>Total</b>	<b>77,698,814,451.24</b>

- (i) It was observed that there was a negative actual expenditure in respect of Repayment of External Loans amounting to N3,019,773,021.65 as detailed in Table 44 below instead of Nil or positive figure which indicates that there was an overpayment.

**TABLE 44**

Code	Description	Actual Year 2015 N
09000	Expenditure From Loans	74,623,021.65
09103	Arab Bank For Economic Development(BADEA)	106,380,000.00
09228	French Development Agency (AFD)	2,758,000,000.00
09235	JICA	80,770,000.00
	<b>Total</b>	<b>3,019,773,021.65</b>

- (ii) In the course of the audit it was observed that the Budget figure for debt servicing in 2015 was ₦59,010,000,000.00 as per the 2015 Appropriation Act. This figure is lower than the FAAC figure of ₦67,705,546,712.47 and DMO figure of ₦65,218,820,000.00 (US\$331,060,000.00) both figures indicating extra budgetary spending.

In the light of the contradictory figures of ₦74,679,041,429.59 reported in Note 36, the Appropriation Act figure of ₦59,010,000,000.00, the FAAC figure of ₦67,705,546,712.47 and DMO figure of ₦65,218,820,000.00 (US\$331,060,000.00) the authenticity of the sum of the figure of ₦74,679,041,429.59 reported in Note 36 of the Financial statement is doubtful.

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

- (i) The difference of ₦2,486,726,712.47 between the external debt repayment of the sum of ₦65,218,820,000.00 (US\$331,060,000.00) by DMO and the FAAC direct deductions of ₦67,705,546,712.47 for external Debt Servicing.
- (ii) Substantiate the validity of the figure of ₦74,679,041,429.59 reported in Note 36 of the Financial statement.
- (iii) The extra budgetary payment of ₦8,695,546,712.47 between FAAC direct deductions of ₦67,705,546,712.47 for external Debt Servicing and the figure of ₦59,010,000,000.00 as per the 2015 Appropriation Act.

#### **5.48 REPAYMENT OF FGN BONDS – ₦831,222,902,000.00 Note 37**

Audit examination of the CRF Bank Statements and Transcript for 2015, revealed that the figure for repayment of FGN Bonds, Interest on FGN Bonds, Debit Interest and Sinking Fund as highlighted in the table 45 below was ₦669,333,269,898.53 and not ₦831,222,902,000.00 stated in Note 37 of the Financial Statement.



**TABLE 45**

Month	Bond Paid	Interest On FGB	Debit Interest	Sinking Fund	Total
	N	N	N	N	N
Jan	9,160,474.38	96,643,652,773.24	1,849,340,104.07	559,709,829.00	99,061,863,180.69
Feb	-	41,372,280,921.68	2,386,021,947.92	487,812,005.00	44,246,114,874.60
Mar	-	42,964,964,093.25	2,088,593,329.30	426,218,159.00	45,479,775,581.55
Apr	-	71,062,400,867.32	534,248,661.13	373,204,881.00	71,969,854,409.45
May	-	26,428,175,690.91	1,485,561,083.54	327,393,324.00	28,241,130,098.45
Jun	6,791,715.04	46,609,814,229.01	1,174,409,906.03	287,667,649.00	48,078,683,499.08
Jul	-	102,363,630,801.07	1,381,167,516.63	253,115,664.00	103,997,913,981.70
Aug	-	65,631,380,942.11	1,034,460,471.43	222,984,911.00	66,888,826,324.54
Sep	-	66,734,135,825.70	1,167,022,487.24	196,649,702.00	68,097,808,014.94
Oct	-	47,805,855,970.61	493,480,050.06	180,446,143.00	48,479,782,163.67
Nov	121,428,402.93	121,428,402.93	1,024,782,595.34	-	1,267,639,401.20
Dec	-	32,647,821,676.45	3,118,499,858.21	7,757,556,834.00	43,523,878,368.66
<b>Total</b>	<b>137,380,592.35</b>	<b>640,385,542,194.28</b>	<b>17,737,588,010.90</b>	<b>11,072,759,101.00</b>	<b>669,333,269,898.53</b>

The Accountant-General of the Federation has been requested to reconcile the difference between the audit figure ~~₦~~669,333,269,898.53 and the figure of ~~₦~~831,222,902,000.00 reported in Note 37.

#### **5.49 REPAYMENT OF INTERNAL LOANS: NTBs ~~₦~~42,656,715,000.00 (NOTE 38)**

It was reported in Note 38 that there was repayment of ~~₦~~42,656,715,000.00 in Internal Loans of NTBs during the year 2015, whereas examination of the CRF Bank Statements and CRF Transcripts, showed that a total of ~~₦~~3,840,289,974,239.32 (audit figure) was the amount repaid in the year in respect of NTBs. (See details are in table 46 below).

**TABLE 46**

Month	NTB Paid
	N
Jan	384,189,660,000.00
Feb	334,833,439,000.00
Mar	532,418,006,239.32
Apr	353,093,490,000.00
May	261,555,226,000.00
Jun	372,679,877,000.00
Jul	178,366,047,000.00
Aug	257,614,376,000.00
Sep	305,350,603,000.00
Oct	265,251,803,000.00
Nov	242,902,736,000.00
Dec	352,034,711,000.00
<b>Total</b>	<b>3,840,289,974,239.32</b>

In view of the above, the sum of ~~₦~~42,656,715,000.00 repayment figure on NTB shown in Note 38 of the Financial Statements is misleading.

The Accountant-General has been requested to reconcile the sum of ~~₦~~42,656,715,000.00 repayment figure of NTB shown in Note 38 of the Financial Statements with the audit figure of ~~₦~~3,840,289,974,239.32 and the correct figure captured in the Financial Statement.

## **STATEMENT OF CAPITAL DEVELOPMENT FUND- STATEMENT NO. 4**

### **PRIOR YEAR ADJUSTMENT**

#### **5.50 INTANGIBLE ASSETS (PYA)- ~~₦1,156,923,523,000.00~~. NOTE 56:**

The details of the prior year adjustments of Intangible Assets of ~~₦1,156,923,523,000.00~~ was not provided neither as a schedule nor a note to the Financial Statements stating the transactions in respect of which these adjustments were made as required by International Public Sector Accounting Standard (IPSAS) No 3 on Accounting Policies, Changes in Accounting Policies and Errors.

Also, in the Financial Statements, notes to the financial statements and underlying accounting records, we observed that there was no Note 56 as mentioned in Statement No 4.

The Accountant-General is required to provide:

- (i) In line with the provision of IPSAS No 3 relating to prior year adjustments, reasonable disclosure of the nature and amounts, an explanation as well as the description of the circumstances of the prior year adjustments.
- (ii) Note 56 of the Financial Statements which was omitted.

#### **5.51 GENERAL RESERVE (PRIOR YEAR ADJUSTMENT) – ~~₦856,613,427,425.39~~ (PYA) NOTE 30**

It was observed that a whopping sum of ~~₦856,613,427,425.39~~ was reported as General Reserve (PYA), whereas under Treasury Single Account (TSA) and IPSAS (cash basis) there is no such provision. Also, this is a violation of the provision of Circular Ref. No: TRY/A7 & B7/2015,OAGF/CAD/026/V.111240 dated 5<sup>th</sup> October, 2015 signed by the Accountant-General of the Federation which stated in part that “Following the expiration of the September, 15<sup>th</sup> 2015 deadline for all MDAs to comply with the Presidential directive on the establishment and operation of Treasury Single Account/e-collection scheme, it is expected that all accounts maintained and operated in the DMBs would have been closed and balances transferred to the Central Bank of Nigeria (CBN)” and that “For the avoidance of doubt, all MDAs are to note that no account of any Federal Government MDA is exempted from the TSA/e-collection policy and any contravention of the Presidential directive will attract strict sanctions”.

The referenced Note 30 was also not available to provide the needed details of the Reserve.

Providing a huge sum of ~~₦856,613,427,425.39~~ as General Reserve without proper management could aid irregularities and breed unwholesome practices.

The Accountant-General is required to provide documentary evidence of items that made up the sum of ~~₦856,613,427,425.39~~ as General Reserve.

## REVENUE

### **5.52 TRANSFER FROM CONSOLIDATED REVENUE FUND**

#### **₦138,695,627,693.46-NOTE 57**

In the course of examination of Notes 23 to 27 on a random basis, it was observed that figures of similar nature were not in agreement with those reported in Note 57. Below is table 47 showing few items to substantiate this observation.

There were cases where transfer from CRF was nil whereas huge sums were recorded as capital expenditure. Secondly there were also disparity between amount transferred and capital expenditure incurred. This office was not provided with details or necessary explanation to authenticate the figures.

**Table 47**

#### **Sampled Discrepancies in Note 57** **As Compared with Notes 23 to 27**

S/N	Description	Note	Actual(Note 23-27)	Transfers from	Difference
			₦	CRF(note 57)	₦
i.	Public Complaints Commission	23	191,030,350.52	0	191,030,350.52
ii.	State House Headquarters	23	1,936,403,311.74	2,083,134,479.63	-146,731,167.89
iii.	Federal Ministry of Foreign Affairs & Intergovernmental Affairs (Hqtrs)	23	242,052,421.42	5,876,088,981.19	-5,634,036,559.77
iv.	Federal Ministry of Defence Main MOD	23	2,956,346,976.60	17,644,304,792.91	-14,687,957,816.31
v.	Police Formations & Command	23	8,381,492,385.98	8,900,000,000.00	-518,507,614.02
vi.	Secretary to the Government of the Federation-Hqtrs	23	426,550,323.70	5,240,522,147.31	-4,813,971,823.61
vii.	Office of the Head of Civil Service of the Federation-Hqtrs	23	349,744,865.79	314,860,294.08	34,884,571.71
viii.	Federal Ministry of Finance Hqtrs	24	295,249,473.15	538,287,286.22	-243,037,813.07
ix.	Office of the Accountant-General of the Federation	24	168,592,500.00	0	168,592,500.00
x.	Federal Ministry of Agriculture	24	2,915,742,654.02	4,343,375,239.43	-1,427,632,585.41
xi.	Federal Ministry of Works	24	17,908,668,516.05	19,012,795,588.07	-1,104,127,072.02
xii.	Federal Ministry of Justice-Hqtrs	25	139,380,136.00	449,915,161.74	-310,535,025.74
xiii.	Federal Ministry of Niger Delta-Hqtrs	26	4,032,772,321.71	4,034,190,765.08	-1,418,443.37
xiv.	Federal Ministry of Youth & Development-Hqtrs	27	321,790,841.49	716,036,476.71	-394,245,635.22
xv.	Federal Ministry of Education-Hqtrs	27	1,105,544,168.61	8,951,246,575.66	-7,845,702,407.05
xvi.	Universal Basic Education Commission(UBEC)	27	105,718,282,611.11	4,073,803,080.80	101,644,479,530.31

Xvii	Presidency-National Sports Commission-Hqtrs	27	404,125,587.73	749,852,282.71	-345,726,694.98
Xviii	National Population Commission	27	1,382,896,068.67	1,866,225,049.79	-483,328,981.12
	<b>Total</b>		<b>148,876,665,514.29</b>	<b>84,794,638,201.33</b>	<b>64,082,027,312.96</b>

In view of the observations in the above table, the Accountant General is required to provide necessary explanation to resolve the disparity in the figures.

**5.53 PROCEEDS FROM AIDS AND GRANTS- ₦21,269,429,407.32 (NOTE 31)**

During the examination of Note 31 in respect of Aids and Grants in the Financial Statements, it was observed that:

- (i) The sum of ₦21,269,429,407.32 was indicated as the total inflows from Aids and Grants for the year 2015. From the review, it was noted that these inflows were to twenty-four (24) agencies spread across three (3) sectors of the economy.
- (ii) However, the proceeds from Aids and Grants did not include those for notable MDAs which ordinarily by virtue of their mandates and activities receive and/or benefit from Aids and Grants. For example, MDAs such as Health, NACA, National Primary Health Care Development Agency(NPHCDA), Ministry of Agriculture, National Planning Commission, EFCC, Water Resources, Ministry of Education and DMO to mention a few were conspicuously missing.

The omission of such MDAs is an indication that the total figure reported in Note 31 might be incomplete and grossly understated.

The Accountant-General is required to:

- (i) Review and reconcile the disparities in information presented in Note 31 and amend as appropriate so as to give a true and fair view of the Aids and Grants received and especially by taking cognizance of the omission of key agencies mentioned in the report.
- (ii) Make available the source(s) of Aids & Grants listed in note 31.

**5.54 PROCEEDS FROM EXTERNAL LOANS – ₦ 273,014,420,000.00 (NOTE 32)**

The schedule of external loans of ₦273,014,420,000.00 failed to give the breakdown of the figure and projects for which the loans were taken. As a result it was not possible for audit to evaluate the effective and judicious utilization of these loans.

The source, from which the sum of ₦273,014,420,000.00 was drawn as additional loans during the year was not disclosed neither was the target projects the loans were meant for, disclosed.

This made it impossible for audit to monitor and follow-up on the execution of the projects.

The Accountant-General is required to provide details as to the amounts, the names of the projects and the locations for which the amount of ₦273,014,420,000.00 was drawn.

**5.55 PROCEEDS FROM DOMESTIC LOANS: FGN BONDS–  
₦1,550,862,000,000.00 (NOTE 33)**

The sum of ₦1,550,862,000,000.00 in Note 33 was reported as receipts from FGN Bonds during the year. Further examination of the CRF Transcript of Accounts revealed a total amount of ₦345,742,582,807.90 as detailed in Table 48 below thereby resulting in a difference of ₦1,205,119,417,192.10. Also, there was no schedule of monthly receipts of this amount in Note 33 that would have facilitated good audit trail.

**TABLE 48**

**Proceeds From FGN Bonds Credited Into CRF Accounts**

Month	Proceeds
	₦
January	171,089,235,578.48
February	40,000,000,000.00
March	12,422,962,239.32
April	2,230,384,990.10
May	120,000,000,000.00
June	0
July	0
August	0
September	0
October	0
November	0
December	0
<b>Total</b>	<b>345,742,582,807.90</b>

In view of the analysis in the above table, it is glaring that the sum of ₦1,550,862,000,000.00 in Note 33 could be misleading.

The Accountant General is requested to reconcile the sum of ₦1,550,862,000,000.00 with the audit figure of ₦345,742,582,807.90 and make necessary adjustment to reflect the correct figure in the Financial Statements.

**5.56 PROCEEDS FROM DOMESTIC LOAN: NTB – ₦ 0.00 (NOTE 34)**

It was reported in Note 34 that the total amount of Federal Government Treasury Bills (NTBs) receipts was ₦00.00. Also, the schedule for the monthly proceeds of NTBs was nil. The amount reported in Note 34 could not be correct because audit examination of the CRF Transcripts revealed that an amount of ₦3,502,011,778,438.18 was credited into CRF Account as analysed in Table 49 below.

There has been regular occurrence of this observation in the previous years' reports where the proceeds of NTBs were reported as ₦00.00 without making necessary adjustments, despite audit observations.

**TABLE 49:****Proceeds from NTB Credited Into CRF Accounts**

Month	NTB Proceeds
	<b>₦</b>
January	344,263,286,016.78
February	300,341,297,876.20
March	455,715,419,367.01
April	317,026,421,854.46
May	238,705,362,956.55
June	344,712,895,578.03
July	166,116,565,307.19
August	236,027,814,587.28
September	285,041,254,034.85
October	244,767,293,110.42
November	230,269,692,859.71
December	339,024,474,889.70
<b>Total</b>	<b>3,502,011,778,438.18</b>

In view of the analysis in the above table, it is obvious that the nil figure reported does not reflect the level of activities of the Federal government with respect to Treasury Bills.

The Accountant-General is required to explain the basis of not reflecting the sum of ₦3,502,011,778,438.18 Treasury Bills issued during the year in the transactions of the Federal government.

**5.57 LOANS FROM 3% FGN DEVELOPMENT OF NATURAL RESOURCES FUND**

It was noted that no amount was indicated in respect of loans received from the 3% FGN Development of Natural Resources Fund. However, from the audit of the Consolidated Revenue Fund Account (CRF), Transcripts of Accounts and Mandates, it was revealed that the sum of ₦7,075,250,000.00 was loaned from the 3% FGN Development of Natural Resources Fund. (See details in Table 50 below).

**TABLE 50****Loans From 3% Development of Natural Resources**

Date in CRF	Mandate	Amount ₦	Source of loan
6/3/2015	FD/FA/124/VOL.XIV/345/DF06/03/2015	5,500,000,000.00	3% FGN Development Of Natural Resources
28/5/15	FD/FA/124/VOL.XV/147/DF 28/05/2015	1,575,250,000.00	3% FGN Development Of Natural Resources
	<b>Total</b>	<b>7,075,250,000.00</b>	

It is worthy of note that the information in the above table was based on a sample test from the sum of ₦63,215,594,059.81 which was the total outflow from the 3% FGN Development of Natural Resources Fund. This is an indication that other loans could have been granted from the fund far above the ₦7,075,250,000.00.

In view of the above observation, the nil figure reported in the Financial Statement is misleading.

The Accountant-General is required to provide explanation for the non-reporting of the sum of ₦7,075,250,000.00 loaned from the 3% FGN Development of Natural Resources Fund and other amounts not disclosed to audit and PAC.

The evidence of other loans borrowed from this source should also be provided considering the outflow of ₦63,215,594,059.81 from the fund in 2015.

## **CAPITAL EXPENDITURE**

### **5.58 DISPARITIES BETWEEN THE APPROPRIATION FIGURES AND THE BUDGET FIGURES INDICATED IN THE SCHEDULE OF CAPITAL EXPENDITURE (NOTES 23 -27)**

A comprehensive review of the Schedules of Capital Expenditure in Notes 23 – 27 to the Financial Statements for the various sectors, revealed that the budget figure of some Ministries, Departments and Agencies (MDAs) were different from the actual amount appropriated to them, as indicated in the Appropriation Act, 2015, (See Table 51 below).

**TABLE 51**

Note	MDA	As Per Appropriation Act, 2015 N	As Per	Difference N
			Financial Statement Notes N	
23	National Boundary Commission	35,470,049.00	0	35,470,049.00
23	Border Communities Development Agency	557,633,911.00	0	557,633,911.00
23	Federal Ministry of Foreign & Intergovernmental Affairs, HQTRS	3,510,000,000.00	3,360,000,000.00	150,000,000.00
24	Federal Ministry of Finance HQTR	5,405,000,000.00	10,245,000,000.00	-4,840,000,000.00
24	Debt Management Office (DMO)	97,000,000.00	194,000,000.00	-97,000,000.00
24	Service Wide Vote	264,992,000,000.00	433,234,367,182.51	-168,242,367,182.51
24	Nigerian Export Processing Zones	10,000,000.00	20,000,000.00	-10,000,000.00
24	Special Intervention MDG 1	15,378,044,922.00	5,378,044,922.00	10,000,000,000.00
24	Special Intervention MDG 2	15,018,074,449.00	4,218,074,449.00	10,800,000,000.00
24	Capital Development of Nat. Inst. for Legislative Studies	6,000,000,000.00	2,000,000,000.00	4,000,000,000.00
24	IPPIS CAPITAL	0	10,000,000,000.00	-10,000,000,000.00
24	Governance & Institutional Reforms	0	20,000,000,000.00	-20,000,000,000.00
24	Reform Communications	0	7,005,000,000.00	-7,005,000,000.00
25	National Human Rights Commission	316,000,000.00	615,904,640.00	-299,904,640.00
26	Ministry of Niger Delta	8,300,000,000.00	9,240,133,380.56	-940,133,380.56
27	Federal Medical Center Nasarawa State	212,254,198.00	221,967,396.00	-9,713,198.00
27	Federal Ministry of Environment	1,194,902,376	1,231,636,662.27	-36,734,286.27
27	National Park HQTR	10,000,000.00	0	10,000,000.00
27	Oyo National Park	5,000,000.00	2,500,000.00	2,500,000.00
27	Gasshaka Gomti National Park	10,000,000.00	4,568,966.25	5,431,033.75
27	Okumo National Park	5,000,000.00	750,000.00	4,250,000.00
27	Forestry Research Institute of Ibadan	299,000,000.00	160,000,000.00	139,000,000.00
27	National Environmental Standard Regulations Enforcement Agency.	50,000,000.00	93,302,525.56	-43,302,525.56
	<b>Total</b>	<b>321,405,379,905.00</b>	<b>507,225,250,124.15</b>	<b>-185,803,870,219.15</b>

The implication of this was that the total budgeted capital expenditure figure stated in the Statement of Capital Development Fund and other corresponding statements where these amounts appeared were wrong, thereby making any meaningful variance analysis difficult.

The Accountant-General is required to provide explanation for the disparities noted above, confirm and amend the figures allocated to each MDA in line with the Appropriation Act, 2015.

**5.59 DISPARITY BETWEEN AMOUNTS IN THE SCHEDULES OF CAPITAL EXPENDITURES AND THE ENTRIES IN THE MDAs TRANSCRIPTS**

From the review and reconciliation of the Schedules of Capital expenditures for the various sectors in Note 23 and from the audit sampled test, it was observed that the under listed MDAs in table 52 below had total Capital Expenditure of ₦3,447,945,059.88, while the total Capital Expenditure as per Transcripts was ₦5,034,666,664.00 thereby having a difference of ₦1,586,721,604.12.

**TABLE 52**

Ministry/Department/Agency	Capital Expenditure As Per Note	Capital Expenditure Per Transcripts	Difference
	N	N	N
Bureau of Public Procurement	80,546,495.70	00.00	80,546,495.70
Senate	2,752,722,108.51	2,266,666,666.00	-522,958,456.73
House of Representatives	1,791,090,354.67	2,767,999,998.00	-1,144,309,643.09
<b>Total</b>	<b>3,447,945,059.88</b>	<b>5,034,666,664.00</b>	<b>-1,586,721,604.12</b>

The implication of this was that the total budgeted capital expenditure figure stated in the Statement of Capital Development Fund and expenditure in the Transcripts of Accounts were not correct.

The Accountant-General is required to confirm and reconcile these differences and amend as appropriate.

**5.60 ANALYSIS OF UBEC APPROPRIATION (₦68,380,000,000.00) AND ACTUAL (₦145,828,562,352.25) FIGURES**

The 2015 Appropriation Act earmarked ₦68,380,000,000.00 to Universal Basic Education Commission (UBEC) whereas the actual expenditure for the same year was ₦145,828,562,352.25, resulting in over-expenditure of ₦77,446,562,352.25 as shown in Table 53 below:-

**TABLE 53**

Actual Expenditure – 2015	Note	Amount ₦
Personnel	19	4,533,919,479.82
FGN Contribution	20	28,301,853.19
Overheads	21	35,473,048,056.03
CRF Charges (incl Service Wide Vote)	22	75,010,352.10
Capital Expenditure	27	105,718,282,611.11
		145,828,562,352.25
Less: Approved Budget Figure – 2015		68,380,000,000.00
Over Expenditure – 2015		<b>₦77,446,562,352.25</b>

The Accountant-General is required to provide:

- (i) Explanation for the extra budgetary figure of ₦77,448,562,352.25.



**5.61 CASH TRANSFER ABOVE APPROVED STATUTORY ALLOCATION - N422,432,333.49**

Audit of the Consolidated Transcripts of Accounts of Public Complaints Commission revealed that there was a cash transfer of ~~N4,422,432,333.49~~, as against N4,000,000,000.00, budgeted as Statutory Transfer resulting in a difference of ~~N422,432,333.49~~, an indication of over-funding of Public Complaints Commission. During our audit, a query was issued on this matter but no response was received.

The Accountant-General/Director General Budget are required to provide explanation and also furnish the authority for the extra budgetary expenditure.

**5.61 EXTRA-BUDGETARY EXPENDITURE BY MDAs – N4,542,789,567.14**

A review of Notes 23-26 on Schedule of Capital Expenditure for all Sectors for the year ended 31<sup>st</sup> December, 2015 revealed the following:

- (i) Some MDAs expended in excess of their Appropriation for the year thereby incurring extra-budgetary expenditure in the sum of ~~N4,542,789,567.14~~ as detailed in Table 54 below:

**TABLE 54**

Code	Note	Description	Actual Year 2015	Budget Year 2015	Excess 2015
			N	N	N
016100800100	23	PRESIDENTIAL ADVISORY COMMITTEE	1,930,500,120.00	4,824,999.00	-1,925,675,121.00
011200100100	23	NASS MANAGEMENT	2,634,955,271.72	1,678,627,852.00	-956,327,419.72
011100100100	23	STATE HOUSE - HQTRS	1,936,403,311.74	1,583,833,000.00	-352,570,311.74
012500200100	23	FEDERAL GOVT STAFF HOUSING LOANS BOARD	103,374,815.99	67,120,236.59	-36,254,579.40
014500100100	23	PUBLIC COMPLAINTS COMMISSION	191,030,350.52	169,512,534.00	-21,517,816.52
012300300100	23	NIGERIAN TELEVISION AUTHORITY	454,036,089.44	444,887,941.36	-9,148,148.08
		<b>ADMINISTRATION TOTAL</b>	<b>7,250,299,959.41</b>	<b>3,948,806,562.95</b>	<b>-3,301,493,396.46</b>
022700500100	24	NATIONAL DIRECTORATE OF EMPLOYMENT	394,045,919.58	175,000,000.00	-219,045,919.58
022201000100	24	LAGOS INTERNATIONAL TRADE FAIR COMPLEX MANAGEMENT BOARD	85,000,000.00	17,000,000.00	-68,000,000.00
022801800100	24	TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU	36,000.00	0	-36,000.00
		<b>ECONOMIC TOTAL</b>	<b>479,081,919.58</b>	<b>192,000,000.00</b>	<b>-287,081,919.58</b>
031801100100	25	FEDERAL JUDICIARY SERVICE COMMISSION- ABUJA	355,895,539.11	311,346,112.70	-44,549,426.41
031800300100	25	COURT OF APPEAL	2,530,036,054.32	2,496,000,000.00	-34,036,054.32
031801000100	25	JUDICIARY SERVICE COMMITTEE- F.C.T. ABUJA	61,346,112.70	51,346,112.70	-10,000,000.00
		<b>LAW &amp; JUSTICE TOTAL</b>	<b>2,947,277,706.13</b>	<b>2,858,692,225.40</b>	<b>-88,585,480.73</b>
051702100700	26	UNIVERSITY OF JOS	1,976,756,558.03	1,338,342,572.64	-638,413,985.39
052102600100	26	UNIVERSITY COLLEGE HOSPITAL IBADAN	210,013,593.67	71,585,829.00	-138,427,764.67
052102600300	26	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	160,985,066.31	72,198,046.00	-88,787,020.31
		<b>SOCIAL SECTOR TOTAL</b>	<b>2,347,755,218.01</b>	<b>1,482,126,447.64</b>	<b>-865,628,770.37</b>
		<b>TOTAL</b>	<b>13,024,414,803.13</b>	<b>8,481,625,235.99</b>	<b>-4,542,789,567.14</b>

This scenario, in the absence of evidence of any other authority, tends to encourage budget indiscipline.

The Accountant-General is required to explain the reason(s) for the excess expenditures of ~~N4,542,789,567.14~~ by the above named MDAs contrary to the amount appropriated in 2015 Appropriation Act.

## 5.61 DISPARITIES BETWEEN FIGURES IN THE GIFMIS REPORT AND FIGURES IN THE FINANCIAL STATEMENTS

A comparison of figures in the GIFMIS report and financial statements revealed several differences. The outcomes of a sampled test are listed in Table 55 below;

**TABLE 55**

MDAs	GIFMIS	GIFMIS	Financial Statements	Financial Statements
	Actual Expenditure	Budget	Actual Expenditure	Budget
	N	N	N	N
State House Hqtr	744,192,036.74	1,583,833.00	748,528,562.74	1,583,833.00
State House Operation	-	-	1,187,874,749.00	0
Nig. Defence College	0	3,362,343,402	1,546,009,473.50	3,362,343,402
Fed Min of Foreign Affairs	3,502,892,478.69	234,258,859.00	242,052,421.42	3,360,000,000.00
Nat Boundary Commission	17,739,524.00	234,258,859.00	19,557,513.48	35,479,049.00
Border Communities Dev.	278,816,116.33	557,633,911.00	279,041,715.51	557,633,911.00
DMO	28,361,449.79	97,000,000	31,341,552.29	194,000,000.00
Office of the Account-General	119,515,715,151.52	147,287,244,284.88	168,592,500.00	230,000,000
Budget Office	7,233,975.00	135,000,000	5,484,575.00	140,484,575.00
Office of the Senior Special	35,658,825,318.14	35,674,775,002.00	15,434,895,796.06	4,735,438,950.94
<b>Total</b>	<b>156,250,883,571.52</b>	<b>187,349,839,291.88</b>	<b>19,663,378,850.00</b>	<b>14,199,212,887.94</b>

The sample of 10 MDAs above revealed huge differences between the budgeted and actual expenditure figures in the GIFMIS report on one hand and the budgeted and actual expenditure figures captured in the Financial Statement. While the GIFMIS report had actual expenditure of ₦156,250,883,571.52 the Financial Statement's figure was ₦19,663,378,850.00, a whopping difference of ₦136,587,504,721.52. Another example is the Office of the Accountant-General where the GIFMIS report, presented ₦147,287,244,284.88 as the 2015 appropriation while the sum of ₦119,515,715,151.52 represent actual expenditure. These figures are inconceivable. In spite of a query issued requesting the OAGF to reconcile these disparities no response was received up till the time of concluding this report.

The Accountant-General is required to:

- (i) Provide explanation for the inconsistencies in the figures reported in the GIFMIS report and the figures in the financial statements.
- (ii) Review and reconcile the actual expenditure and budgeted figures in line with the 2015 Appropriation Act.

## REVIEW OF REPORT OF BOARD OF SURVEY ON IMPREST, CASH AND BANK BALANCES OF MINISTRIES, EXTRA MINISTERIAL DEPARTMENTS AND AGENCIES AS AT 31<sup>ST</sup> DECEMBER, 2015.

### 5.62 REFUSAL BY INEC TO REMIT UNSPENT BALANCE OF N786,914,728.20 TO CRF BANK ACCOUNT

During the review of report of Board of Survey on Imprest, Cash And Bank Balances Of Ministries, Extra Ministerial Departments and Agencies as at 31<sup>st</sup> December, 2015, it was observed that INEC refused to remit unspent Personnel vote balance of ₦786,914,728.20 to CRF Bank Account contrary to the requirements of

extant circulars, regulation and provision of Section 16 of the Finance (Control and Management) Act, CAP F26, Vol. 6/ 2010 as amended.

The excuse of INEC that the amount standing to the credit of Agencies with Statutory Transfers should be retained, relates to their Annual Budget and not to their unspent Personnel balances.

It should be noted that:

- (i) The non-remittance of the unspent balance is against the principle of cash basis of accounting.
- (ii) If this is allowed, it will set a wrong precedence and negates the Treasury Single Accounting principles.

The Accountant-General of the Federation is required to:

- (i) Obtain from INEC Chairman, the authority for the expenditure of ₦786,914,728.20, failing which the unremitted amount should be deducted from INEC allocation.
- (ii) Urgently capture the personnel cost of INEC and MDAs under IPPIS in order to eradicate over bloating of Personnel cost.
- (iii) Request the Ministries/Extra Ministerial Departments that were yet to remit their unspent recurrent balances and revenue as shown in paragraphs 2.0 (i) (a & b) to remit to the CRF Account immediately.
- (iv) Withhold the allocations of MDA's that have not remitted their unspent balances to the Consolidated Revenue Fund until it is remitted accordingly.

**5.63 EXPENDITURE FOR NHIS AND CAR PIONEER DEDUCTIONS TOTALING ₦51,505,640,032.82**

Audit examination of the documents showing amounts of fund released, cash-backed and utilized in respect of NHIS and Car Pioneer Deductions are analyzed in Table 56 below:

**TABLE 56**

S/N	Narration	Amount (₦)
I	NHIS Contribution – Military civilian	50,492,402,249.52
II	Car Pioneer Deductions – Phase III & IV Phase II	506,618,892.00
		506,618,891.30
	<b>Total</b>	<b>₦51,505,640,032.82</b>

The above items of expenditure were paid out of CRF Accounts, which should have been reported in the Statements of Consolidated Revenue Fund, but there was no evidence to such effect.

#### **5.64 DEBT MANAGEMENT OFFICE (DMO) 2015 ANNUAL REPORT ON CAR PIONEER SCHEME**

An audit review of the 2015 Annual Report of the Debt Management Office (DMO), page 101 on Pioneer Consumer Car Finance Scheme for Public Servants revealed that the sum of ~~₦3,028,772,027.22~~ was outstanding principal amount as at 31<sup>st</sup> December, 2015 out of the original loan of ~~₦6,300,000,000.00~~. However, a review of same report for 2014 on page 88 revealed ~~₦3,165,823,628.25~~ as outstanding principal on the loan as at 31<sup>st</sup> December, 2014. This indicates that the movement between ~~₦3,165,823,628.25~~ in 2014 and ~~₦3,028,772,027.22~~ in 2015 was ~~₦137,051,601.03~~ possibly representing repayments in 2015.

- (i) Further examination of the records provided by the Accountant General for direct deductions from the salaries of the beneficiaries for repayment of the loans revealed that the sum of ~~₦1,013,237,783.30~~ was for repayments in 2015. This was made up of ~~₦506,618,892.00~~ and ~~₦506,618,891.30~~ for Phases II, III & IV respectively.
- (ii) The figures in the Financial Statement had been understated by the sum of ~~₦51,505,640,032.82~~, in respect of Pioneer Consumer Car Finance Scheme for Public Servants and NHIS, which could not be confirmed in any of the Notes to the Financial Statements.
- (iii) The amount of repayments in 2015 by way of direct deductions from the salaries of the beneficiaries was ~~₦1,013,237,783.30~~ as against the sum of ~~₦137,051,601.03~~ captured in DMO Annual Reports 2014 and 2015, resulting in a difference of ~~₦876,186,182.27~~. From the above analysis the balance captured as outstanding principal on the loan is doubtful.

The Accountant-General of the Federation is required to disclose:

- (i) Disclose the part of Financial Statements in which the sum of ~~₦51,505,640,032.82~~ for NHIS and Pioneer Car deductions was reported as expenditure.
- (ii) Request DMO to provide the Amortization Schedule for the repayment of ~~₦6,300,000,000.00~~.
- (iii) Provide the evidence of the Banks which received the monthly credits in the sum of ~~₦1,013,237,783.30~~, with debits in the CRF Accounts.
- (IV) Explain the reasons for non-recognition by DMO of the sum of ~~₦1,013,237,783.30~~, direct deductions from the salaries of the beneficiaries debited into the CRF.
- (v) In view of the wide margin of the amount of direct deduction of ~~₦1,013,237,783.30~~ and the ~~₦137,051,601.03~~ deduced from the DMO Annual Reports, there is need for proper reconciliation between the Accountant General's record and the DMO report so as to ascertain the correct closing balance as at 31st December, 2015.

#### **5.65 DESCRIPANCIES BETWEEN ACTUAL EXPENDITURE OF CAPITAL SUPPLEMENTATION AND TOTAL ACTUAL EXPENDITURE CAPTURED IN NOTE 24 OF THE FINANCIAL STATEMENT**

Examination of documents on Capital Supplementation showed that the amount released and cash-backed was ₦184,967,258,253.00 as against ₦172,742,367,182.51 reported in Note 24 of the Financial Statement resulting in a difference of ₦12,224,891,070.49.

Also, the actual amount Appropriated was ₦285,792,000,000.00 and not ₦260,492,000,000.00 as reported in Note 24. This error resulted in a difference of ₦25,300,000,000.00.

The actual expenditure of Capital Supplementation of ₦172,742,367,182.51 was therefore understated by ₦12,224,891,070.49 while the Appropriation figure of ₦260,492,000,000.00 was understated by ₦25,300,000,000.00.

The Accountant General has been requested to reconcile these differences and carry out necessary adjustment to reflect the correct figures.

#### **5.66 LATE SUBMISSION OF RELEVANT DOCUMENTS FOR AUDIT OF FINANCIAL STATEMENT.**

It was observed with dismay the late provision of necessary supporting documents requested for the audit of the 2015 Financial Statements. This invariably put my office under undue pressure considering the constitutional provision of 90 days within which the audit of government's Financial Statements should be concluded. It is worrisome that a request made via letter Ref. No. OAuGF/TAD/VOL.I/166 dated 16<sup>th</sup> of August, 2016 was only responded to on the 5<sup>th</sup> and 10<sup>th</sup> of October, 2016 almost two months after without regard to the timeline required by the Auditor-General for the Federation to carry out audit and submit report to the National Assembly within 90 days.

Given recent engagements between Accountant General and this Office on this issue it is my hope that records and documents necessary for audit of subsequent Financial Statements will be submitted immediately upon forwarding of the Financial Statements to the Auditor-General for the Federation to facilitate timely completion of the audit within the stipulated constitutional timeline.



**FEDERATION  
ACCOUNT**

## 6.0 COMMENTS ON FEDERATION ACCOUNTS

### 6.1 FEDERATION ACCOUNT REVENUES FOR 2015

The records from the FAAC Secretariat examined revealed that the total revenue inflows to the Federation Account from the various collecting Agencies as per CBN Component Statements amounted to ~~₦~~6,001,031,479,562.62 for the year 2015 as detailed in table below:

S/N	Collecting Agency	Total Revenue Collected	Other Deductions before Payment to Federation Account/Excess Account	Amount Paid to Excess Crude/PPT/Royalty Account	Amount Paid to Federation Account (₦) A-B-C
		A	B	C	D= A-B-C
		₦	₦	₦	
1.	<b>NNPC</b>	2,442,895,781,050.53	865,448,552,694.78	0.00	<b>1,577,447,228,355.75</b>
2.	<b>DPR</b>	608,083,591,121.01	0	25,151,211,538.17	<b>582,932,379,582.84</b>
3	<b>FIRS</b>	2,403,882,419,922.32	0	26,150,008,184.05	<b>2,377,732,411,738.27</b>
4	<b>NCS</b>	546,169,687,468.76	0		<b>546,169,687,468.76</b>
	<b>Total</b>	<b>6,001,031,479,562.62</b>	<b>865,448,552,694.78</b>	<b>51,301,219,722.22</b>	<b>5,084,281,707,145.62</b>

The analysis of the records revealed the following:

(a) From the total revenue of ~~₦~~2,442,895,781,050.53 payable to the Federation Account by NNPC, the Corporation deducted the sum of ~~₦~~865,448,552,694.78 which represented the Joint Venture Cash Call (JVC) before paying the resulting net figure of ~~₦~~1,577,447,228,355.75 shown in the above table to the Federation Account.

(b) The Net figure of ~~₦~~582,932,3,582.84 was paid to the Federation Account from the total amount of ~~₦~~608,083,591,121.01 collected by Department of Petroleum Resources (DPR) after deducting ~~₦~~25,151,211,538.17 as excess proceeds on Royalty.

(c) From the sum of ~~₦~~2,403,882,419,922.32 payable to the Federation Account by Federal Inland Revenue Service, a sum of ~~₦~~26,150,008,184.05 being excess proceeds from PPT was deducted to arrive at the net figure of ~~₦~~2,377,732,411,738.27 paid into the Federation Account.

(e) The total revenue amounting to ~~₦~~546,169,687,468.76 collected by Nigeria Customs Service was made up of the following:

S/N	Details	Amount
		₦
i	Import Duties	472,756,853,678.29
ii	Excise Duties	39,174,274,020.96
iii	Fees	2,447,780,966.29
iv	Custom Penalty Charges	1,419,813.85
v	CET Levy	31,583,395,978.34
vi	Auction Sales	205,963,011.03
	<b>Total</b>	<b>546,169,687,468.76</b>

(f) It should be noted that NNPC made deduction of the sum of ~~₦~~865,448,552,694.78 from the revenue collected contrary to the provisions of Section 162(1) of the 1999 Constitution which stipulates that "all revenue proceeds should be

paid to the Federation Account”. These had been a regular subject of Auditor General’s previous years’ reports without any positive response, from NNPC Management.

The Management of NNPC should:

- (i) Henceforth, desist from further violation of section 162 of the Constitution of the Federal Republic of Nigeria, which provides “all revenue proceeds should be paid to the Federation Account”.
- (ii) In this regard the Management of NNPC is to ensure that all money accruing to Federation is promptly paid to the Federation Account without any deduction in line with above Constitutional provision.
- (iii) The Federal Government should agree on a percentage to be given to NNPC as cost of collection as it is being done to NCS (7%) and FIRS (4% of Non Oil revenue). The cost of collection and any other deductions being made presently by NNPC should only be administered monthly by FAAC as it is being done to other revenue collecting Agencies.

## **6.2 NON-COLLECTION OF MISCELLANEOUS AND GAS RECEIPTS REVENUE FOR SOME MONTHS**

It was observed from the CBN Component Statements that there were no collections of revenue by the NNPC and DPR for some months as stated below:

<b>AGENCY</b>	<b>Type of Revenue</b>	<b>Period of Non Collection</b>	<b>No of months</b>
NNPC	Gas Receipts	May to December, 2015	8 months
NNPC	Miscellaneous Receipts	April, May, July, August, October, November and December, 2015.	6 months
DPR	Rentals	May, September and October, 2015.	3 months

It was not clear from records made available for audit examinations in the relevant agencies why these months recorded no revenue.

The Group Managing Director of NNPC and Director DPR are required to:

- (i) Provide explanation for the non-collection of revenue during these months.
- (ii) Remit revenues due to the Federation for the relevant months to the Federation Account forthwith and evidence forwarded for audit verification.

## **6.3 FIVE YEAR SUMMARY OF GROSS REVENUE COLLECTED BY COLLECTING AGENCIES**

<b>Year</b>	<b>NNPC N</b>	<b>DPR N</b>	<b>FIRS N</b>	<b>NCS N</b>	<b>TOTAL N</b>
2011	4,627,977,490,943.77	1,062,598,638,253.36	3,654,792,579,154.57	422,093,923,605.96	9,767,462,631,957.66
2012	3,763,324,138,247.77	1,098,543,288,370.99	4,145,919,112,568.57	474,917,436,855.02	9,482,703,976,042.35
2013	2,085,181,336,091.95	739,198,020,481.48	3,011,875,060,030.05	433,593,019,599.32	6,269,847,436,202.80
2014	3,435,854,107,096.92	1,016,816,157,447.03	3,645,280,593,985.73	566,243,634,028.06	8,664,194,492,557.74
<b>2015</b>	<b>2,442,895,781,050.53</b>	<b>608,083,591,121.01</b>	<b>2,403,882,419,922.32</b>	<b>546,169,687,486.76</b>	<b>6,001,031,479,562.62</b>
<b>Total</b>					



From the above table, it is apparent that the revenue in 2015 when compared with the previous year dropped significantly across all Collecting agencies, with each of them falling by different margins.

The management of the above stated revenue collecting agencies have been advised to introduce measures that will improve their revenue earnings and thereby increase inflows to the Federation Account.

#### **6.4 DISTRIBUTION OF FEDERATION ACCOUNT REVENUES TO FEDERAL, STATE AND LOCAL GOVERNMENTS.**

During the period under review, a total of ₦4,369,821,034,677.32 as summarized below was distributed to the three tiers of government, namely: Federal, States and Local Governments after deducting ₦38,215,087,423.12, ₦55,978,941,897.32 and ₦24,700,074,812.59 being cost of collections payable to Nigeria Customs Service, Federal Inland Revenue Service and Department of Petroleum Resources respectively as Statutory Revenue Allocation.

Details	Federal Govt	State Govts.	Local Govts.	Total
	₦	₦	₦	₦
Mineral	1,323,210,328,180.14	671,149,961,445.96	517,428,488,240.53	2,511,788,777,866.63
Non- Mineral	781,090,309,366.70	396,179,443,171.58	305,437,744,361.31	1,482,707,496,899.59
13% Derivation	0	375,324,759,911.10	0	375,324,759,911.10
<b>TOTAL</b>	<b>2,104,300,637,546.84</b>	<b>1,442,654,164,528.64</b>	<b>822,866,232,601.84</b>	<b>4,369,821,034,677.32</b>

#### **6.5 FOREIGN EXCHANGE DIFFERENCE**

Examination of books of accounts and other Federation accounts records at FAAC Secretariat, revealed that the sum of ₦45,748,950,000.90 and ₦216,394,202,665.96 as detailed below represent the Foreign exchange difference of inflows and outflows respectively in the Federation account.

Description	Inflow	Outflows
	₦	₦
Inflow	45,748,950,000.90	
FGN		112,941,950,015.57
States		57,285,666,370.82
13% Derivation		32,217,338,449.34
LGAs		42,944,852,830.23
<b>Total</b>	<b>45,748,950,000.90</b>	<b>216,394,202,665.96</b>

A critical look at the above table revealed that the Exchange difference outflow is much higher than the inflow. This arose as a result of the monetization of dollar equivalent to the Federating units.

#### **6.6 NON CERTIFICATION OF DIRECT DEDUCTIONS FROM FEDERATION ACCOUNT TO OFFSET DEBTS OWED BY STATES AND FCT BY THE AUDITOR-GENERAL FOR THE FEDERATION**

It was observed from the records presented for audit examination that a total of ₦88,924,582,615.06 was deducted directly from the allocations to States and FCT to offset external debts owed by them.

This practice is a violation of the provision of Section 168(1) of the Constitution of the Federal Republic of Nigeria, 1999 which requires that such off-set by the Federal Government from the allocation of States shall be certified by the Auditor-General for the Federation before payment.

The Accountant General is required to:

- (i) Provide explanation for non-compliance with Section 168(1) of the Constitution.
- (ii) Stop henceforth such off-set from the Federation Account without the certification of the Auditor-General for the Federation, otherwise such offset will not be allowed as valid offsets.

**6.7 MAINTENANCE OF EXCESS CRUDE OIL/PPT/ROYALTY ACCOUNT WITHOUT LEGAL AUTHORITY – ₦51,301,219,722.22**

Examination of records and documents presented to the Audit Team in respect of the above stated account revealed that a sum of ₦51,301,219,722.22 summarized below and classified as Excess Crude Oil/PPT/Royalty was deducted from total Oil and Gas revenue collected before the balance was paid to the Federation Account. These deductions contravene the provisions of Section 162 (1) of the Constitution of the Federal Republic of Nigeria, 1999 which states that “The Federation shall maintain a special account to be called “The Federation Account” into which shall be paid **all revenues** collected by the Government of the Federation, 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”.

Efforts made by the audit team to obtain legal authority for the creation of Excess crude Oil/PPT/Royalty Account proved abortive. This observation has been consistently mentioned in previous Auditor General’s annual reports since the year 2007 without any positive action taken by the Federal Government to address this anomaly.

Details	Excess Crude /PPT/Royalty ₦	Appendix
NNPC (Excess Crude)	0.00	III
DPR (Excess Royalty)	25,151,211,538.17	IV
FIRS (Excess PPT)	26,150,008,184.05	V
<b>Total</b>	<b>51,301,219,722.22</b>	

The Federal Government is advised to institute the process to legalize the creation of the Excess Crude Oil/PPT/Royalty Account through the National Assembly immediately. In the absence of such legal authority, it is recommended that the provisions of section 168 of the Constitution should be complied with when making disbursements from the Federation Account.

## **6.8 INTEREST ON FUNDS INVESTMENTS ON FOREIGN PPT/ROYALTY AND EXCESS CRUDE(USD 1,829,025,49)**

Examination of Transfers to Foreign Excess PPT/Royalty and Foreign Excess Crude Accounts, revealed the following:

- (i) In the year under review, amounts totaling USD1,223,754.70 and USD605,270.79 as detailed below were credited to the Foreign PPT/Royalty and Foreign Excess Crude Account as interest on Funds Investments. The authority for placing the funds which yielded the above interests totaling USD1,829,025.49 in deposit account, principal sums deposited, tenor and rate of interest were not made available for audit verification. This observation had also been a subject of the Auditor General previous reports since 2007 without any positive response from the Central Bank of Nigeria.

<b>Date</b>	<b>Particulars</b>	<b>Excess PPT &amp; Royalty Amount (USD)</b>	<b>Excess Crude Amount (USD)</b>	<b>Total Amount (USD)</b>
31/12/2014	Accrued Interest On Funds Investments Sept 2014	169,626.81	<b>11,905.05</b>	181,531.86
31/12/2014	Accrued Interest On Funds Investments Oct 2014	40,953.59	<b>9,427.46</b>	50,381.05
12/2/2015	Accrued Interest On Funds Investments Nov 2014	70,959.55	<b>73,995.27</b>	144,954.82
17/3/2015	Accrued Interest On Funds Investments Dec,2014	172,975.78	<b>25,118.47</b>	198,094.25
13/4/2015	Accrued Interest On Funds Investments Jan,2015	7,119.67	<b>9,445.70</b>	16,565.37
13/4/2015	Accrued Interest On Funds Investments Feb,2015	33,202.65	<b>38,132.26</b>	71,334.91
11/5/2015	Accrued Interest On Funds Investments March,2015	141,210.98	<b>61,302.75</b>	202,513.73
10/6/2015	Accrued Interest On Funds Investments April,2015	10,006.36	<b>27,733.18</b>	37,739.54
19/8/2015	Accrued Interest On Funds Investments May,2015	25,678.84	<b>44,397.46</b>	70,076.30
19/8/2015	Accrued Interest On Funds Investments June,2015	149,520.42	<b>59,251.28</b>	208,771.70
23/10/2015	Accrued Interest On Funds Investments July,2015	12,868.50	<b>35,055.98</b>	47,924.48
23/11/2015	Accrued Interest On Funds Investments August,2015	79,084.35	<b>98,367.35</b>	177,451.70
23/11/2015	Accrued Interest On Funds Investments September,2014	310,547.20	<b>111,138.58</b>	421,685.78
	<b>Total</b>	<b>1,223,754.70</b>	<b>605,270.79</b>	<b>1,829,025.49</b>

The Accountant General is required to make available the relevant information relating to the investment that yielded this interest for audit verification.

## **6.9 REFUNDS OF N450 BILLION BY NNPC TO FEDERATION ACCOUNT**

During the examination of transcript prepared by the Office of the Accountant General of the Federation, it was observed that a monthly refund of ~~N~~6,330,393,548.39 was made by NNPC from January to December 2015 to the Federal Government totaling ~~N~~75,964,722,576.05 from an outstanding balance of ~~N~~170,920,825,806.44 as at 31<sup>st</sup> December, 2014 leaving a balance of ~~N~~4,956,103,230.39 as at 31<sup>st</sup> December 2015. NNPC was expected to refund a total of ~~N~~450billion to the Federation Account. So far, approximately, the sum of ~~N~~356billion had been refunded.

The Group Managing Director of NNPC is required to:

- (i) Make available the details of the agreed reconciliation between Office of the Accountant General of the Federation and NNPC on the N450 refund showing total amount involved, repayment schedule and the outstanding balance as at 31<sup>st</sup> December 2015 for audit examination

- (ii) Pay interest at the prevailing interest rate on the outstanding debt payable to the Consolidated Revenue Fund since year 2012.

**6.10 UNDER REMITTANCE OF REVENUE FROM DOMESTIC CRUDE OIL SALES BY NNPC – ₦3,878,955,039,855.73**

It was observed from the examination of NNPC report to Technical Sub-Committee of Federation Account Allocation Committee meeting held in December 2015 that a total of ₦3,878,955,039,855.73 as detailed below was not remitted to the Federation Account by NNPC as at 31<sup>st</sup> December, 2015.

Details	Amount (N)	Amount (₦)
Amount Withheld as at 14/01/2015		<b>3,234,577,666,791.59</b>
Total Due for 2015	1,550,410,606,036.05	
<b>Less: Payment to Federation Account for the year 2015</b>	892,124,857,989.70	
<b>Amount unremitted for 2015</b>		644,377,373,064.35
<b>Amount Withheld as at 31/12/2015</b>		<b>3,878,955,039,855.73</b>

From the above table it is clear that the total amount withheld (unremitted) to the Federation account by NNPC as at 31<sup>st</sup> December 2015 was ₦3,878,955,039,855.73.

A month by month detail's of crude oil sales proceeds, amount paid into Federation Account and amount withheld by NNPC for the period January to December, 2015 is detailed below:

	Crude Oil Proceeds	Amount Paid into Federation Account	Amount Withheld	Cumulative
	Balance as at 1.1.2015			3,234,577,666,791.38
17/2/2015	193,396,589,831.32	125,839,605,234.61	67,556,984,596.71	3,302,134,651,388.09
23/2/2015	-	-	(4,418,649,542.00)	3,297,716,001,846.09
17/3/2015	140,359,919,840.92	72,127,787,317.01	68,232,132,523.91	3,365,948,134,370.00
15/4/2015	130,786,721,631.42	84,619,606,451.61	46,167,115,179.81	3,412,115,249,549.81
21/4/2015	-	-	(9,489,725,440.00)	3,402,625,524,109.81
13/5/2015	107,447,511,535.89	81,021,606,451.61	26,425,905,084.28	3,429,051,429,194.09
12/6/2015	161,316,709,513.75	95,693,106,451.61	65,623,603,062.14	3,494,675,032,256.23
22/7/2015	149,222,813,260.86	93,539,606,451.61	55,683,206,809.25	3,550,358,239,065.48
20/8/2015	129,233,855,135.39	68,983,606,451.61	60,250,248,683.78	3,610,608,487,749.26
16/9/2015	152,353,935,609.76	67,339,606,451.61	85,014,329,158.15	3,695,622,816,907.41
26/10/2015				

	132,525,859,853.83	64,521,911,665.83	68,003,948,188.00	3,763,626,765,095.41
24/11/2015	157,782,872,916.76	78,418,991,743.17	79,363,881,173.59	3,842,990,646,269.00
11/12/2015	95,983,816,906.15	60,019,423,319.42	35,964,393,586.73	<b>3,878,955,039,855.73</b>
<b>TOTAL</b>	<b>1,550,410,606,036.05</b>	<b>892,124,857,989.70</b>	<b>644,377,373,064.35</b>	

The Group Managing Director of NNPC is required to:

- (i) Explain why the sum of ~~N~~3,878,955,039,855.73 has not been remitted to the Federation Account by NNPC.
- (ii) Remit all amounts due to the Federation account forthwith and tender evidence of such remittance(s) to the Auditor General for appropriate confirmation. NNPC should also ensure complete monthly remittance of sales Proceeds to the Federation Account.
- (iii) Desist from further deduction at source henceforth as this contravenes section 162(1) of the constitution of the Federal Republic of Nigeria which stipulates that “**all revenue proceeds** should be paid to the Federation Account”
- (iv) The Federation Accounts Allocation Committee (and/or any other appropriate approving authority) should as a matter of urgency approve agreed percentage which should be allocated to NNPC monthly as operational cost to ensure that their operations are not adversely affected as a result of lack of funding. This will ensure compliance with constitutional provisions and also appropriate funding of NNPC as it is currently applicable to FIRS and NCS.

#### **6.11 EXTRA BUDGETARY EXPENDITURE ON PETROLEUM SUBSIDY FUND (PSF) IN 2015 –~~N~~359,391,155,983.23**

During the examination of Subsidy records provided by FAAC, it was observed that total subsidy paid in 2015 was ~~N~~359,391,155,983.23 as detailed below:

<b>Descriptions</b>	<b>Amount (N)</b>
Oil Marketers- Arrears for 2014 Paid in 2015	-
Payments For The Year 2015 without Interest	265,001,119,080.98
Interest & Forex Differential	94,390,036,902.25
<b>Sub-Total</b>	<b>359,391,155,983.23</b>
Subsidy Deducted At Source By NNPC (Estimate)	-
<b>Total Subsidy Paid</b>	<b>359,391,155,983.23</b>
Appropriation for 2015	-
<b>Extra-Budgetary Expenditure</b>	<b>359,391,155,983.23</b>

Further analysis in the above table revealed that the total amount of ~~N~~359,391,155,983.23 paid as subsidy during the year was not budgeted for in the Appropriation Act 2015, thereby resulting in Extra-Budgetary Expenditure.

An audit query was issued and included in our inspection report but no response was received on this matter, up till the time of concluding this report. Consequently we had no information to substantiate that there was any supplementary budget to support this expenditure.

The Accountant General is required to explain and confirm the authority for the expenditure. He is further advised that henceforth payment/expenditure not covered by Appropriation Act should not be allowed.

#### **6.12 OUTSTANDING COLLECTION FROM SOLID MINERALS NOT REMITTED TO FEDERATION ACCOUNT (₦12,137,140,361.58)**

It was observed that a total of ₦12,137,140,361.58 was collected for Solid Minerals for the year ended 31<sup>st</sup> December 2015. This sum was yet to be remitted to the Federation Account but rather was warehoused in an Account maintained by CBN as at the time of audit in October, 2016. During audit we were unable to access the CBN bank statement for this account.

This practice contradicts Section 162 (1) of the 1999 Constitution.

The Accountant General is required to provide:

- (i) Explanation for the non-remittance of the above sum to the Federation Account.
- (ii) CBN bank statement for the said Account for audit scrutiny.
- (iii) Evidence of remittance of the outstanding balance in the account into the Federation Account and evidence of compliance should be forwarded to the Auditor General for the Federation for audit purposes
- (iv) It is further recommended that to avoid a situation where revenue is withheld at source, FAAC should agree on a percentage to be allocated to Mining and Cadastral office as cost of collection as it is currently applicable to NCS (7%), DPR (4%) and FIRS (4% of Non-Oil revenue). This would likely motivate increase revenue from Solid Minerals.

#### **6.13 DIRECT DEDUCTIONS FOR FADAMA PROJECTS FROM FEDERATION ACCOUNT TO OFFSET DEBTS OWED BY ABIA AND BAUCHI STATES TO FEDERAL GOVERNMENT: - ₦113,372,000.11**

It was also observed during examination of records that the sum of ₦113,372,000.11 consisting of ₦12,000,000.00 and ₦101,372,000.11 for Abia and Bauchi States respectively, were deducted directly from their allocations to Offset debts owed to the Federal Government in respect of FADAMA projects.

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

The Accountant General of the Federation has been requested to explain the non-compliance with the provisions of Section 168 (1) of the 1999 Constitution. Henceforth, the Accountant General of the Federation is advised that no such offset should be made from the allocation to States without the certification of the Auditor-General for the Federation.

#### **6.14 NON- DECLARATION OF PROFITS FROM NNPC JOINT VENTURES**

An extract from CBN Components Statements from January to December 2015 submitted to FAAC, revealed the following:

- (i) Profit was declared for the months of March and April 2015 only, from the NNPC Joint Ventures. It is expected that profits should be made from any business venture but the reverse was the case as shown below.
- (ii) The profit margin computed below showed that the proceeds made on Crude Oil was almost eroded by JVC operational cost to the extent of realizing only 6% for the entire year under review. These profit margins would appear not to reflect prudence in the operations of the Joint Ventures.

MONTH	EXPORT CRUDE OIL PROCEEDS	JVC CASH CALL	PROFIT/(LOSS)	PROFIT/(LOSS)
	N	N	N	%
JANUARY	102,838,072,472.05	102,838,072,472.05	0.00	-
FEBRUARY	50,100,000,000.00	50,100,000,000.00	0.00	-
MARCH	98,770,933,552.20	62,876,180,865.40	35,894,752,686.80	0.57
APRIL	78,492,048,554.08	62,876,180,865.40	15,615,867,688.68	0.25
MAY	98,467,715,883.88	98,467,715,883.88	0.00	-
JUNE	66,268,178,984.00	66,268,178,984.00	0.00	-
JULY	76,014,044,412.71	76,014,044,412.71	0.00	-
AUGUST	82,204,584,261.24	82,204,584,261.00	0.24	0.00
SEPTEMBER	44,245,542,567.52	44,245,542,567.52	0.00	-
OCTOBER	53,297,138,234.84	53,297,138,234.84	0.00	-
NOVEMBER	87,374,110,527.20	87,374,110,527.20	0.00	-
DECEMBER	78,886,803,620.74	78,886,803,620.74	0.00	-
<b>TOTAL</b>	<b>916,959,173,070.46</b>	<b>865,448,552,694.74</b>	<b>51,510,620,375.72</b>	<b>0.06</b>

The NNPC Group Managing Director is required to provide explanation(s) why amount paid as Joint Venture Cash Calls were the same with proceeds from Crude Oil almost throughout the year except for March and April 2015, and why the JVCs are not making profits.

Justify the existence of JVCs, vis a vis benefit to the country

It is recommended that there is urgent need to **reevaluate** the JVCs' operational costs with a view to repositioning JVCs management for prudent and optimal operations which would make them profitable.

#### **6.15 REDUCTION IN CRUDE OIL PRODUCTION**

Audit examination and review of the records of monthly Crude Oil Production for year 2015 revealed a reduction in Crude Oil production in comparison with that of the year 2014 from total production of **798,541,589 Bbls** to **777,073,398 Bbls**.

The total production of **777,073,398** Bbls recorded in 2015 was the additions of the total production recorded in the Joint Ventures, Production sharing contracts (PSCs), Sharing Contracts (SCs) and others. However, the audit team was not presented with a detailed breakdown of these production figures into respective Joint Ventures, PSCs, SCs, etc. for proper reconciliation and confirmation with the figures in the Audited Returns presented by the Joint Venture Companies (JVCs) and PSCs.

The Group Managing Director of NNPC is required to provide a detailed breakdown of the production figures stating the respective production by the Joint Ventures, PSCs & SCs to facilitate reconciliation and confirmation of the completeness and correctness of the production figures reported by them in the Quantitative Reports.

**6.16 UNPAID GAS REVENUE WITHOUT DETAILS – \$198,919,212.27**  
**(N39,189,084,817.19)**

During examination of Gas sales records presented by the Crude oil and Marketing Department (COMD), it was observed that some customers who lifted Gas paid less than the sales value due for the Gas lifted. However there were no details provided in the Revenue and Account Receipts report to explain reason(s) for non-payment or when the balance due was/would be paid.

It therefore became difficult to confirm whether these balances were received and paid into the Federation Account. However, further enquiry from COMD revealed that these amounts were paid through the NGL Sales & Distribution Account at specified dates, but this account was not accessible to the audit team. A Sample of such unpaid Gas Revenue with various amounts totaling \$88,243,456.82 without details are provided below:

S/N	CUSTOMER	INVOICE NO	SALES VALUE \$	AMOUNT PAID	BALANCE DUE	DATE PAID
1	Remington Intern. Resources Ltd	GS/12/026/2014	9,645,492.15	<b>3,568,832.10</b>	See NGL Sales Receipts & Distribution	17/02/2015
6	Mangrove Pet. Supplies & Logistic Ltd	GS/03/NGCL/003/201	2,619,590.40	NGL Sales & Distribution A/C	2,619,590.40	
9	Emadeb Energy Services Ltd	GS/06/014A/2015	5,335,768.00	NGL Sales & Distribution A/C	5,335,768.00	
10	Emadeb Energy Services Ltd	GS/06/014B/2015	6,639,046.12	NGL Sales & Distribution A/C	6,639,046.12	
11	Emadeb Energy Services Ltd	GS/06/016/2015	11,552,886.18	NGL Sales & Distribution A/C	11,552,886.18	
12	Aredia Energy Res. Ltd	GS/07/020/2015	2,475,770.00	NGL Sales & Distribution A/C	2,475,770.00	
13	Aredia Energy Res. Ltd	GS/07/021/2015	7,213,660.93	NGL Sales & Distribution A/C	7,213,660.00	
15	Avedia Energy Res. Ltd	GS/07/023/2015	7,943,296.69	NGL Sales & Distribution A/C	7,943,296.69	
16	Ultimate Gas Ltd	GS/07/NGCL/005/2015	1,269,159.70	NGL Sales & Distribution A/C	1,269,159.70	
19	Remington Int. Resources	GS/09/027/2015	6,894,474.21	NGL Sales & Distribution A/C	6,894,474.21	
21	Medalist Oil & Gas Coy	GS/10/028A/2015	9,022,008.80	NGL Sales & Distribution A/C	9,022,008.80	
22	Medalist Oil & Gas Coy	GS/10/028B/2015	3,616,360.00	NGL Sales & Distribution A/C	3,616,360.00	



23	Mezcor Limited	GS/10/032/2015	6,871,074.43	NGL Sales & Distribution A/C	6,871,074.43	
24	NIPCO	GS/11/035A/2015	6,304,062.24	NGL Sales & Distribution A/C	6,304,062.24	
25	NIPCO	GS/11/035B/2015	6,409,640.00	NGL Sales & Distribution A/C	4,409,640.00	
		<b>TOTAL</b>			<b>\$88,243,456.82</b>	

The Group Managing Director of NNPC is required to produce:

- (i) The Bank Statements, Cash books and mandates in respect of the NGL Sales, Receipts and Distribution Account in order to confirm payments made into this account.
- (ii) Evidence of payment of these sums into the Federation account or explanation for non-payment into the Federation Account.

**6.17 TRANSFERS TO ESCROW ACCOUNTS – \$100,640,203.49  
(N19,826,120,087.53)**

A review of the Revenue and Account Receipts reports showed that Gas Sales proceeds due to the Federation Account in respect of Feedstocks to Nigeria Liquefied Natural Gas (NLNG) were not paid in full but the difference were said to have been transferred and paid into designated MCA Escrow Account and NDPR Escrow Account. The relevant documents relating to the operation of these accounts like Cash books, bank statements, Mandates, payment voucher details, etc. were not made available for audit examination.

The total amount transferred for the period of January to December, 2015 was \$100,640,203.49 made up of \$94,072,813.30 (N and \$6,567,390.19(N for MCA Escrow and NDPR Accounts respectively as detailed below:

S/N	CUSTOMER	INVOICE NO	SALES VALUE \$	AMOUNT PAID \$	MCA ACCOUNT \$	NDPR ACCOUNT (55% NNPC Share) \$	Soku Handling Credit Note
1	NLNG	193/12/2014	36,013,874.94	28,244,975.79	7,768,899.15	0.00	
2	NLNG	1800013863	71,492,382.47	64,845,813.01	6,116,000.00	529,000.00	
3	NLNG	150011002	34,945,197.74	29,219,599.09	5,725,598.65	0.00	
4	NLNG	194/01/2015	31,087,257.53	29,855,373.87	1,231,883.66	0.00	
5	NLNG	1800013941	67,554,503.29	63,189,174.02	3,654,000.00	706,000.00	
6	NLNG	1500011117	32,555,338.49	26,439,249.69	6,116,088.80	0.00	
7	NLNG	1800014125	44,018,584.21	37,975,052.08	4,999,000.00	527,000.00	
8	NLNG	1500011279	24,192,873.82	20,965,267.56	3,227,606.26	0.00	
9	NLNG	196/03/2015	24,879,086.30	24,720,154.57	158,931.73	0.00	
10	NLNG	1800014280	49,835,177.43	40,396,559.95	8,869,425.40	569,192.45	
11	NLNG	150011327	23,409,622.16	19,965,733.95	3,443,888.21	0.00	
12	NLNG	197/04/2015	22,746,906.87	19,796,686.03	2,950,220.84	-	-
13	NLNG	1800014418	53,430,922.83	48,265,482.11	4,237,933.35	611,036.13	316,471.24
14	NLNG	1800014598	45,792,649.64	41,792,534.10	3,329,892.12	536,618.81	133,604.60
15	NLNG	1800014802	40,853,322.76	36,362,345.74	3,460,652.70	1,030,324.32	
16	NLNG	150011552	20,776,075.44	18,587,171.93	2,188,903.51	0.00	
16	NLNG	150011707	20,043,641.56	17,421,885.88	2,621,755.68	0.00	
17	NLNG	150011885	25,552,082.11	22,959,150.67	2,592,931.44	0.00	
18	NLNG	1800015042	38,666,425.25	36,450,720.58	1,693,072.35	522,632.31	
19	NLNG	203/10/2015	20,568,861.20	20,544,494.96	24,366.24	0.00	

20	NLNG	1800015350	48,372,033.62	44,784,923.88	3,054,266.40	532,843.34	
21	NLNG	150012098	21,331,618.07	18,023,761.83	3,307,856.83	0.00	
22	NLNG	150011787	27,374,843.68	23,287,458.13	4,087,385.55	0.00	
23	NLNG	1800014894	53,082,513.24	49,118,508.65	3,401,680.00	508,530.06	53,794.53
24	NLNG	202/09/2015	20,754,990.34	20,662,003.69	92,986.65	0.00	
25	NLNG	150011970	21,831,506.83	18,790,016.34	3,041,490.49	0.00	
26	NLNG	1800015179	45,150,099.79	41,297,198.59	2,676,097.29	494,212.77	682,591.14
	NLNG				<b>94,072,813.30</b>	<b>6,567,390.19</b>	

The Group Managing Director NNPC is required to provide:

- (i) Explanation on the purpose for the creation of these Escrow accounts and the benefits to the 3 tiers of governments of the Federation to whom the Federation account belong.
- (ii) The Cash books, Mandates, Bank statements and Payment vouchers and any other relevant documents for the operation of the two Escrow accounts for the period under review.

#### **6.18 PAYMENTS THROUGH NIGERIA GAS LIMITED (NGL) FUNDING ACCOUNT – \$30,963,894.01 (N6,099,887,119.97)**

It was observed that a total of **\$30,963,894.01** (~~N6,099,887,119.97~~), as shown in the table below, due to the Federation Account in respect of sales of Gas were not remitted but instead stated to have been paid through NGL Funding account. The purpose of this account was not made known to audit, likewise, the benefit of the operation of the account to the Federation.

Evidence of the utilization of this amount totaling **\$30,963,894.01** in the NGL Funding Account to the Federation could not be ascertained and confirmed as no documents such as the Cashbook, Bank Statements and Mandates in respect of the account was presented for audit examination.

S/N	CUSTOMER	INVOICE NO	AMOUNT (\$)
1	Century Energy Serv. Ltd	GS/01/001A/2015	1,316,750.00
2	Century Energy Serv. Ltd	GS/01/001B/2015	2,881,335.27
3	United Refining Kachmann	GS/01/NGCL/001/2015	773,290.00
4	Union Petroleum Services	GS/02/004/2015	7,491,842.10
5	Ocean Bed Trading Ltd	GS/02/006A/2015	2,744,647.00
6	Ocean Bed Trading Ltd	GS/02/006B/2015	7,570,200.00
7	Ice Energy & Petroleum	GS/02/NGCL/002/2015	1,582,226.00
8	Mangrove Pet. Supplies & Logistic	GS/03/NGCL/003/2015	2,619,590.40
9	Unicorp Trading Ltd	GS/08/025A/2015	3,984,013.24
		<b>TOTAL</b>	<b>30,963,894.01</b>

The Group Managing Director NNPC is required to provide:

- (i) Explanation for the purpose of the creation of the NGL funding account and the benefits to the Federation.
- (ii) The Cash books, mandates, bank statements, payment vouchers and any other relevant documents for the operation of the NGL Funding account.

## **JOINT VENTURE OPERATIONS**

### **6.19 IRREGULAR MOVEMENT OF FUNDS FROM JVCC JP MORGAN CHASE ACCOUNT TO BANK OF INTERNATIONAL SETTLEMENT (BIS).**

The Funding and Disbursements Report in respect of the JVCC JP Morgan Chase Account revealed movements, inflow of the sum of \$950,000,000 (N )and outflow of the sum of \$1,110,000,000.00(N) from the Bank for International Settlement (BIS) as detailed below:

<b>DATE</b>	<b>OUTFLOWS (\$)</b>	<b>DATE</b>	<b>INFLOWS (\$)</b>
20/8/15	250,000,000.00	23/7/15	200,000,000.00
3/09/15	500,000,000.00	21/8/15	350,000,000.00
28/9/15	60,000,000.00	15/12/15	400,000,000.00
14/10/15	100,000,000.00		
22/10/15	200,000,000.00		
<b>TOTAL</b>	<b>1,110,000,000.00</b>		<b>950,000,000.00</b>

The purpose and authority for which these funds were transferred to and out of this account to the BIS Account could not be ascertained as relevant information in form of Mandates and other necessary approval memo were not made available.

A review of the Bank Reconciliation Statement of the Account as at 31st December, 2015, and the Bank Statement revealed a balance, of \$1,077,249,449.57 which was stated to have an equivalent Naira Value of ₦212, 182,584,838.00. Audit scrutiny further revealed that the Bank Statement had no customer account number.

In addition there was no record of any interest received from this account paid into the Federation Account in spite of the positive balance in the account.

The Group Managing Director NNPC/Managing Director NAPIMS are required to provide:

- (i) Relevant information in respect of these funds transferred from the JVCC Morgan Chase to unspecified account with the Bank of International Settlements by the Central Bank of Nigeria.
- (ii) The authority and the justification under which the Central Bank of Nigeria was making these transfers.
- (iii) Evidence of interest payments by the CBN in respect of the positive balance of \$1,077,249,449.57 (₦212, 182,584,838.00) in the account for the period the money was held.

## **6.20 JOINT VENTURE ANNUAL RETURNS**

Examination of 4 out of the 6 Audited Annual returns from major Joint Venture Operators presented for audit, revealed that items in the Annual Returns were not always supported with detailed schedules to confirm and support the figures or amounts indicated in the Annual Returns. The audit team was therefore not able to verify most of the figures in the Annual returns examined. However, detailed report of the observations and recommendations as to the required documents or schedules to support some identified items noted in the Annual Returns was submitted to the Manager, Joint Investors Account (JIA), through the GM Finance and Accounts Department for comments and possibly forwarding to the IOCs. The four (4) Audited Annual Returns examined are SPDC, Mobil, TEPNG and CNL.

No Audited Annual Returns was presented in respect of Panocean and NAOC. However, a review of the Cash Calls disbursements records showed that amounts of \$18,093,000.00 and ₦5,253,971,000.00 were disbursed to Panocean in respect of JV Cash Call Payment while amounts of \$3,642,000.00 and ₦333,588,000.00 were made in respect of NIPP/Domgas Cash Call. Also an amount of \$99,407,000.00 and ₦59,347,990,000.00 were disbursed to NAOC in respect of JV Cash Call while \$23,849,000.00 and ₦3,510,628,000.00 were made for NIPP/Domgas Cash Calls.

Due to non-availability of the Audited Annual Returns from these two (2) Operators, it was difficult to ascertain and confirmed the judicious utilization of these Cash Calls disbursed to them.

It is recommended that the Audited Annual Returns in respect of these two JV Operators should be made available as soon as possible for necessary review to confirm the judicious utilization of the stated disbursements to them.

## **6.21 MISAPPLICATION OF JOINT VENTURE CASH CALLS FOR OTHER PURPOSES: \$292,094,405.82 AND ₦2,474,295,000.00**

During the examination of the JVCC JP Morgan Chase Account and JVCC CBN Naira Account, it was observed that payments with amounts totaling \$292,094,405.82 and ₦2,474,295,000.00 were made from the Joint Venture Cash call accounts for purposes outside the objectives for which the funds were provided for and thereby constituted misapplication of Federation Funds. These include:

- (i) The payment in "Cash" of a total of \$289,202,382.00 (₦56,972,869,254.00 at 2015 year end rate of ₦197.00 to \$1) to the Director-General, National Intelligence Agency,

The Director General sought the President's approval for the release of a total of \$289,202,382.00 to the NIA for the procurement of 13 items of expenditure to enable NIA respond to the nation's mounting diverse and complex security challenges.

However, audit noted that there was no evidence of the President's approval to the request other than a minute to the then Minister of Petroleum Resources seeking

assistance from the NNPC Security votes. It was not clear from records/documents examined the authority that NNPC/NAPIMS relied on to disburse this fund.

Audit noted that, of NNPC/NAPIMS did not make the payment to an identifiable NIA official account, but rather mandated the CBN to make the payment in Cash; to the DG, in spite of government's e-payment policy and the huge sum involve. This was highly irregular.

Audit further noted that this payment was not budgeted for meaning that it was extra budgetary payment.

Also, it should be noted that an amount of \$2,892,023.82 was charged by CBN on the transaction as commission, thereby making the total outlay on this transaction to \$292,094,405.00.

- (ii) Payment of the sum of ~~N~~2,474,295,000.00 to the Chief of Naval Staff Operations' Main Account, described as disbursement for the payment of rent of 13 Houseboats deployed under Joint Task Force Operation "Pulo Shield" in the Niger Delta.

However, it should be noted that no list of these houseboats owners, the boats and the respective amount due to each totalling the ~~N~~2,474,295,000.00 disbursed was attached or presented for audit verification.

Audit took particular note of the fact that all these payments were directed to be disbursed from the NNPC Security Votes. No detailed budget of the Joint Venture Operations was presented for audit verification to confirm the provision of such huge amount as security votes and whether these payments were included in such provisions.

The Group Managing Director of NNPC and management of NAPIMS are required to provide:

- (i) Reason(s) for disbursement of these funds for purposes other than that which it was originally provided.
- (ii) Authority for disbursing this sum from the JVCC account.
- (iii) Reason for not following proper e-payment process in the disbursement of these funds and paying this huge sum in cash.
- (iv) Evidence of National Assembly approval of the sum in form of appropriation in the 2015 Budget, otherwise the sum becomes extra budgetary expenditure without approval of the National Assembly.

## 6.22 ARREARS OF JOINT VENTURE CASH CALLS

The review and examination of the Audited Annual Returns presented by the four (4) Joint Venture Operators for the year ended 31<sup>st</sup> December, 2015 showed that Joint Venture Cash calls, amounting to \$79,708,467,000.00 and ₦400,699,110,000.00 were in arrears as at the year ended 31<sup>st</sup> December, 2015 – (See Table Below):

### ARREARS OF JOINT VENTURE CASH CALLS IN NAIRA (N)- 2015

S/N	OPERATORS	AMOUNT CALLED FOR THE YEAR(N'000)	AMOUNT RECEIVED FOR THE YEAR(N'000)	OUTSTANDING FOR THE YEAR (N'000)	BALANCE B/F FROM PREVIOUS YEARS(N'000)	TOTAL OUTSTANDING CASH CALLS (N'000)
1	Chevron	113,625,406	90,927,286	22,698,120	91,351,950	114,050,070
2	Mobil	103,526,877	83,217,261	20,309,616	56,327,267	76,636,883
3	SPDC	158,728,862	96,532,826	62,196,036	118,233,825	180,427,861
4	TEPNG	441,637,331	407,221,154	34,416,000	5,168,286	29,584,296
	<b>TOTAL</b>					<b>400,699,110</b>

### ARREARS OF JOINT VENTURE CASH CALLS IN DOLLAR (\$)

S/N	OPERATORS	AMOUNT CALLED FOR THE YEAR(\$'000)	AMOUNT RECEIVED FOR THE YEAR(\$'000)	OUTSTANDING FOR THE YEAR (\$'000)	BALANCE B/F FROM PREVIOUS YEARS (\$'000)	TOTAL OUTSTANDING CASHCALLS (\$'000)
1	Chevron	556,736	402,384	30,330,090	47,827,636	78,151,726
2	Mobil	546,630	302,222	244,408	305,218	549,626
3	SPDC	694,115	344,394	349,721	147,717	497,438
4	TEPNG	4,025,257	3,597,127	428,130	81,547	509,677
	<b>TOTAL</b>					<b>79,708,467</b>

The inability of NNPC/NAPIMS to meet up with the Cash Call payment obligations based on the approved cash calls budget could impede performance of the Joint Venture operations, vis-à-vis, revenue accruable to the Federation Account.

However, further review and examination showed that there were disparities in the record of Cash call received as indicated in Partners' Contribution's Schedules prepared and presented by Joint Investors Accounts (JIA) Division and those indicated in Audited Annual Returns. Reasons for these disparities could not be ascertained from the records presented for audit. Details of these disparities are presented below:

### SPDC (LOCAL) ₦

MONTH	AMOUNT PER AnnualReturns (N'000)	AMOUNT PER SCHEDULE(N'000)	DIFFERENCE (N'000)
January	16,014,145	16,014,145	-
February	11,745,920	11,745,920	-
March	-	11,381,513	(11,381,513)
April	14,023,942	2,642,429	11,381,513
May	3,449,436	3,449,280	-
June	9,188,346	-	9,188,346
July	15,265,851	-	15,265,851
August	-	-	-
September	26,845,252	-	26,845,252
October	-	-	-
November	-	-	-
December	-	-	-
<b>TOTAL</b>	<b>96,532,892</b>	<b>45,233,287</b>	<b>51,299,449</b>

**SPDC (FOREIGN) \$**

MONTH	AMOUNT PER AR (\$'000)	AMOUNT PER SCHEDULE(\$'000)	DIFFERENCE (\$'000)
January	58,179	58,179	-
February	40,451	40,451	-
March	6,205	6,205	-
April	-	-	-
May	18,966	18,966	-
June	48,497	-	48,497
July	73,453	-	73,453
August	-	-	-
September	96,965	-	96,965
October	-	-	-
November	-	-	-
December	1,678	-	1,678
<b>TOTAL</b>	<b>344,394</b>	<b>123,801,</b>	<b>220,593</b>

**MOBIL (FOREIGN) \$**

MONTH	AMOUNT PER AR (\$'000)	AMOUNT PER SCHEDULE (\$'000)	DIFFERENCE (\$'000)
January	37,943	37,943	-
February	34,084	34,084	-
March	22,833	22,833	-
April	8,920	8,920	-
May	10,604	10,604	-
June	70,405	70,405	-
July	65,437	65,437	-
August	43,772	43,772	-
September	-	-	-
October	4,286	4,286	-
November	3,938	3,938	-
December	-	24,222	(24,222)
<b>TOTAL</b>	<b>302,222</b>	<b>326,444</b>	<b>(24,222)</b>

**MOBIL (LOCAL) ₦**

MONTH	AMOUNT PER AR (N'000)	AMOUNT PER SCHEDULE(N'000)	DIFFERENCE (N'000)
January	10,738,457	10,738,457	-
February	7,933,187	7,933,187	-
March	9,973,312	9,973,312	-
April	6,730,195	6,730,195	-
May	3,635,061	3,635,061	-
June	7,938,699	7,938,699	-
July	6,842,174	6,842,174	-
August	12,926,407	12,926,407	-
September	6,848,148	6,848,148	-
October	6,455,581	6,455,581	-
November	3,188,440	3,188,440	-
December	-	8,897,613	(8,897,613)
<b>TOTAL</b>	<b>83,209,661</b>	<b>92,107,274</b>	<b>(8,897,613)</b>

**TEPNG (LOCAL) ₦**

MONTH	AMOUNT PER AR (N'000)	AMOUNT PER SCHEDULE(N'000)	DIFFERENCE (N'000)
January	3,803,200	3,668,107	135,093
February	4,862,592	5,020,784	(158,192)
March	2,536,868	2,720,447	(183,579)
April	2,735,848	2,735,648	200
May	3,788,414	3,557,325	231,089
June	4,363,313	3,813,183	550,130
July	7,381,360	4,420,407	2,960,953
August	5,711,895	3,812,785	1,899,110
September	3,119,977	2,471,114	648,863
October	3,544,551	3,544,551	-
November	9,956,358	12,209,788	(2,253,430)
December	12,161,942	18,055,720	(5,893,778)
<b>TOTAL</b>	<b>63,966,318</b>	<b>66,029,859</b>	<b>(2,063,541)</b>

**TEPNG (FOREIGN) \$**

MONTH	AMOUNT PER AR (\$'000)	AMOUNT PER SCHEDULE(\$'000)	DIFFERENCE (\$'000)
January	21,859	11,134	10,725
February	31,112	27,143	3,969
March	12,129	9,271	3,858
April	5,964	-	5,964
May	-	-	-
June	15,563	12,177	3,386
July	53,149	22,900	30,249
August	65,996	22,939	43,057
September	25,234	14,310	10,924
October	4,289	4,289	-
November	27,796	37,937	(10,141)
December	71,298	62,947	8,351
<b>TOTAL</b>	<b>334,389</b>	<b>225,047</b>	<b>109,342</b>

It was only CNL Annual Return Cash Calls report in respect of the Cash received that agreed in totality with Partners Contribution Schedule presented by the JIA.

The Group Managing Director is required to:

- (i) Make prompt effort to resolve these arrears of Cash calls which may hinder the smooth running of the Joint Venture Operations,
- (ii) Investigate the disparities noted and necessary measures taken to correct the anomalies
- (iii) Forward evidence for audit verification.

### **6.23 NON AVAILABILITY OF JOINT VENTURES BANK STATEMENTS AND RECONCILIATION STATEMENTS**

Copies of Monthly Bank Statements and Bank Reconciliation Statements in respect of the Joint Bank Accounts opened for the Joint Venture Operations were not made available for audit check. The Joint Venture Operating Agreement (JOA), Para: 2:2:16 - 18, provides that "All bank transactions in Foreign & Local currencies shall be made through Bank Accounts opened and maintained by the operator exclusively for



the Joint Operations. The operator shall verify, obtain and forward to Non-operator, on a monthly basis, copies of Joint Bank Account Statements for the preceding months, accompanied by copies of relevant documents, not later than the 28<sup>th</sup> day of the following month”.

Non availability of these documents for audit check made it difficult for the audit team to confirm the payments of the Partners Contributions into the designated accounts and at the stated time indicated in the Annual Returns as well as appraise all other transactions from these accounts.

NNPC and NAPIMS Managements are required to produce the Joint Venture Operations Monthly Bank Statements and Bank Reconciliation Statements for audit examination.

#### **6.24 RELEASE OF TAX REFUND TO FIRS AND NCS: - ₦12,739,867,010.00**

It was observed that the sum of **₦12,739,867,010.00** was paid from the Federation Account vide various mandates as Tax Refund to FIRS and NCS for the year 2015 as shown in the table below.

<b>Transcript Month</b>	<b>Agency</b>	<b>Mandate No</b>	<b>Amount (₦)</b>
August	NCS	42730/RS/107/ 69/DF	239,867,010.00
September	FIRS	42730/RS/Vol7/303//DF	12,500,000,000.00
<b>Total</b>			<b>12,739,867,010.00</b>

However, it should be noted that tax refund is not normally paid to a tax payer rather tax credit is granted against future tax liability. Therefore, the ₦12,739,867,010.00 paid to FIRS and NCS served as an additional income to the two agencies, unless otherwise proved that it was actually paid to the tax payers.

Similarly, the FIRS is yet to provide evidence to Audit that the refund of ₦10,000,000,000.00 received from Federation Account in 2014 as stated in the Auditor General’s 2014 report was paid to the claimants.

The management of FIRS and NCS are required to provide:

- (i) A schedule showing details (names, account numbers, addresses) of the beneficiaries as well as approval, nature of the refund and evidence of over-payment of taxes by the beneficiaries for audit verification.
- (ii) Evidence of payment to the 3<sup>rd</sup> party beneficiaries, for the ₦10,000,000,000.00 tax refund in the year 2014 and ₦12,739,867,010.00 collected in 2015 or otherwise the funds be returned to Federation account and evidence of return should be forwarded to Auditor General for the Federation for necessary action.

## **PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPPRA)**

### **6.25 NON-COLLECTION OF “OVER RECOVERY”: ₦1,596,803,859.97 BY PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPPRA)**

It was observed that a total sum of ₦1,596,803,859.97 being the “over recovery” due from the oil marketers in 2015 were yet to be collected by the Agency over a year after it was due, contrary to usual practice in the industry. The practice had been that Oil Marketers will pay for the product and later recover their money from Federal Government (through PPPRA). In the case under review, the Oil Marketers over recovered what was due to them by ₦1,596,803,859.97. In other words, the Oil Marketers were over paid.

This non collection of the “over recovery” have denied the Federation needed funds for sharing to the three tiers of government, as well as the running and maintenance of the subsidy regime.

The Management of PPPRA is required to provide:

- (i) Explanation for the non-collection of the “over recovered” amount by the Oil marketers for over two years since this occurred.
- (ii) Take immediate and concrete action to recover the above outstanding amount from the Oil Marketers and forward to the Auditor General for appropriate verification.

### **6.26 NO EVIDENCE OF TRANSFER OF “OVER RECOVERY” COLLECTED**

It was observed from the records presented to the audit team that a total of ₦1,597,488,896.99 as shown below, being the over recovery collected from the marketers as extracted from the Audited Financial Statements of the Agency, was not remitted back to the Federation Account since subsidy was initially paid from the account.

<b>S/No.</b>	<b>Financial Statement Year</b>	<b>Page in Financial Statement</b>	<b>Amount Collected (₦)</b>
1.	2014	10	231,131,964.00
2.	2015	7	1,366,356,932.99
		<b>Total</b>	<b>1,597,488,896.99</b>

The Management of PPPRA is required to provide:

- (i) Reason for not transferring the “over recovery” amount of **₦1,597,488,896.99** collected to the Federation Account.
- (ii) Evidence of remittance to the Federation Account of all ‘over recoveries’ collected in the last five years.

## **DEPARTMENT OF PETROLEUM RESOURCES**

### **6.27 UNDER ACHIEVEMENT OF BUDGETED REVENUE COLLECTIONS FOR YEAR 2015: ₦56,745,393,198.39**

It was observed that the actual revenue collected in year 2015 was 91.19% of the budgeted revenue. When compared with 2014 performance this produced a shortfall of 44.81%. It should be noted that in 2014 DPR exceeded the budgeted amount by 36%. In Naira terms 2014 performance was 1,016,945,363,325.29 while 2015 performance was ~~₦~~587,634,606,801.61.

The reasons adduced by management for the shortfalls in 2015 include, the International Price fluctuations of crude oil per barrel and low oil production levels in Nigeria during the year 2015 among other factors - See the table below).

DESCRIPTION	YEAR 2014 (N)	YEAR 2015 (N)
Budgeted Revenue	749,968,000,000.00	644,380,000,000.00
Actual revenue collected	1,016,945,363,325.29	587,634,606,801.61
Variance	266,977,363,325.29	-56,745,393,198.39
Achievement/Performance (%)	136	91.19

Source: DPR Monthly Report and CBN Components for 2014/2015

The management of DPR is advised to adopt cost reduction/ control measures in the face of dwindling revenue occasioned by external factors.

### **6.28 OVER DUE REVIEW OF FEES IN DPR**

Examination of records revealed that the level of fees charged for DPR activities/services has become out of date and not in consonance with present realities. The provision of section 60 (1 and 2 of Petroleum Act CAP 10 states that (1) "A rent of ₦500.00 shall be payable for each calendar year for which an oil exploration license is in force; and where license is in force for only a part of a calendar, that part be regarded as a calendar year for the purpose of this paragraph (2). The annual rent payable on an oil prospecting license or an oil mining lease shall be: (a) on an oil mining lease: (i) for each square kilometre or part thereof of a producing oil mining lease for the first ten years, \$20.00 and (ii) thereafter for each square kilometre or part thereof until expiration of the lease and on renewal, \$15.00". Also, as reported in year 2014, the records of DPR showed various fees ranging as low as ₦20.00; ₦50.00 and ₦70.00 for Operators Application Forms. These rates are not in tune with the economic dictates of the Petroleum sector and are long overdue for upward review.

The Management of DPR has been advised to set in motion machinery for up-ward review of relevant fees/revenue payable by Operators to commensurate with the present International standard through the amendment of relevant provisions of the Petroleum Equalization Fund (PEF) Act, CAP 10 to reflect present Economic realities and help boost the Revenue Accruable to Federation Account.

## **6.29 UNCREDITED FUND BY CBN: ₦8,528,616.85**

It was observed that the sum of ₦8,528,616.85 being revenue accrued under local Miscellaneous Oil Revenue Account domiciled with CBN, was not credited to the Federation Account as at 31<sup>st</sup> December, 2015 as established in DPR's report to FAAC for the month. Audit noted that it's the practice of CBN to leave balance in this account at the end of each month throughout the year without transferring the whole amount due to the Federation Account thereby denying the Federation access to the fund as and when due.

The Management of DPR has been advised to ensure prompt remittance of revenue under local Miscellaneous Oil Revenue Account to the Federation Account. Accordingly the management of DPR should confirm to PAC action taken to ensure that funds under Miscellaneous Oil Revenue Account are remitted to the Federation Account promptly.

## **FEDERAL MINISTRY OF SOLID MINERALS**

### **6.30 DIFFERENCES IN REVENUE COLLECTION FIGURES REPORTED**

Audit examination of the CBN records obtained from FAAC Secretariat revealed that the total revenue received into Solid Minerals Account Collection No. 3000034179 during the year 2015 was ₦2,214,925,063.58. On the contrary, the total revenue reported for the same period as per records from Ministry of Solid Minerals was ₦2,085,031,079.09; showing a difference of ₦129,893,984.49. The management of Ministry of Solid Minerals explained that the difference could have been due to uncleared effects at month ends and different cut off dates applied when reporting to FAAC. Details are shown in table below:

### **Report on Revenue collections for the year 2015**

REVENUE RECORDS OBTAINED FROM MIN. OF SOLID MINERALS				REVENUE RECORDS IN CBN OBTAINED FROM FAAC	DIFFERENCE
MONTH	ROYALTY	FEES	TOTAL (=N=) (A)	CBN AMT. (=N=) (B)	(B-A)
JANUARY	53,667,250.57	47,662,000.00	101,329,250.57	243,636,227.88	142,306,977.31
FEBRUARY	114,483,759.23	34,478,000.00	148,961,759.23	88,145,250.57	(60,816,508.66)
MARCH	114,013,209.25	42,474,500.00	156,487,709.25	156,958,259.23	470,549.98
APRIL	85,321,082.78	57,301,500.00	142,622,582.78	171,314,709.25	28,692,126.47
MAY	130,849,510.79	80,995,000.00	211,844,510.79	85,321,082.78	(126,523,428.01)
JUNE	139,394,273.20	74,332,000.00	213,726,273.20	211,844,510.79	(1,881,762.41)
JULY	119,087,474.61	94,746,315.00	213,833,789.61	213,726,273.20	(107,516.41)
AUGUST	82,302,650.51	53,306,500.00	135,609,150.51	267,140,019.61	131,530,869.10
SEPTEMBER	124,022,514.44	94,563,043.00	218,585,557.44	177,329,422.68	(41,256,134.76)
OCTOBER	119,188,954.45	70,959,457.00	190,148,411.45	341,221,920.07	151,073,508.62
NOVEMBER	107,964,494.42	40,243,000.00	148,207,494.42	95,039,069.71	(53,168,424.71)
DECEMBER	151,577,089.84	52,097,500.00	203,674,589.84	163,248,317.81	(40,426,272.03)
<b>TOTAL</b>	<b>1,341,872,264.09</b>	<b>743,158,815.00</b>	<b>2,085,031,079.09</b>	<b>2,214,925,063.58</b>	<b>129,893,984.49</b>

The management of Ministry of Solid Minerals is required to:

- (i) Explain the above differences and efforts made to effect reconciliation.
- (ii) For proper accountability, henceforth, monthly reconciliation with CBN should be done with a view of sorting out any likely differences.

### **FEDERAL INLAND REVENUE SERVICE**

#### **6.31 OTHER TAXES (FOREIGN COLLECTIONS)**

In the month of February, 2015, it was observed that CBN Component Statement Figure (reported by Banking & Payment Systems Department of CBN) differed from FIRS Cash Book Figure to the tune of ₦3,323,473,715.50 (Three billion, three hundred and twenty three million, four hundred and seventy three thousand, seven hundred naira, fifty kobo) as shown below: An audit query was issued on this variance but no response was received.

<b>DATE</b>	<b>CBN COMPONENT STATEMENT FIGURES N</b>	<b>FIRS CASH BOOK FIGURES N</b>	<b>VARIANCE N</b>
Feb., 2015	18,500,670,349.67	21,824,144,065.17	3,323,473,715.50

The Chairman FIRS is required to justify this Variance with evidence of appropriate reconciliation (if any).

#### **6.32 VARIANCE IN PETROLEUM PROFIT TAX (PIT)**

In the month of February, 2015, it was also observed that PPT collection by FIRS differed from CBN Figure to the tune of ₦22,443,240,302.10 (Twenty two billion, four hundred and forty three million, two hundred and forty thousand, three hundred and two naira, ten kobo) as shown below. There was also an audit query on this matter but no satisfactory response.

<b>DATE</b>	<b>CBN COMPONENT STATEMENT FIGURES N</b>	<b>FIRS CASH BOOK FIGURES N</b>	<b>VARIANCE N</b>
February, 2015	124,934,037,681.69	147,377,277,983.79	22,443,240,302.10

The Chairman FIRS is required to justify this Variance with evidence of appropriate reconciliation, if any.

#### **6.33 TAX REFUNDS ACCOUNT**

In the course of examining Tax Refund Account maintained with Zenith Bank Plc and later transferred to CBN in October, 2015, an un-reconciled figure of ₦1,349,696,282.63 was noted at the end of the year - See Computation below:

	<b>₦</b>
Opening Balance (Zenith Bank) as at 1/1/2015 (attached)	5,599,807,163.53
Additional Fund Released (Tax Refund Account with CBN) attached	<u>12,500,000,000.00</u>
Total funds available for tax refund for the year	18,099,807,163.53
Total Tax Refund for the year 2015 as per attached refund schedule	<u>15,144,341,369.95</u>
Closing Balance as per Tax Refund Schedule (Attached)	2,955,465,793.53
Closing Balance as per CBN Statement ---31/12/2015	<u>1,605,769,510.95</u>
❖ Un-reconciled Difference	<u><b>1,349,696,282.63</b></u>

An audit query was issued but no satisfactory response was received. The Management of FIRS is requested to justify this Variance with evidence of appropriate reconciliation, if any.

### **VALUE ADDED TAX (VAT) ACCOUNT**

#### **6.34 VALUE ADDED TAX REVENUE ACCOUNT**

Audit examination of Value Added Tax (VAT) records revealed that the total revenue inflows to the Value Added Tax Account from Federal Inland Revenue Service and Nigeria Custom Service amounted to ₦778,727,941,622.67 as detailed below.

<b>MONTHS</b>	<b>NCS VAT ₦</b>	<b>FIRS VAT ₦</b>	<b>TOTAL ₦</b>
<b>JANUARY</b>	15,669,640,067.57	57,796,165,604.95	73,465,805,672.52
<b>FEBRUARY</b>	13,261,044,633.10	50,674,414,822.69	63,935,459,455.79
<b>MARCH</b>	8,472,700,386.37	49,783,887,749.26	58,256,588,135.63
<b>APRIL</b>	22,775,191,552.13	48,422,090,124.02	71,197,281,676.15
<b>MAY</b>	9,242,764,821.50	65,917,567,721.64	75,160,332,543.14
<b>JUNE</b>	12,573,815,710.55	44,247,386,454.06	56,821,202,164.61
<b>JULY</b>	13,812,065,833.43	51,180,080,587.45	64,992,146,420.88
<b>AUGUST</b>	14,914,805,320.52	60,030,302,631.05	74,945,107,951.57
<b>SEPTEMBER</b>	14,669,336,292.55	47,507,111,202.68	62,176,447,495.23
<b>OCTOBER</b>	13,146,321,040.07	43,252,691,752.24	56,399,012,792.31
<b>NOVEMBER</b>	16,374,196,603.65	43,823,138,887.87	60,197,335,491.52
<b>DECEMBER</b>	15,210,550,592.27	45,970,671,231.05	61,181,221,823.32
<b>TOTAL</b>	<b>170,122,432,853.71</b>	<b>608,605,508,768.96</b>	<b>778,727,941,622.67</b>

#### **6.35 DISTRIBUTION OF VALUE ADDED TAX REVENUES TO FEDERAL, STATES AND LOCAL GOVERNMENTS.**

During the period under review, a total of ₦778,727,941,622.71 as shown below was distributed to the three tiers of Government, namely, Federal ₦112,136,823,593.66, States ₦373,789,411,978.91 and Local Governments ₦261,652,588,385.24 after deducting the sum of ₦31,149,117,664.90 being cost of collections payable to Federal Inland Revenue Service (FIRS).

MONTH	FEDERAL	STATES	LOCAL GOVT	COST OF COLLECTION	TOTAL
JANUARY	10,579,076,016.84	35,263,586,722.81	24,684,510,705.97	2,938,632,226.90	73,465,805,672.52
FEBRUARY	9,206,706,161.63	30,689,020,538.78	21,482,314,377.15	2,557,418,378.23	63,935,459,455.79
MARCH	8,388,948,691.53	27,963,162,305.10	19,574,213,613.57	2,330,263,525.43	58,256,588,135.63
APRIL	10,252,408,561.37	34,174,695,204.55	23,922,286,643.19	2,847,891,267.05	71,197,281,676.16
MAY	10,823,087,886.21	36,076,959,620.71	25,253,871,734.49	3,006,413,301.73	75,160,332,543.14
JUNE	8,182,253,111.70	27,274,177,039.02	19,091,923,927.31	2,272,848,086.58	56,821,202,164.61
JULY	9,358,869,084.61	31,196,230,282.03	21,837,361,197.42	2,599,685,856.83	64,992,146,420.89
AUGUST	10,792,095,545.03	35,973,651,816.76	25,181,556,271.73	2,997,804,318.06	74,945,107,951.58
SEPTEMBER	8,953,408,439.31	29,844,694,797.71	20,891,286,358.40	2,487,057,899.81	62,176,447,495.23
OCTOBER	8,121,457,842.09	27,071,526,140.31	18,950,068,298.22	2,255,960,511.69	56,399,012,792.31
NOVEMBER	8,668,416,310.78	28,894,721,035.93	20,226,304,725.15	2,407,893,419.66	60,197,335,491.52
DECEMBER	8,810,095,942.56	29,366,986,475.20	20,556,890,532.64	2,447,248,872.93	61,181,221,823.33
<b>TOTAL</b>	<b>112,136,823,593.66</b>	<b>373,789,411,978.91</b>	<b>261,652,588,385.24</b>	<b>31,149,117,664.90</b>	<b>778,727,941,622.71</b>

### **6.36 DIFFERENCES IN FIGURES FROM UNDERLYING RECORDS/BOOKS OF ACCOUNTS OF THE FEDERATION**

Audit examination of the underlying books of accounts for the preparation of Federation Account at the FAAC secretariat revealed marked differences in the figures in the statutory ledgers, cash flow statements, CBN components statements, Bank statements and Transcripts Net flow. From records examined, only the figures of CBN component statements and the cash flow statement (Total amounts shared) agreed. There was difference of ₦414,686,082,459.37 noted between CBN components prepared by the Office of the Accountant General and the Bank statements. Also there was a difference of ₦422,699,378,763.41 noted between the Transcript and Cash flow statement. These records ordinarily ought to report the same figures.

The above scenario implies that proper reconciliations were not carried out among the various department and units responsible for the preparation of Federation Account.

The Accountant General of the Federation has been advised to ensure proper reconciliation of the records and books of accounts to agree the figures and inform this office accordingly.

### **6.37 NON-RESPONSE TO 2014 FEDERATION ACCOUNT REPORT**

It was observed that the Accountant-General's Office is yet to respond to the queries raised in 2014 Federation Account Report in flagrant violation of Financial Regulations 3115.

The Accountant-General of the Federation is required to provide reason for not responding to the queries in violation of Financial Regulation 3115 and to respond to the Report forthwith.

## **Acknowledgement**

I wish to express my profound gratitude and deep appreciation to all members of my staff for their hard work and diligence during the period under review. This report is a demonstration of their devotion to duty and unalloyed support for the role of this Office. I also thank Management and staff of Office of the Accountant-General of the Federation and other functionaries outside my Office who have so delightfully co-operated with my Office in the performance of my statutory duties this year under review and in the compilation of this Report.

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

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

**May 31<sup>st</sup>, 2017.**



# **APPENDICES**

**APPENDIX 1****DISCREPANCIES BETWEEN FINANCIAL STATEMENTS & TRANSCRIPTS**

Code	MDAs	Financial Statement	Transcript
		N	N
11100800100	National Emergency Management Agency	-5,364,590,286.41	787,,970,560.12
11104800100	Nigeria Atomic Energy Comm & ITS	32,720,914.61	5,576,890,,05
11200300100	House of Representative	1,136,851,843.27	824,765,402.02
11900700100	Directorate of Technical Coop in Africa.	0	21,266,924.22
12500100100	Office of the Head of Service	12,694,453,443.78	55,904,041.92
12500600100	Public Service Institute	0	18,254,646.83
12500800100	Bureau of Public Service Reforms	5,063,401.52	4,948,401.52
14800100100	INEC	2,666,168,908.48	2,883,450,167.55
22001100100	Nigeria Custom Service	0	41,047,337.17
22700400100	National Productivity Centre	3,356,054.87	0
22803300100	National Centre for Tech. Mgt	0	29,511,216.18
22807200100	Technology Business Incubator- Enugu	0	1,778,840.16
22900500100	Maritime Academy	-48,366,208.97	116,520,251.77
23300100100	Fed. Min. of Mines & Steel Devt.	382,167,351.62	1,428,121.00
23300900100	Nigeria Institute of Mining & Geosciences	1,809,215.38	1,814,855.50
25203800100	Benin/Owena RBDA	-51,870,329.22	399,323,270.12
25204800100	Upper Niger RBDA	-755,890.01	0
31800100100	National Judicial Council Abuja	2,438,979,177.26	5,027,950,619.65
32600300100	Legal Aid Council	40,002,432.95	16,556,456.00
43700100100	Federal Capital Territory Admin.	64,840,577.25	0.03
51700300100	Universal Basic Education(UBE) Comm.	91,176,644,650.04	8,123,781,349.56
51701800500	Fed. Poly, Kaura Namoda	-705,822.81	3,286,814.34
51701801100	Fed. Poly, Ede	81,917,414.79	171,855,338.28
51701801300	Fed. Poly, Nekede	-4,462,098.76	90,449,770.25
51701801400	Fed. Poly, Oko	87,517,526.13	914,956,296.85
51701900100	Fed. College of Education, Abeokuta	-614,959.15	51,131,553.11
51701900500	Fed. College of Education, Gombe	110,709,427.74	246,684,383.39
51701900700	Fed. College of Education, Kano	1,980,459.00	55,682,193.37
51701900900	Fed. College of Education, Kotangora	34,531,537.64	49,307,795.57
51701901500	Fed.I College of Education, Pankshin	-16,866,052.05	70,711.45
51701901600	Fed. College of Education Potiskum	21,421,515.75	158,527,075.23
51701901900	Fed. College of Education, Zaria	118,705,467.00	496,109.01
51702101200	University of Agriculture, Makurdi	1,077,482.98	2,117,506.11
51702101600	University of Tech., Owerri	2,386,612,133.73	5,210,145,786.47
52101700100	Environmental Health Officers Tutors, Ibadan	0	827,192.14
52102601300	Aminu Kano University Teach. Hospita	16,021.33	27,511,937.29
52102700600	Fed. Psychiatric Hospital Calabar	8,609,262.58	15,301,318.82
52102701000	Fed. Neuro Psychiatric Hospital Abeokuta	142,833,145.96	143,689,776.85
52102702800	Fed. Medical Centre, Yola	-2,704,629.47	8,336.00
52102703500	Fed. Medical Centre, Jigawa	725,741.27	1,565,669.24
52102703600	Fed. Medical Centre, Nasarawa	-118,661.66	11,338.25
53500500100	Chad Basin National Park	425,425.00	-3,420,255.50
53500900100	Okumu National Park	77,912.44	17,023.62
53501300100	Forestry Research Institute of Ibadan	9,882,256.35	142,080.00
53501500100	NOSDRA	2,515,562.95	20,305.08
11200800100	Nat. Assembly General Service Office	84,628,034.51	170,376,200.51
	<b>Total</b>	<b>108,246,189,359.67</b>	<b>24,879,064,156.93</b>

**APPENDIX 2****SCHEDULE OF MDA'S WITH CLOSING BALANCES**

Code	Description	ACTUAL YEAR 2015	PREVIOUS YEAR 2014
011100500100	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - MDGS (OSSAP-MDGS)	36,624,222,290.10	5,244,110,771.68
016100100100	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	29,236,106,915.12	29,301,615,077.18
012500700100	ESTABLISHMENT AND PENSIONS OFFICE	12,638,549,401.86	13,100,134,441.96
011600300100	NIGERIAN ARMY	8,910,068,081.30	0
012300300100	NIGERIAN TELEVISION AUTHORITY	3,881,801,803.94	404,521,389.19
011100800100	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	3,498,629,943.48	43,936,443.60
011600400100	NIGERIAN NAVY	3,177,971,806.42	0
014800100100	INDEPENDENT NATIONAL ELECTORAL COMMISSION	2,883,450,167.85	1,268,046,927.56
011602100100	MILITARY PENSION BOARD	2,617,254,519.50	285,255,250.17
012400300100	NIGERIA IMMIGRATION SERVICE	2,173,058,198.90	465,378,113.87
015500300100	POLICE PENSION BOARD	2,138,231,662.75	1,120,408,688.87
011600500100	NIGERIAN AIRFORCE	1,910,661,512.68	2,912.72
011200900100	NATIONAL INSTITUTE FOR LEGISLATIVE STUDIES (NILS)	1,522,593,427.50	70,414,977.33
011200300100	HOUSE OF REPRESENTATIVES	1,136,851,843.33	0
011200200100	SENATE	647,277,891.49	0
016300100100	POLICE FORMATIONS AND COMMAND	559,973,649.02	0
011100100100	STATE HOUSE - HQTRS	439,346,186.26	0
011601501700	DEFENCE MISSIONS	395,325,856.86	118,082,147.16
015600100100	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	331,349,424.44	17,982,715.48
012400100100	FEDERAL MINISTRY OF INTERIOR - HQTRS	175,059,072.67	486,549,448.94
011601200100	DEFENCE INTELLIGENCE AGENCY	96,598,605.45	0
014500100100	PUBLIC COMPLAINTS COMMISSION	76,102,108.00	0
015500100100	FEDERAL MINISTRY OF POLICE AFFAIRS	59,473,059.06	0
012500100100	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	55,904,041.92	12,638,549,401.86
016101300100	NATIONAL PENSION COMMISSION	52,407,776.00	0
016101500100	NIGERIA CHRISTIAN PILGRIM COMMISSION	42,030,299.60	29,752,785.51
016101400100	NATIONAL HAJJ COMMISSION OF NIGERIA	38,125,000.00	0
012400200100	NIGERIAN PRISON SERVICE	21,504,984.88	0
016000100100	POLICE SERVICE COMMISSION HQTRS	15,217,015.18	0
012500200100	FEDERAL GOVT STAFF HOUSING LOANS BOARD	12,002,775.31	11,353,212.25
011601300100	PRESIDENTIAL COMMITTEE ON BARRACKS REHABILITATION	6,168,918.88	6,168,918.88
016200100100	FEDERAL MINISTRY OF SPECIAL DUTIES SGF	5,181,769.42	0
015900100100	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	2,321,425.15	0
012400400100	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	808,365.40	0
011101000100	BUREAU OF PUBLIC PROCUREMENT (BPP)	760,854.30	0
016101800100	SERVICOM	682,360.00	0
011104800100	NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	514,794.10	27,144,024.56
012300100100	FEDERAL MINISTRY OF INFORMATION - HQTRS	468,467.40	0
012300500100	NEWS AGENCY OF NIGERIA	349,580.00	0

011100700100	BUREAU OF PUBLIC ENTERPRISES (BPE)	345,650.21	0
011200100100	NASS MANAGEMENT	262,608.32	1,260,749,345.80
011200400100	NATIONAL ASSEMBLY COMMISSION	193,498.00	0
012500800100	BUREAU OF PUBLIC SERVICE REFORMS	115,000.00	0
011900100100	FEDERAL MINISTRY OF FOREIGN & INTERGOVERNMENTAL AFFAIRS - HQTRS	107,000.86	0
012301000100	NATIONAL FILM AND VIDEO CENSOR BOARD	23,560.00	0
012300600100	VOICE OF NIGERIA	5,888.23	0
014000100100	AUDITOR GENERAL FOR THE FEDERATION	18.8	0
016100700100	FEDERAL ROAD SAFETY COMMISSION	16	0
011600100100	FEDERAL MINISTRY OF DEFENCE - MAIN MOD	0	22,931,115.00
011900900100	FOREIGN MISSION: ABIDJAN	0	647,211,578.14
012400600100	CUSTOM, IMMIGRATION, PRISON PENSION OFFICE (CIPPO)	0	11,951,828,491.84
011200800100	GENERAL SERVICE OFFICE		85,834.00
	<b>ADMINISTRATION TOTAL</b>	<b>78,761,236,805.84</b>	<b>78,522,214,013.55</b>
022000800100	FEDERAL INLAND REVENUE SERVICES	14,661,785,240.01	14,661,785,240.01
023100300100	NATIONAL RURAL ELECTRIFICATION AGENCY	866,835,342.96	0
025300100100	FEDERAL MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT - HQTRS	633,716,439.10	0
022700500100	NATIONAL DIRECTORATE OF EMPLOYMENT	426,959,014.72	87,073,248.58
025203800100	BENIN/ OWENA RBDA	399,323,270.12	0
022807300100	ENERGY COMMISSION OF NIGERIA	345,255,609.44	13,383,177.05
025204000100	CROSS RIVER RBDA	337,766,359.58	0
023301000100	NIGERIA MINING CADASTRE OFFICE & CENTRES	303,822,358.30	872,946.75
023100100100	FEDERAL MINISTRY OF ENERGY (POWER) - HQTRS	247,608,523.40	675,376,922.52
023400400100	FEDERAL ROAD MAINTENANCE AGENCY	239,518,038.37	225,166,116.82
023800100100	NATIONAL PLANNING COMMISSION - HQTRS	149,622,809.63	0
025200100100	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	119,400,000.00	0
022000100100	FEDERAL MINISTRY OF FINANCE - HQTRS	110,210,960.00	0
022000300100	BUDGET OFFICE OF THE FEDERATION	95,765,425.00	0
023000600100	ACCIDENT INVESTIGATION BUREAU	67,935,834.00	0
023600100100	FEDERAL MINISTRY OF TOURISM, CULTURE & NATIONAL ORIENTATION - HQTRS	62,567,444.00	0
023000100100	FEDERAL MINISTRY OF AVIATION	61,699,434.48	0
022800900100	BOARD FOR TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABUJA	47,242,697.19	47,242,697.19
022001100100	NIGERIA CUSTOM SERVICES	41,047,337.17	0
021500300100	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	25,351,306.41	0
022800200100	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES	22,730,681.32	0
022000200100	DEBT MANAGEMENT OFFICE	20,138,550.21	0
022001500100	PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	16,303,607.69	777,026,697.22
023200100100	MINISTRY OF ENERGY (PETROLEUM RESOURCES) HQTRS	14,903,959.39	0
022700400100	NATIONAL PRODUCTIVITY CENTRE	3,356,054.87	3,356,054.87
023400200100	OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	2,718,570.24	110,779.50
021501900100	VETERINARY COUNCIL OF NIGERIA	2,677,488.00	86,548.74
023300900100	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	1,809,215.38	1,635,699.57

023300100100	FEDERAL MINISTRY OF MINES AND STEEL DEVELOPMENT - HQTRS	1,428,127.00	0
022801300100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	788,278.38	0
022803200100	ELECTRONICS DEVELOPMENT INSTITUTE (ELDI), AWKA	599,860.00	0
021502500100	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	358,750.00	0
022800800300	BIORESOURCE DEVELOPMENT CENTRE ISANLU, KOGI STATE	269,445.17	0
021502600100	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	203,015.00	0
022802800100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YOLA	174,013.47	0
023300300100	NIGERIAN GEOLOGICAL SURVEY AGENCY.	145,340.00	0
021502400100	FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY - NEW BUSSA	111,665.50	0
025205100100	GURARA WATER MANAGEMENT AUTHORITY	87,100.00	0
022700100100	FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY - HQTRS	56,645.25	0
024600100100	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	43,639.50	29,548,081.29
022800800100	NATIONAL BIOTECHNOLOGICAL DEVELOPMENT AGENCY - ABUJA	26,289.33	0
022200900100	CONSUMER PROTECTION COUNCIL	19,127.11	0
022800300100	SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	14,704.10	0
023300400100	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	12,428.78	0
021502800100	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	10,152.98	0
022803700100	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	3,660.58	0
021500600100	NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	1,960.70	0
022806300100	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	1,734.00	0
025200200100	NIGERIA HYDROLOGICAL SERVICE AGENCY	7.28	0
022000700100	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	0	370,051,213.80
023600800100	NATIONAL GALLERY OF ART	0	35,267,074.88
023800400100	NATIONAL BUREAU OF STATISTICS	0	121,378,810.79
025205000100	NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION		88,698.61
	<b>ECONOMIC TOTAL</b>	<b>4,670,642,275.10</b>	<b>17,049,450,008.19</b>
031800100100	NATIONAL JUDICIAL COUNCIL- ABUJA	2,438,979,177.26	1,572,781,130.86
031800400100	FEDERAL HIGH COURT ? LAGOS	886,155,080.24	0
031800800100	NATIONAL INDUSTRIAL COURT	559,754,741.03	0
031800200100	SUPREME COURT OF NIGERIA	165,914,184.70	795,411.84
034400100100	CODE OF CONDUCT BUREAU	147,890,996.00	0
031801000100	JUDICIARY SERVICE COMMITTEE- F.C.T. ABUJA	146,604,598.45	146,604,598.45
031800300100	COURT OF APPEAL	126,093,174.92	0
031800500100	HIGH COURT OF JUSTICE ? F.C.T. ABUJA	83,060,160.01	0
032600300100	LEGAL AID COUNCIL	40,002,432.95	0
031800700100	CUSTOMARY COURT OF APPEAL- ABUJA	37,585,467.47	0
031801100100	FEDERAL JUDICIARY SERVICE COMMISSION- ABUJA	32,361,545.60	146,604,598.45
032601100100	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	25,012,736.50	0
031800600100	SHARIA COURT OF APPEAL ? ABUJA	11,190,599.52	0
031800900100	NATIONAL JUDICIAL INSTITUTE- ABUJA	1,493,537.03	0
	<b>LAW &amp; JUSTICE TOTAL</b>	<b>2,263,119,254.42</b>	<b>1,866,785,739.60</b>

043700100100	FEDERAL CAPITAL TERRITORY ADMINISTRATION	64,840,577.25	64,840,577.22
045100100100	FEDERAL MINISTRY OF NIGER DELTA HQTRS	117,227,678.29	0
	<b>REGIONAL TOTAL</b>	<b>182,068,255.54</b>	<b>64,840,577.22</b>
051700300100	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	8,504,302,016.43	82,672,342,633.61
051702101600	UNIVERSITY OF TECHNOLOGY, OWERRI	2,386,462,821.93	0
051700100100	FEDERAL MINISTRY OF EDUCATION - HQTRS	1,151,519,102.50	0
054300100100	NATIONAL POPULATION COMMISSION	572,825,210.73	0
052104900100	NATIONAL HOSPITAL	546,107,001.70	546,107,001.70
053500100100	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	353,310,258.09	0
052100100100	FEDERAL MINISTRY OF HEALTH - HQTRS	313,428,309.32	312,528,811.88
051701801400	FEDERAL POLYTECHNIC OKO	211,955,717.63	0
051700500100	JOINT ADMISSIONS MATRICULATION BOARD	182,399,216.12	3,356,443.98
051701801100	FEDERAL POLYTECHNIC EDE	178,726,799.61	0
052102701000	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	142,833,145.96	87,352,324.98
051701901900	FEDERAL COLLEGE OF EDUCATION ZARIA	118,705,467.00	0
051701900500	FEDERAL COLLEGE OF EDUCATION GOMBE	110,709,427.74	0
051400200100	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	93,646,282.62	0
051701800600	FEDERAL POLYTECHNIC MUBI	88,893,737.04	0
051701801300	FEDERAL POLYTECHNIC NEKEDE	85,390,575.31	0
051701800100	FEDERAL POLYTECHNIC ADO-EKITI	74,173,130.05	0
051701800300	FEDERAL POLYTECHNIC BIDA	61,318,550.74	0
051701900100	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	49,909,836.48	0
051701900900	FEDERAL COLLEGE OF EDUCATION KOTANGORA	49,307,795.57	0
051701000100	MASS LITERACY COUNCIL	38,764,980.00	0
051702000100	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT PRESIDENCY - NATIONAL SPORTS COMMISSION - HQTRS	37,275,000.00	0
053900100100		32,603,845.51	32,369,803.46
051702102500	NATIONAL MATHEMATICAL CENTRE, SHEDA	26,242,260.41	4,535,496.00
053501600100	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	22,425,994.64	22,425,994.64
051701901600	FEDERAL COLLEGE OF EDUCATION POTISKUM	21,421,515.75	0
051300100100	FEDERAL MINISTRY OF YOUTH DEVELOPMENT - HQTRS	20,314,637.51	119,291.00
052102601000	UNIVERSITY OF CALABAR TEACHING HOSPITAL	17,492,462.99	0
051300200100	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	15,364,400.88	0
053501400100	FORESTRY MECHANISATION COLLEGE AFAKA	15,105,236.00	0
053501300100	FORESTRY RESEARCH INSTITUTE OF IBADAN	9,882,256.35	0
052102700600	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	8,609,262.58	0
052102600300	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	8,308,701.25	0
052102702700	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	6,893,222.02	0
051702102300	BAYERO UNIVERSITY, KANO	4,380,662.89	0
051702100700	UNIVERSITY OF JOS	3,954,268.50	0
051701800500	FEDERAL POLYTECHNIC KAURA-NAMODA	3,286,814.34	0
051702200100	DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA	3,175,237.68	0
053501500100	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	2,515,562.95	0
052102600100	UNIVERSITY COLLEGE HOSPITAL IBADAN	2,419,616.12	0

051701900700	FEDERAL COLLEGE OF EDUCATION KANO	1,980,459.00	0
051701902100	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	1,652,656.09	0
052102703500	FEDERAL MEDICAL CENTRE, JIGAWA STATE	1,565,669.24	0
051702103700	FEDERAL UNIVERSITY WUKARI	1,512,766.21	0
051700900100	NATIONAL EXAMINATIONS COUNCIL	1,508,402.38	0
051702101200	UNIVERSITY OF AGRICULTURE, MAKURDI	1,077,482.98	0
051701801700	FEDERAL POLYTECHNIC GWANDU	755,734.01	0
052102701100	FEDERAL COLLEGE OF COMPLEMENTARY AND ALTERNATIVE MEDICINE, NIGERIA	500,000.00	0
053500500100	CHAD BASIN NATIONAL PARK	425,425.00	0
051700800100	NATIONAL LIBRARY OF NIGERIA	333,815.38	0
051701400100	TEACHERS REGISTRATION COUNCIL OF NIGERIA	<b>285,549.68</b>	0
052102700500	FEDERAL PSYCHIATRIC HOSPITAL KADUNA	170,281.60	0
051400100100	FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	107,000.86	0
051702102800	NATIONAL INSTITUTE FOR NIGERIAN LANGUAGES	100,287.00	0
051701901500	FEDERAL COLLEGE OF EDUCATION PANKSHIN	70,711.45	0
051702101900	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	57,499.01	0
052103600100	NOMA CHILDREN HOSPITAL, SOKOTO	52,027.00	0
053500600100	GASHAKA GUMTI NATIONAL PARK	29,536.25	0
051701801500	FEDERAL POLYTECHNIC DAMATURU	20,079.93	0
052102601600	ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL BAUCHI	18,414.98	0
052102601300	AMINU KANO UNIVERSITY TEACHING HOSPITAL	16,021.33	0
052102703600	FEDERAL MEDICAL CENTRE, NASARAWA STATE	11,338.25	0
053500200100	NATIONAL PARK HEADQUARTERS	10,754.33	2,327,339.63
052102702800	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	8,336.00	0
052102802800	FEDERAL STAFF EYE CLINICS, ABUJA	1,400.00	1,400.00
052102600500	UNIVERSITY OF BENIN TEACHING HOSPITAL	727.57	0
052101400100	NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION AND CONTROL		890,456,122.50
	<b>SOCIAL SECTOR TOTAL</b>	<b>7,084,330,700.04</b>	<b>84,573,922,663.38</b>
	<b>TOTAL</b>	<b>92,961,397,290.94</b>	<b>182,077,213,001.94</b>

**APPENDIX 3:****MDA'S WITH OUTSTANDING IMPREST**

<b>Code</b>	<b>Description</b>	<b>Opening Balance</b>	<b>Additions</b>	<b>Deductions</b>	<b>Closing Balance</b>
		<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>
14700100100	Federal Civil Service Commission	- 70,098,763.60	157,645,652.20	5,540,000.00	82,006,888.60
12500100100	Office Of The Head Of The Civil Service Of The Federation – Hqtrs	0	100,000.00	0	100,000.00
16000100100	Police Service Commission Hqtrs	0	5,960,000.00	4,960,000.00	1,000,000.00
16101700100	National Lottery Regulatory Commission (NLRC)	0	1,020,000.00	0	1,020,000.00
	<b>Administration Total</b>	<b>70,098,763.60</b>	<b>164,725,652.20</b>	<b>10,500,000.00</b>	<b>84,126,888.60</b>
22000700100	Office Of The Accountant-General Of The Federation	0	13,010,000.00	10,730,000.00	2,280,000.00
22200100100	Federal Ministry Of Trade And Investment – Hqtrs	0	2,860,000.00	0	2,860,000.00
22802700100	Technology Business Incubator Centre - Abeokuta	0	1,194,250.00	200,000.00	994,250.00
22803700100	Centre For Satellite Technology Development – Abuja	0	296,000.00	0	296,000.00
23100100100	Federal Ministry Of Energy (Power) – Hqtrs	6,830,000.00	4,495,000.00	6,830,000.00	4,495,000.00
23301000100	Nigeria Mining Cadastre Office & Centres	0	2,240,000.00	0	2,240,000.00
23800400100	National Bureau Of Statistics	0	4,680,000.00	0	4,680,000.00
25200100100	Federal Ministry Of Water Resources – Hqtrs	2,760,000.00	2,560,000.00	2,760,000.00	2,560,000.00
25205000100	Nigeria Integrated Water Management Commission	0	740,000.00	0	740,000.00
25300100100	Federal Ministry Of Lands, Housing & Urban Development – Hqtrs	0	1,880,000.00	0	1,880,000.00
	<b>Economic Total</b>	<b>9,590,000.00</b>	<b>33,955,250.00</b>	<b>20,520,000.00</b>	<b>23,025,250.00</b>
31800600100	Sharia Court Of Appeal , Abuja	0	16,413,070.00	60,000.00	16,353,070.00
32600300100	Legal Aid Council	0	4,690,000.00	210,000.00	4,480,000.00
	<b>Law &amp; Justice Total</b>	<b>0</b>	<b>21,103,070.00</b>	<b>270,000.00</b>	<b>20,833,070.00</b>
51700100100	Federal Ministry Of Education – Hqtrs	0	1,300,000.00	720,000.00	580,000.00
51700900100	National Examinations Council	0	27,034,022.63	19,581,504.00	7,452,518.63
51701802200	Federal Polytechnic Bonny	0	10,090,000.00	0	10,090,000.00
51701900900	Federal College Of Education Kotangora	0	3,607,356.50	200,000.00	3,407,356.50



51701901500	Federal College Of Education Pankshin	0	1,035,000.00	0	1,035,000.00
51701902100	Alvan Ikoku College Of Education, Owerri	0	1,302,700.00	1,189,700.00	113,000.00
51702103400	Federal University Dutsin-Ma	0	300,945.00	144,990.00	155,955.00
52102600500	University Of Benin Teaching Hospital	0	30,962,053.15	0	30,962,053.15
52102601300	Aminu Kano University Teaching Hospital	0	6,457,088.77	0	6,457,088.77
52102601600	Abubakar Tafawa Balewa University Teaching Hospital Bauchi	0	2,299,521.19	0	2,299,521.19
52102701000	Federal Neuro-Psychiatric Hospital Abeokuta	0	1,197,306.75	6,200.00	1,191,106.75
52102702700	Federal Medical Centre, Gusau Zamfara	0	1,480,420.00	0	1,480,420.00
54300100100	National Population Commission	0	100,000.00	0	100,000.00
	<b>Social Sector Total</b>	<b>0</b>	<b>87,166,413.99</b>	<b>21,842,394.00</b>	<b>65,324,019.99</b>
	<b>Total</b>	<b>-</b>	<b>58,988,763.60</b>	<b>314,790,386.19</b>	<b>60,972,394.00</b>
					<b>194,829,228.59</b>

#### **APPENDIX 4:**

#### **UNRETIRED ADVANCES**

<b>Code</b>	<b>Description</b>	<b>Opening Balance</b>	<b>Additions</b>	<b>Deductions</b>	<b>Closing Balance</b>
		<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>
012300100100	FEDERAL MINISTRY OF INFORMATION – HQTRS	0	154,387,575.00	77,351,152.00	77,036,423.00
012400100100	FEDERAL MINISTRY OF INTERIOR – HQTRS	0	66,245,565.00	62,432,425.00	3,813,140.00
012400300100	NIGERIA IMMIGRATION SERVICE	0	293,997,603.07	5,037,239.63	288,960,363.44
012500800100	BUREAU OF PUBLIC SERVICE REFORMS	0	198,074,250.63	127,899,309.95	70,174,940.68
014500100100	PUBLIC COMPLAINTS COMMISSION	0	184,815,938.19	169,033,342.37	15,782,595.82
014700100100	FEDERAL CIVIL SERVICE COMMISSION	77,318,487.61	116,508,610.00	161,438,427.61	32,388,670.00
015600100100	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	0.06	59,316,011.57	888,000.00	58,428,011.63
015900100100	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	0	5,511,580.00	0	5,511,580.00
016000100100	POLICE SERVICE COMMISSION HQTRS	0	5,090,466.13	4,189,511.13	900,955.00
	<b>Administration Total</b>	<b>77,318,487.67</b>	<b>1,083,947,599.59</b>	<b>608,269,407.69</b>	<b>552,996,679.57</b>
025203800100	BENIN/ OWENA RBDA	0	457,800.00	0	457,800.00
024600100100	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	0	28,750,390.00	27,590,390.00	1,160,000.00
023400400100	FEDERAL ROAD MAINTENANCE AGENCY	0	65,179,231.00	63,705,031.00	1,474,200.00
022700500100	NATIONAL DIRECTORATE OF EMPLOYMENT	0	102,767,827.00	99,160,502.00	3,607,325.00
022800100100	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY – HQTRS	0	9,022,200.00	5,007,170.00	4,015,030.00
022700100100	FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY - HQTRS	6,911,600.00	49,314,225.00	50,447,575.00	5,778,250.00
023800400100	NATIONAL BUREAU OF STATISTICS	0	48,435,660.86	35,817,223.86	12,618,437.00
022200100100	FEDERAL MINISTRY OF TRADE AND INVESTMENT – HQTRS	0	19,659,800.00	0	19,659,800.00
025300100100	FEDERAL MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT –	0	45,833,820.00	0	45,833,820.00

	HQTRS				
022000700100	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	0	204,431,287.00	157,273,837.00	47,157,450.00
022001500100	PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	0	49,711,871.59	0	49,711,871.59
023800100100	NATIONAL PLANNING COMMISSION – HQTRS	92,581,172.50	88,332,195.00	92,581,172.50	88,332,195.00
022000300100	BUDGET OFFICE OF THE FEDERATION	98,433,423.00	219,807,421.20	225,471,100.20	92,769,744.00
025200100100	FEDERAL MINISTRY OF WATER RESOURCES – HQTRS	213,392,368.09	96,390,477.00	213,392,368.09	96,390,477.00
023600100100	FEDERAL MINISTRY OF TOURISM, CULTURE & NATIONAL ORIENTATION – HQTRS	27,343,630.00	231,225,735.90	83,081,006.90	175,488,359.00
	<b>Economic Total</b>	<b>438,662,193.59</b>	<b>1,259,319,941.55</b>	<b>1,053,527,376.55</b>	<b>644,454,758.59</b>
031800300100	COURT OF APPEAL	236,557,856.96	399,725,835.41	277,611,630.33	358,672,062.04
031800500100	HIGH COURT OF JUSTICE ? F.C.T. ABUJA	0	71,099,582.50	20,000.00	71,079,582.50
031800600100	SHARIA COURT OF APPEAL ? ABUJA	0	11,205,973.00	0	11,205,973.00
031800800100	NATIONAL INDUSTRIAL COURT	0	265,278,643.97	262,343,686.88	2,934,957.09
031801000100	JUDICIARY SERVICE COMMITTEE- F.C.T. ABUJA	2,440,200.00	17,411,600.00	8,765,200.00	11,086,600.00
031801100100	FEDERAL JUDICIARY SERVICE COMMISSION- ABUJA	2,440,200.00	33,755,140.00	26,193,880.99	10,001,459.01
	<b>LAW &amp; JUSTICE TOTAL</b>	<b>241,438,256.96</b>	<b>798,476,774.88</b>	<b>574,934,398.20</b>	<b>464,980,633.64</b>
045100100100	FEDERAL MINISTRY OF NIGER DELTA HQTRS	127,181,876.00	76,906,450.00	155,000,926.00	49,087,400.00
	<b>Regional Total</b>	<b>127,181,876.00</b>	<b>76,906,450.00</b>	<b>155,000,926.00</b>	<b>49,087,400.00</b>
053500100100	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	0	367,000.00	0	367,000.00
052102601600	ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL BAUCHI	0	6,718,877.10	0	6,718,877.10
051300100100	FEDERAL MINISTRY OF YOUTH DEVELOPMENT - HQTRS	0	73,167,831.72	54,924,781.72	18,243,050.00
052102601300	AMINU KANO UNIVERSITY TEACHING HOSPITAL	0	20,805,193.20	0	20,805,193.20
051701802200	FEDERAL POLYTECHNIC BONNY	0	22,803,246.65	0	22,803,246.65
051701901600	FEDERAL COLLEGE OF EDUCATION POTISKUM	0	70,278,222.98	26,346,682.46	43,931,540.52
052100100100	FEDERAL MINISTRY OF HEALTH - HQTRS	377,923,512.00	162,024,504.00	379,135,212.00	160,812,804.00
054300100100	NATIONAL POPULATION COMMISSION	28,464,277.00	316,144,970.10	33,243,346.00	311,365,901.10
	<b>Social Sector Total</b>	<b>406,387,789.00</b>	<b>672,309,845.75</b>	<b>493,650,022.18</b>	<b>585,047,612.57</b>
	<b>Total</b>	<b>1,290,988,603.22</b>	<b>3,890,960,611.77</b>	<b>2,885,382,130.62</b>	<b>2,296,567,084.37</b>

## APPENDIX 5:

### Inappropriate withdrawals from Solid Minerals Development Funds

S/N	Date	Purpose	Amount Granted '=N='	Amount Paid back '=N='	Balance '=N='
i.	7/10/04	Loan granted to finance deficit in Year 2004 Fiscal Budget	50,000,000,000.00	-	50,000,000,000.00
ii.	25/11/04	Loan granted to Federal Min. Of Foreign Affairs for the purchase of Chancery in Tokyo	2,683,974,056.35	-	2,683,974,056.35
iii.	30/12/04	Loan granted to Federal Min. Of Foreign Affairs for the purchase of Chancery in Tokyo	1,113,681,606.35	-	1,113,681,606.35
		<b>Sub- Total for 2004</b>	<b>53,797,655,662.70</b>		<b>53,797,655,662.70</b>
iv.	9/09/05	Loan granted to Purchase ADB shares	441,402,385.67	457,614,942.09	- 16,212,556.42
v.	19/09/05	Loan granted to Federal Min. Of works for payment to Gitto Costruzioni General Nig. Ltd.	2,000,000,000.00	1,819,005,666.00	180,994,334.00
vi.	21/12/05	Loan granted to Federal Min. Of Water Resources for Gurara Water Project -2nd Payment	14,988,625,000.02	11,967,993,652.00	3,020,631,348.02
		<b>Sub- Total for 2005</b>	<b>17,430,027,385.69</b>	<b>14,244,614,260.09</b>	<b>3,185,413,125.60</b>
vii.	9/02/06	Loan: Being payment of October-December 2005 Arrears of Monetised fringe Benefit in all Federal Government Parastatals	10,114,945,832.00	10,100,000,000.00	14,945,832.00
viii.	21/03/06	Loan: Being payment of October-December 2005 Arrears of Monetised fringe Benefit in all Federal Government Parastatals	21,603,954.00	-	21,603,954.00
ix.	6/07/06	Loan: Being payment of October-December 2005 Arrears of Monetised fringe Benefit in all Federal Government Parastatals	139,379,192.00	-	139,379,192.00
x.	19/07/06	Loan: Being reimbursement to Anambra State Government for amount expended on Federal Roads	1,800,000,000.00	-	1,800,000,000.00
xi.	11/08/06	Loan: Release for the payment of severance benefit to the staff of Federal Airport Authority of Nigeria (FAAN)who currently disengaged from service in the on-going restructuring exercise	2,000,000,000.00	-	2,000,000,000.00
xii.	27/11/06	Loan: release to Federal Airport Authority of Nigeria (FAAN)as Aviation Infrastructure Intervention Fund to address the infrastructure problems in the Aviation Sector	11,000,000,000.00	-	11,000,000,000.00
xiii.	21/12/06	Loan release to Federal Min. Of Sports and Social Development against 2007 Appropriation for the financing of the 9th All African Games scheduled to hold in Algiers in year 2007	500,000,000.00	-	500,000,000.00
xiv.	22/12/06	Loan release to Federal Min. Of Police Affairs for purchase of Large Quantity of Arms and Ammunition	297,500,000.00	-	297,500,000.00
		<b>Sub- Total for 2006</b>	<b>25,873,428,978.00</b>	<b>10,100,000,000.00</b>	<b>15,773,428,978.00</b>
xv.	8/09/10	Release to CRF as loan to pay the balance of monetization arrears due to PHCN staff to be refunded through FGN bond floated for this purpose Note: this amount will be repaid through the issue of Bond by DMO	57,588,085,668.92		57,588,085,668.92
xvi.	1/09/10	Release to CRF as loan to accelerate capital budget releases and to be refunded back from domestic borrowing between July - December, 2010. <b>Note: this amount will be repaid through the issue of Bond by DMO</b>	70,000,000,000.00		70,000,000,000.00
		<b>Sub- Total for 2010</b>	<b>127,588,085,668.92</b>		<b>127,588,085,668.92</b>
xvii.	22/08/12	Release to CRF as loan to facilitate the funding 3rd quarter 2012 Capital	80,000,000,000.00		80,000,000,000.00

		Expenditure		
		<b>Sub- Total for 2012</b>	<b>80,000,000,000.00</b>	<b>80,000,000,000.00</b>
xviii.	27/11/13	Loan approved by Mr. President for the funding of 2013 4th Quarter Capital Project & completion of 3rd Quarter Capital Project.	80,700,000,000.00	80,700,000,000.00
		<b>Sub- Total for 2013</b>	<b>80,700,000,000.00</b>	<b>80,700,000,000.00</b>
xix.	3/7/2014	Loan to Nigerian Electricity Regulatory Commission approved by Mr. President for the payment of 1st installment on the identified building for the Commission's Headquarter and will be refunded by Budget Office of the Federation through 2015 Budget.	6,000,000,000.00	6,000,000,000.00
xx.	1/9/14	Loan to Independent National Electoral Commission (INEC) approved by Mr. President being to prosecute the forthcoming Election	10,000,000,000.00	10,000,000,000.00
xxi.	8/10/14	Release to Nigerian Army as loan to operation Zaman Lafiya for 3rd quarter requirement	6,235,487,200.00	6,235,487,200.00
xxii.	8/10/14	Release to Lucius E. Nwosu(SAN) as loan being final satisfaction of Judgment Debt of N37.5billion iro genocide at Odi	15,000,000,000.00	15,000,000,000.00
xxiii.	12/12/14	Being loan approved by Mr. President to Nigerian Air Force Operation account for operation of Zaman Lafiya by Nigerian Air Force	4,697,837,900.00	4,697,837,900.00
xiv.	31/12/14	Being loan approved by Mr. President to Ministry of Power (Kashimbilla/Gamovo Projects) for the evacuation of 40MW Generated from Kashimila Hydro-Power Station.	7,000,000,000.00	7,000,000,000.00
		<b>Sub- Total for 2014</b>	<b>48,933,325,100.00</b>	<b>48,933,325,100.00</b>
xxv	01/01/15	Being loan approved by Mr. President to Kashimbilla Hydropower Transmission Project for the evacuation of 40MW Generated from Kashimbilla Hydropower Station	2,000,000,000.00	2,000,000,000.00
xxvi	06/01/15	Being loan approved by Mr. President to Kashimbilla Hydropower Transmission Project for the evacuation of 40MW Generated from Kashimbilla Hydropower Station	2,000,000,000.00	2,000,000,000.00
xxvii	06/01/15	Being loan approved by Mr. President to Kashimbilla Hydropower Transmission Project for the evacuation of 40MW Generated from Kashimbilla Hydropower Station	2,000,000,000.00	2,000,000,000.00
xxviii	06/01/15	Being loan approved by Mr. President to Kashimbilla Hydropower Transmission Project for the evacuation of 40MW Generated from Kashimbilla Hydropower Station	1,000,000,000.00	1,000,000,000.00
xxix	12/01/15	Loan to Independent National Electoral Commission (INEC) approved by Mr. President being to preparation and conduct of 2015 General Election	20,000,000,000.00	20,000,000,000.00
xxx	06/03/15	Being loan approved by Mr. President to CRF to cover the shortfall of mandatory statutory payments and transfers (FD/FA/124/Vol. XIV/345/DF of 06/03/15)	5,500,000,000.00	5,500,000,000.00
xxxi	11/06/15	Being loan approved by Mr. President as Government compensation to Albarkar Air Plc	300,000,000.00	300,000,000.00
xxxii	11/06/15	Being loan approved by Mr. President to Presidency, State House for the payment of entitlement of outgoing President and Vice President (FD/FA/124/Vol. XV/147/DF of 28/05/15)	1,575,250,000.00	1,575,250,000.00
xxxiii	11/06/15	Being loan approved by Mr. President to enable OSSAP MDGS pay for capital supplementation of consultancy services	86,680,000.00	86,680,000.00

		to the Earth Institute			
xxxiv	23/06/15	Being loan approved by Mr. President to settle OSSAP financial obligation and 2015 Nigerian Christian Pilgrim Onshore and Offshore activities	6,352,536,988.00		6,352,536,988.00
xxxv	16/7/15	Being loan approved by Mr. President to the Office of the National Security Adviser to execute Capital Project	5,000,000,000.00		5,000,000,000.00
xxxvi	04/11/15	Being loan approved by Mr. President to the Development Bank of Nigeria for start up expenses and initial operating costs	100,000,000.00		100,000,000.00
		<b>Sub- Total for 2015</b>	<b>45,914,466,988.00</b>		<b>45,914,466,988.00</b>
		<b>Total from 2004 to 2015</b>	<b>480,236,989,783.31</b>	<b>24,344,614,260.09</b>	<b>455,892,375,523.22</b>

## **APPENDIX 6:**

### **Inappropriate Withdrawals from Stabilization Funds**

<b>S/N</b>	<b>Date</b>	<b>Purpose</b>	<b>Amount Granted '=N='</b>	<b>Amount Paid back '=N='</b>	<b>Balance '=N='</b>
i.	22/09/04	Naira Equivalent of Loan granted to Ghana (\$40m) & Sao Tome Principe(\$5m)	827,578,112.70		827,578,112.70
		<b>Sub-Total- 2004</b>	<b>827,578,112.70</b>		<b>827,578,112.70</b>
ii.	22/06/06	Loan granted to IGP for purchases of Vehicle for UN Peace Keeping Operation in Haiti - 1st Installment	242,645,472.70	-	242,645,472.70
iii.	07/08/06	Loan granted to pay 2nd Tranche of FGN 50% Contribution to the funding of 2006 Tranches of the Pioneer Consumer Car Finance Scheme	4,580,507,118.53	-	4,580,507,118.53
iv.	05/10/06	Loan granted to IGP for purchases of Vehicle for UN Peac Keeping Operation in Haiti - 2nd Installment	33,936,500.00		33,936,500.00
v.	08/12/06	Loan granted to IGP for purchases of Vehicle for UN Peac Keeping Operation in Haiti - 3rd Installment	32,626,027.60		32,626,027.60
		<b>Sub-Total- 2006</b>	<b>4,889,715,118.83</b>	-	<b>4,889,715,118.83</b>
vi.	14/02/07	Loan granted to pay FGN 50% Contribution to the Phase II of thePioneer Car Finance Scheme for Public Servant in Paramilitary Agencies.	10,757,175,000.00	-	10,757,175,000.00
vii.	03/04/07	Loan granted to fund the 2006 Virement	4,573,773,678.00		4,573,773,678.00
viii.	09/05/07	Loan granted to fund the 2006 Virement	1,600,338,003.00	-	1,600,338,003.00
ix.	22/05/07	Loan granted to pay FGN 50% Contribution to the Phase I of thePioneer Car Finance Scheme for Public Servant in Paramilitary Agencies. – Outstanding	2,800,000,000.00	-	2,800,000,000.00
		<b>Sub-Total- 2007</b>	<b>19,731,286,681.00</b>	-	<b>19,731,286,681.00</b>
x.	09/01/10	Release to CRF to fund Independent National Electoral Commission (INEC) to commence the conduct of fresh voters registration exercise & to be repaid through the proceeds of FGN bonds to be issued DMO.	87,721,961,531.00	21,000,000,000.00	66,721,961,531.00
		<b>Sub-Total- 2010</b>	<b>87,721,961,531.00</b>	<b>21,000,000,000.00</b>	<b>66,721,961,531.00</b>
xi.	18/09/12	Release to Ministry of Defence as loan for Emergency Procurement,Amount approved by CME/HMF to meet the requirement for the deployment of Nigeria troop to ECOWAS standby force in Guinea Bissau.	1,082,249,858.70		1,082,249,858.70
xii.	24/09/12	Release to Nigeria Army Operations Internal Security amount approved by CME/HMF to meet the Nigerian Army Quick Response Groups and Forward Operating Bases Nationwide	1,951,001,536.00		1,951,001,536.00
		<b>Sub-Total- 2012</b>	<b>3,033,251,394.70</b>		<b>3,033,251,394.70</b>
xiii.	22/08/13	Loan to Federal Ministry of Power Special Intervention Fund approved by Mr. President for emergency funding of intervention of critical projects.	6,000,000,000.00		6,000,000,000.00
xiv.	24/09/13	Being loan given to Federal Ministry of	1,000,000,000.00		1,000,000,000.00

		Power Special Intervention Fund approved by Mr. President for emergency funding of intervention of critical projects.			
xv.	24/09/13	Loan (equivalent \$59,000,000.00) being released approved by Mr. President for the payment of overdue installment of Nigeria's Subscription of 8.25% of the Capital Stock of the Islamic Development Bank (IDB).	9,189,840,000.00		9,189,840,000.00
xvi.	24/09/13	Being loan given to Federal Ministry of Power Special Intervention Fund approved by Mr. President for emergency funding of intervention of critical projects.	1,270,000,000.00		1,270,000,000.00
xvii.	09/06/13	Being loan released to Directorate of Military Pensions approved by Mr. President to effect the increase of Military Retirees pension	7,306,516,345.00		7,306,516,345.00
xviii.	27/09/13	Being loan to Defence Headquarters approved by Mr. President for internal operation.	8,479,423,817.00		8,479,423,817.00
xix.	27/11/13	Loan approved by Mr. President for the funding of 2013 4th Quarter Capital Project & Completion of 3rd Quarter Capital Project.	32,000,000,000.00		32,000,000,000.00
xx.	19/12/13	Being refund of loan given to Nigeria Army Operations Internal Security which was approved by Mr. President to meet the Nigerian Army Quick Response Groups and Forward Operating Bases Nationwide of 19th September - 18th December, 2013	2,368,134,360.00		2,368,134,360.00
xxi.	19/12/13	Loan approved by Mr. President to Chief Naval Staff Coast Guard for the acquisition of the United States Coast Guard for Nigerian Navy.	2,555,978,376.00		2,555,978,376.00
xxii.	19/12/13	Loan approved by CME/HMF for implementation of the Appropriation Act as it affects the Office of the National Security Adviser (ONSA)>	5,500,000,000.00		5,500,000,000.00
xxiii.	31/12/13	Loan approved by Mr. President to Independent National Electoral Commission (INEC) to speed up electoral processes of 2014	3,000,000,000.00		3,000,000,000.00
		<b>Sub-Total- 2013</b>	<b>78,669,892,898.00</b>		<b>78,669,892,898.00</b>
xxiv.	02/10/14	Being loan to Nigeria Mortgage Refinance Company Plc approved by Mr. President to enable Nigeria Mortgage Refinancing Company to take off and for preparation for the Presidential launching of the programme.	350,000,000.00		350,000,000.00
xxv.	30/10/14	Being loan to Nigerian Army for training and kitting of 5,000 recruits	2,598,000,000.00		2,598,000,000.00
xxvi.	30/10/14	Being loan to Nigerian Army to recruit 9,000 recruits in 2013.	3,509,500,000.00		3,509,500,000.00
xxvii.	12/11/14	Being loan released to Nigerian Government's matching grant for Safe Schools Initiative Programme approved by Mr. President.	1,558,500,000.00		1,558,500,000.00
xxviii.	12/12/14	Being loan approved by Mr. President for the payment of 2013 Paramilitary, NSA and Other Intelligence Agencies Group Life Insurance that could not be effected last year- Industrial and General Insurance Plc.	1,081,243,149.23		1,081,243,149.23
xxix.	12/12/14	Being loan approved by Mr. President for the payment of 2013 Paramilitary, NSA and Other Intelligence Agencies Group Life Insurance that could not be effected last year- ARM Life Plc/Crystal Life Insurance.	63,729,719.21		63,729,719.21
xxx.	31/12/14	Release by CBN as approved by Mr. President as a loan to supplement the shortfall in the proposed 2014 Hajj Onshore and Offshore Operation Budget of the National Hajj Commission of Nigeria and to be refunded in the 2015.	1,345,443,624.00		1,345,443,624.00
		<b>Sub-Total- 2014</b>	<b>10,506,416,492.44</b>		<b>10,506,416,492.44</b>
xxxi.	06/03/15	Being loan approved by Mr. President to CRF to cover the shortfall of mandatory	7,000,000,000.00		7,000,000,000.00

		statutory payments (FD/RS/31/Vol. X /12/DF of 6/03/15			
xxxii.	16/06/15	Being loan approved by Mr. President to Presidency, State House to settle part of money owed Julius Berger Nig. Ltd.	10,000,000,000.00		10,000,000,000.00
xxxiii.	05/08/15	Being loan approved by Mr. President to supplement the shortfall in the proposed 2014 Hajj Onshore and Offshore Operation Budget of the National Hajj Commission of Nigeria and to be refunded in 2015	13,454,429.59		13,454,429.59
		<b>Sub-Total- 2015</b>	<b>17,013,454,429.59</b>		<b>17,013,454,429.59</b>
		<b>Grand Total</b>	<b>227,603,556,658.26</b>	<b>26,210,000,000.00</b>	<b>210,393,556,658.26</b>

## **APPENDIX 7:**

### **EXTRA-BUDGETARY EXPENDITURE ON PERSONNEL COST**

<b>Code</b>	<b>Description</b>	<b>ACTUAL YEAR 2015</b>	<b>BUDGET YEAR 2015</b>	<b>VARIANCE FOR 2015</b>
011900700100	DIRECTORATE OF TECHNICAL COOP. IN AFRICA	92,738,522.81	78,000,000.00	-14,738,522.81
011900800100	NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	226,842,313.98	10,000,000.00	-216,842,313.98
011900900700	FOREIGN MISSION: ATLANTA	252,036,958.00	216,031,678.00	-36,005,280.00
011900901000	FOREIGN MISSION: BANGKOK	244,843,213.00	209,865,611.00	-34,977,602.00
011900901200	FOREIGN MISSION: BANJUL	126,417,622.00	108,357,962.00	-18,059,660.00
011900902400	FOREIGN MISSION: BUEA	152,301,193.00	130,543,880.00	-21,757,313.00
011900902900	FOREIGN MISSION: CARACAS	204,069,578.00	174,916,781.00	-29,152,797.00
011900903100	FOREIGN MISSION: COTONOU	128,357,495.00	110,020,710.00	-18,336,785.00
011900903200	FOREIGN MISSION: DAKAR	150,777,760.00	129,238,080.00	-21,539,680.00
011900903400	FOREIGN MISSION: DAR-ES-SALAAM	172,530,344.00	147,883,152.00	-24,647,192.00
011900903600	FOREIGN MISSION: DUBAI TRADE MISSIONS	120,855,737.00	103,590,632.00	-17,265,105.00
011900904600	FOREIGN MISSION: ISLAMABAD	136,700,993.00	117,172,280.00	-19,528,713.00
011900904700	FOREIGN MISSION: JAKARTA	134,978,169.00	115,695,573.00	-19,282,596.00
011900904800	FOREIGN MISSION: JEDDAH	226,884,812.00	194,472,696.00	-32,412,116.00
011900905400	FOREIGN MISSION: KINGSTON	131,310,241.00	112,551,635.00	-18,758,606.00
011900905800	FOREIGN MISSION: LIBREVILLE	167,310,941.00	143,409,378.00	-23,901,563.00
011900906200	FOREIGN MISSION: LUANDA	100,609,499.00	98,609,499.00	-2,000,000.00
011900906300	FOREIGN MISSION: LUSAKA	106,116,687.00	90,957,160.00	-15,159,527.00
011900906400	FOREIGN MISSION: MADRID	290,135,067.00	248,687,200.00	-41,447,867.00
011900906600	FOREIGN MISSION: MANILLA	162,313,300.00	139,125,686.00	-23,187,614.00
011900906700	FOREIGN MISSION: MAPUTO	159,354,250.00	136,589,357.00	-22,764,893.00
011900907500	FOREIGN MISSION: NEW YORK (CG)	380,193,806.00	325,880,405.00	-54,313,401.00
011900907700	FOREIGN MISSION: NIAMEY	160,586,815.00	143,280,384.00	-17,306,431.00
011900907800	FOREIGN MISSION: NNJC - NIAMEY	110,412,219.00	103,838,586.00	-6,573,633.00
011900908100	FOREIGN MISSION: OUAGADOUGOU	139,612,947.00	119,668,240.00	-19,944,707.00
011900908400	FOREIGN MISSION: PRETORIA	205,865,449.00	176,456,099.00	-29,409,350.00
011900908500	FOREIGN MISSION: PYONG YANG	145,292,666.00	124,536,571.00	-20,756,095.00
011900908800	FOREIGN MISSION: ROME	344,725,890.00	295,479,334.00	-49,246,556.00
011900910400	FOREIGN MISSION: WARSAW	150,207,531.00	128,749,312.00	-21,458,219.00
011900910500	FOREIGN MISSION: WASHINGTON	685,886,429.00	587,902,653.00	-97,983,776.00
011900910600	FOREIGN MISSION: WINDHOEK	200,026,727.00	171,451,480.00	-28,575,247.00
011900910800	PERMANENT MISSION, ASACOF , CARACAS	136,113,507.00	116,668,720.00	-19,444,787.00
011900911100	FOREIGN MISSION LILONGWE, MALAWI	154,638,656.00	132,547,419.00	-22,091,237.00
011900911900	FOREIGN MISSION COLOMBO, SRI-LANKA	118,378,990.00	101,467,706.00	-16,911,284.00
011900912100	PERMANENT MISSION D-8 SECRETARIAT, ISTABUL, TURKEY	151,183,667.00	129,586,000.00	-21,597,667.00
011900912200	PERMANENT REPRESENTATION, ECOWAS, ABUJA	106,835,447.00	91,573,240.00	-15,262,207.00
011900912500	CONSULAR MISSION MAROUA, CAMEROON	89,705,183.00	76,890,157.00	-12,815,026.00
	<b>ADMINISTRATION TOTAL</b>	<b>6,767,150,624.79</b>	<b>5,641,695,256.00</b>	<b>-1,125,455,368.79</b>
022201200100	EXTERNAL TRADE SECTOR, GENEVA (WTO)		152,432,500.00	-98,121,549.00

		250,554,049.00		
022201600100	NIGERIA TRADE OFFICE, TAIWAN	54,561,674.00	46,767,149.00	-7,794,525.00
022800800100	NATIONAL BIOTECHNOLOGICAL DEVELOPMENT AGENCY - ABUJA	1,459,188,431.23	1,438,237,413.00	-20,951,018.23
022801100100	TECHNOLOGY BUSINESS INCUBATOR CENTRE – ABA	47,845,578.95	47,735,882.00	-109,696.95
022803100100	NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY - IBADAN	430,051,212.31	238,484,959.00	-191,566,253.31
022803200100	ELECTRONICS DEVELOPMENT INSTITUTE (ELDI), AWKA	281,161,280.43	278,710,924.00	-2,450,356.43
022803500100	NATIONAL ENGINEERING DESIGN AND DEVELOPMENT CENTRE -NNEWI	258,288,593.15	256,232,220.00	-2,056,373.15
022803600100	AFRICA REGIONAL CENTRE FOR SPACE SCIENCE & TECHNOLOGY - ILE-IFE	466,976,562.08	466,962,500.00	-14,062.08
023800300100	CENTRE FOR MANAGEMENT DEVELOPMENT	699,195,432.40	653,901,103.00	-45,294,329.40
025203800100	BENIN/ OWENA RBDA	336,324,682.01	302,515,694.00	-33,808,988.01
	<b>ECONOMIC TOTAL</b>	<b>4,284,147,495.56</b>	<b>3,881,980,344.00</b>	<b>-402,167,151.56</b>
032600100100	FEDERAL MINISTRY OF JUSTICE - HQTRS	1,987,295,612.61	1,781,118,557.00	-206,177,055.61
032600200100	NIGERIAN LAW REFORM COMMISSION	301,763,694.56	284,863,498.00	-16,900,196.56
032600300100	LEGAL AID COUNCIL	780,544,738.08	745,082,929.00	-35,461,809.08
032600500100	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	634,746,492.13	617,692,977.00	-17,053,515.13
	<b>LAW &amp; JUSTICE TOTAL</b>	<b>3,704,350,537.38</b>	<b>3,428,757,961.00</b>	<b>-275,592,576.38</b>
051700300100	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	4,533,919,479.82	1,184,310,500.00	-3,349,608,979.82
052104800100	NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	488,879,937.56	439,150,940.00	-49,728,997.56
	<b>SOCIAL SECTOR TOTAL</b>	<b>5,022,799,417.38</b>	<b>1,623,461,440.00</b>	<b>-3,399,337,977.38</b>
	<b>TOTAL</b>	<b>19,778,448,075.11</b>	<b>14,575,895,001.00</b>	<b>-5,202,553,074.11</b>

**APPENDIX 8: BUDGETARY PROVISION FOR PERSONNEL COST WITHOUT EVIDENCE OF ACTUAL PERSONNEL PAYMENT**

Code	Description	ACTUAL YEAR 2015	BUDGET YEAR 2015	VARIANCE FOR 2015
012500800100	BUREAU OF PUBLIC SERVICE REFORMS	0.00	122,750,068.00	122,750,068.00
015500200100	NIGERIA POLICE ACADEMY WUDIL, KANO	0.00	945,220,224.00	945,220,224.00
016100600100	NATIONAL MERIT AWARD	0.00	32,025,268.00	32,025,268.00
021505500100	OFFICE OF THE PERMANENT REPRESENTATIVE TO FAO	0.00	42,835,485.00	42,835,485.00
	<b>ADMINISTRATION TOTAL</b>		<b>1,142,831,045.00</b>	<b>1,142,831,045.00</b>
022201200100	EXTERNAL TRADE SECTOR, GENEVA (WTO)	0.00	152,432,500.00	152,432,500.00
022201700100	NIGERIA TRADE OFFICE, CHINA	0.00	43,726,925.00	43,726,925.00
022801200100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	0.00	63,019,965.00	63,019,965.00
022802600100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE ONUIMO	0.00	29,148,785.00	29,148,785.00
022803000100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YENEGOA	0.00	29,086,991.00	29,086,991.00
022805000400	RAW HIDES & SKIN IMPROVEMENT CENTRE, JOS	0.00	48,734,119.00	48,734,119.00



023101100100	NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	0.00	156,861,282.00	156,861,282.00
023200700100	NIGERIA CONTENT DEVELOPMENT AND MONITORING BOARD	0.00	2,772,084,494.00	2,772,084,494.00
023301200100	SOLID MINERAL DEVELOPMENT FUND OFFICE	0.00	66,728,391.00	66,728,391.00
	<b>ECONOMIC TOTAL</b>		<b>3,361,823,452.00</b>	<b>3,361,823,452.00</b>
045100200100	NIGER DELTA DEVELOPMENT COMMISSION	0.00	45,780,000,000.00	45,780,000,000.00
	<b>REGIONAL TOTAL</b>		<b>45,780,000,000.00</b>	<b>45,780,000,000.00</b>
051701802300	FEDERAL POLYTECHNIC UKANA	0.00	177,951,720.00	177,951,720.00
051701900300	FEDERAL COLLEGE OF EDUCATION ASABA	0.00	1,758,970,039.00	1,758,970,039.00
052102702400	FEDERAL MEDICAL CENTRE, NGURU YOBE	0.00	1,680,493,033.00	1,680,493,033.00
052103500100	FEDERAL SCHOOL OF OCCUPATIONAL THERAPY, YABA	0.00	188,728,901.00	188,728,901.00
053501200100	FEDERAL COLLEGE OF FORESTRY JOS	0.00	500,463,651.00	500,463,651.00
	<b>SOCIAL SECTOR TOTAL</b>		<b>4,306,607,344.00</b>	<b>4,306,607,344.00</b>
	<b>TOTAL</b>		<b>54,591,261,841.00</b>	<b>54,591,261,841.00</b>

## **APPENDIX 9      EXTRA BUDGETARY ALLOCATION IN OVERHEAD EXPENDITURE**

Code	Description	ACTUAL YEAR 2015	BUDGET YEAR 2015	VARIANCE FOR 2015
<b>01</b>	<b>ADMINISTRATION</b>			
011100100100	STATE HOUSE - HQTRS	3,626,452,244.54	1,795,717,547.00	-1,830,734,697.54
011100100200	STATE HOUSE OPERATIONS – PRESIDENT	3,290,275,866.00	1,267,543,636.00	-2,022,732,230.00
011100500100	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - MDGS (OSSAP-MDGS)	191,257,486.01	124,377,496.00	-66,879,990.01
011200100100	NASS MANAGEMENT	4,315,727,045.68	4,142,979,796.00	-172,747,249.68
011200200100	SENATE	27,031,889,591.00	26,281,889,591.00	-750,000,000.00
011200400100	NATIONAL ASSEMBLY COMMISSION	1,278,907,930.99	1,140,473,030.00	-138,434,900.99
011200900100	NATIONAL INSTITUTE FOR LEGISLATIVE STUDIES (NILS)	1,443,767,657.59	977,239,693.00	-466,527,964.59
011600100100	FEDERAL MINISTRY OF DEFENCE - MAIN MOD	5,880,574,948.49	2,000,777,024.00	-3,879,797,924.49
011600600100	NIGERIAN DEFENCE ACADEMY (NDA)	1,056,318,740.58	594,098,012.00	-462,220,728.58
011600800100	COMMAND AND STAFF COLLEGE, JAJI	2,652,682,075.25	2,545,086,623.00	-107,595,452.25
011900100100	FEDERAL MINISTRY OF FOREIGN & INTERGOVERNMENTAL AFFAIRS – HQTRS	4,580,765,659.62	2,461,465,160.70	-2,119,300,498.92

011900900100	FOREIGN MISSION: ABIDJAN	100,787,636.03	99,163,800.00	-1,623,836.03
011900909800	FOREIGN MISSION: TEL AVIV CHRISTIAN PILGRIMS (MISSION)	5,669,712.25	4,406,089.00	-1,263,623.25
011900911100	FOREIGN MISSION LILONGWE, MALAWI	119,637,451.00	22,164,281.00	-97,473,170.00
011900911200	FOREIGN MISSION BELGRADE, SERBIA	22,164,281.00	49,486,976.00	27,322,695.00
011900911400	FOREIGN MISSION ISTANBUL	56,527,612.00	0	-56,527,612.00
011900911500	FOREIGN MISSION PRAQUE, CZECH REPUBLIC	49,486,976.00	36,129,003.00	-13,357,973.00
011900911600	FOREIGN MISSION VATICAN	36,129,003.00	55,206,662.00	19,077,659.00
011900911700	CONSULATE GENERAL, SAU PAULO, BRAZIL	55,206,662.00	41,021,533.00	-14,185,129.00
011900911800	CONSULATE GENERAL FRANKFURT, GERMANY	33,514,433.00	33,514,433.00	0
011900911900	FOREIGN MISSION COLOMBO, SRI-LANKA	41,021,533.00	37,770,295.00	-3,251,238.00
011900912200	PERMANENT REPRESENTATION, ECOWAS, ABUJA	56,527,612.00	20,559,475.00	-35,968,137.00
011900912400	FOREIGN MISSION GUANGZHOU, CHINA	108,835,305.00	55,753,559.00	-53,081,746.00
012400300100	NIGERIA IMMIGRATION SERVICE	6,537,262,734.30	4,846,044,662.21	-1,691,218,072.09
012500700100	ESTABLISHMENT AND PENSIONS OFFICE	29,091,645.00	0	-29,091,645.00
014800100100	INDEPENDENT NATIONAL ELECTORAL COMMISSION	3,242,051,134.79	2,507,537,576.69	-734,513,558.10
015500300100	POLICE PENSION BOARD	318,830,266.55	21,287,855.00	-297,542,411.55
016102100100	NATIONAL BOUNDARY COMMISSION (NBC) HQTRS	110,266,688.67	108,652,578.00	-1,614,110.67
016102200100	BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	130,510,671.80	99,207,574.00	-31,303,097.80
016300100100	POLICE FORMATIONS AND COMMAND	6,401,334,693.34	5,895,797,734.00	-505,536,959.34
	<b>ADMINISTRATION TOTAL</b>	<b>72,803,475,296.48</b>	<b>57,265,351,694.60</b>	<b>-15,538,123,601.88</b>
022000300100	BUDGET OFFICE OF THE FEDERATION	799,050,917.12	663,462,708.60	-135,588,208.52
022001500100	PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	1,394,989,817.02	1,158,874,246.00	-236,115,571.02
022200500100	INDUSTRIAL TRAINING FUND	1,942,457.00	0	-1,942,457.00
022201200100	EXTERNAL TRADE SECTOR, GENEVA (WTO)	250,554,049.00	44,856,316.00	-205,697,733.00
022201400100	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	85,617,135.24	81,211,332.24	-4,405,803.00
022202700100	SMEDAN - H/QTRS	207,675,159.89	206,380,127.00	-1,295,032.89
022700500100	NATIONAL DIRECTORATE OF EMPLOYMENT	808,212,416.96	183,777,165.00	-624,435,251.96
022803700100	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT – ABUJA	53,710,077.51	40,152,793.00	-13,557,284.51

022803800100	CENTRE FOR SPACE TRANSPORT AND PROPULSION, EPE-LAGOS	69,419,379.03	51,302,965.00	-18,116,414.03
022805000300	LIGHT LEATHER MANUFACTURE CENTRE, SOKOTO	28,465,823.00	465,828.00	-27,999,995.00
022900400100	NATIONAL INLAND WATERWAYS AUTHORITY	1,027,512,123.00	840,000,000.00	-187,512,123.00
022900500100	MARITIME ACADEMY, ORON	98,547,830.91	79,032,552.00	-19,515,278.91
023000300100	NIGERIAN COLLEGE OF AVIATION TECHNOLOGY-ZARIA	791,576,993.39	238,988,980.00	-552,588,013.39
023800100100	NATIONAL PLANNING COMMISSION – HQTRS	389,421,490.04	346,099,950.69	-43,321,539.35
025200100100	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	415,369,206.07	250,359,593.39	-165,009,612.68
	<b>ECONOMIC TOTAL</b>	<b>6,422,064,875.18</b>	<b>4,184,964,556.92</b>	<b>-2,237,100,318.26</b>
031800400100	FEDERAL HIGH COURT LAGOS	5,043,123,641.93	4,534,978,687.10	-508,144,954.83
031800500100	HIGH COURT OF JUSTICE F.C.T. ABUJA	2,904,389,885.18	2,827,798,868.53	-76,591,016.65
031800600100	SHARIA COURT OF APPEAL ABUJA	775,041,471.50	809,503,500.00	34,462,028.50
031800700100	CUSTOMARY COURT OF APPEAL- ABUJA	960,485,376.87	925,990,000.00	-34,495,376.87
031800800100	NATIONAL INDUSTRIAL COURT	1,664,512,230.91	1,658,285,744.20	-6,226,486.71
032600700100	NATIONAL HUMAN RIGHTS COMMISSION	413,120,882.31	404,798,276.35	-8,322,605.96
	<b>LAW AND JUSTICE</b>	<b>11,760,673,488.70</b>	<b>11,161,355,076.18</b>	<b>-599,318,412.52</b>
051300200100	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	164,770,259.61	148,117,614.25	-16,652,645.36
051700300100	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	35,473,048,056.03	410,588,999.87	-35,062,459,056.16
051701801100	FEDERAL POLYTECHNIC EDE	351,792,002.70	337,231,720.05	-14,560,282.65
051701900100	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	340,338,921.68	337,265,761.67	-3,073,160.01
051701900900	FEDERAL COLLEGE OF EDUCATION KOTANGORA	170,235,459.86	160,446,824.00	-9,788,635.86
051701902100	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	69,256,979.38	57,758,148.00	-11,498,831.38
051702100700	UNIVERSITY OF JOS	1,109,471,073.43	1,020,567,700.09	-88,903,373.34
051702101600	UNIVERSITY OF TECHNOLOGY, OWERRI	1,612,457,978.79	1,609,562,567.49	-2,895,411.30
051702101900	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	541,036,985.30	44,337,761.00	-496,699,224.30
051702102700	ARABIC LANGUAGE VILLAGE BORNO	42,768,080.88	41,301,520.00	-1,466,560.88
051702103400	FEDERAL UNIVERSITY DUTSIN-MA	143,687,140.79	138,173,664.67	-5,513,476.12
051702600200	FGC AZARE	75,332,671.84	65,054,740.00	-10,277,931.84
051702601100	FGC IKOM	89,580,036.33	77,691,544.00	-11,888,492.33
051702601900	FGC KWALI	112,281,014.63	90,544,929.00	-21,736,085.63
051702602600	FGC OGOJA	70,467,085.51	61,775,187.00	-8,691,898.51

051702602900	FGC OKPOSI	104,584,153.36	93,728,668.00	-10,855,485.36
051702603300	FGC RUBBOCHI	67,314,312.16	64,073,780.00	-3,240,532.16
051702603900	FGC, IDO-ANI	73,992,170.00	64,576,580.00	-9,415,590.00
051702604100	FGGC ABAJI	77,462,690.83	63,771,877.00	-13,690,813.83
051702604200	FGGC ABULOMA	60,471,413.68	85,368,407.00	24,896,993.32
051702604300	FGGC AKURE	88,604,054.33	71,313,228.00	-17,290,826.33
051702604700	FGGC BAUCHI	110,715,350.49	100,850,151.00	-9,865,199.49
051702605000	FGGC BWARI	111,929,534.58	93,142,768.00	-18,786,766.58
051702605100	FGGC CALABAR	79,155,644.61	74,958,413.00	-4,197,231.61
051702605500	FGGC EZZAMGBO ABAKALIKI	75,542,667.00	68,917,989.00	-6,624,678.00
051702605600	FGGC GBOKO	58,654,956.29	57,523,641.00	-1,131,315.29
051702608600	FTC IKARE	71,209,456.34	62,966,960.00	-8,242,496.34
051702609200	FTC OROZO	86,514,677.08	74,953,616.00	-11,561,061.08
051702609400	FTC OTUPKO	58,870,985.66	58,846,738.00	-24,247.66
052100100100	FEDERAL MINISTRY OF HEALTH – HQTRS	622,988,067.69	304,967,452.89	-318,020,614.80
052100500100	NATIONAL ARBOVIRUS AND VECTOR RESEARCH	21,511,707.38	1,728,496.39	-19,783,210.99
052102300400	NHETC, ENUGU	1,850,919.50	1,694,807.27	-156,112.23
052102600100	UNIVERSITY COLLEGE HOSPITAL IBADAN	118,314,325.79	78,931,079.49	-39,383,246.30
052102600300	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	81,295,147.72	80,821,231.26	-473,916.46
052102601300	AMINU KANO UNIVERSITY TEACHING HOSPITAL	137,630,944.52	102,169,880.62	-35,461,063.90
052102701400	NATIONAL ORTHOPAEDIC HOSPITAL DALA KANO	98,258,336.52	41,136,510.12	-57,121,826.40
052102702800	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	32,322,451.00	31,250,264.72	-1,072,186.28
052102800100	FEDERAL STAFF CLINICS, ABUJA PHASE I	2,309,630.64	2,186,072.80	-123,557.84
053500400100	OYO NATIONAL PARK	69,587,036.83	67,323,145.00	-2,263,891.83
053501500100	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	181,427,549.46	177,248,577.70	-4,178,971.76
053501600100	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	330,383,855.66	290,178,211.42	-40,205,644.24
	<b>SOCIAL SECTOR TOTAL</b>	<b>43,189,425,785.88</b>	<b>6,815,047,226.77</b>	<b>-36,374,378,559.11</b>
	<b>TOTAL</b>	<b>134,175,639,446.24</b>	<b>79,426,718,554.47</b>	<b>-54,748,920,891.77</b>

**ACCOUNTANT-GENERAL'S  
FINANCIAL STATEMENTS  
AND NOTES TO THE  
ACCOUNTS**

**(REPRODUCED)**

## FEDERAL GOVERNMENT OF NIGERIA FINANCIAL STATEMENTS FOR 2015

### Responsibility for the Financial Statements

These Financial Statements have been prepared in accordance with the provisions of the Finance (Control and Management) Act 1958 now CAP F26 LFN 2004. The Statements comply with the provisions of International Public Sector Accounting Standards (IPSAS) issued by the International Public Sector Accounting Standard Board (IPSASB). In addition, the Statements are in agreement with the Pronouncement of the Federation Account Allocation Committee (FAAC) on the format of the Annual Financial Statements for the three tiers of Government.

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

Responsibility for the integrity and objectivity of the Financial Statements rest entirely with the Government. These Financial Statements therefore, reflect the financial position of Government as at 31<sup>st</sup> December, 2015 and its operations for the year ended on that date.



**Ahmed Idris, FCNA**

**Accountant - General of the Federation.**

## **Statement of Accounting Policies**

The following are the significant accounting policies adopted by the Federal Government in the preparation of its Financial Statement:

### **(a) Basis of Accounting of the Financial Statements**

The Financial Statements are presented in accordance with the provisions of the International Public Sector Accounting Standards (IPSAS) Cash Basis of Accounting and under the historical cost convention. Expenditures incurred but not paid for, as well as Revenue due but not received, are not adjusted for in the Financial Statements. The cash basis of accounting recognizes transactions and events only when cash (including cash equivalents) is received or paid by the entity.

### **(b) Compliance with relevant statutes**

The financial Statements presented complied 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, the Financial Regulations (2009).

### **(c) Accounting Period**

The Financial Statements are for the period from the 1<sup>st</sup> January to 31<sup>st</sup> December, 2015 and corresponding period of 2014.

### **(d) Reporting Currency**

The Financial Statements are prepared in Nigerian Naira (NGN/~~N~~)

### **(e) MDA for Consolidation**

The Consolidation of the Financial Statements are based on the Cash transactions of all Ministries, Department and Agencies (MDAs) of the Government. Funding to Parastatals and Agencies from the Federal Government is consolidated in the Cash Flow as Grants and Subventions. The financial activities of Government Business Enterprises (GBEs) are not consolidated.

### **(f) Comparative Information of Previous Year**

The Financial Statements and accompanying Notes discloses all numerical information relating to previous period of the preceding year.

### **(g) Figures**

The Figures in the Financial Year is the entire approved Initial and supplementary budget as approved in accordance with the Appropriation Act of the National Assembly.

### **(h) External Assistance: Aid & Grants**

Receipts from External Assistance not to be repaid are recorded as cash received; and expenditures incurred are reported differently in the Financial Statements.

**(i) Loans Granted:**

Payments made to other Governments and Nations during the year are classified as Investments and Repayments of such Loans reduces the amount of the Investments.

**(j) Public Debts**

Public Debts consist of loans received from Multi-Lateral and Bi-Lateral organizations, and Internal Loans include transactions in respect of Nigerian Treasury Bills etc. The balances on these accounts are reflected in the Financial Statements.

**(k) Interest on Banks Transactions and Loans:**

Accrued Interest on loans and other bank commissions charged on Bank Accounts during the year are classified as payments and disclosed under interest payment in Statement of Cash Receipts and Payments (Cash Flow Statements).



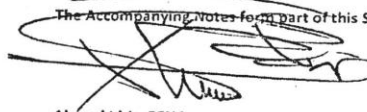
**STATEMENT NO. 1**  
**FEDERAL GOVERNMENT OF NIGERIA**  
**CASHFLOW STATEMENT FOR THE YEAR ENDED AS AT 31st DECEMBER 2015 FINANCIAL YEAR 7**

	NOTES	ACTUAL YEAR 2015	PREVIOUS YEAR 2014
<b>CashFlows from Operating Activities</b>			
<b>Receipts</b>			
Statutory Allocations: FAAC	1	2,426,016,647,945.69	2,735,598,769,426.61
Value Added Tax Allocation	2	104,651,035,354.00	106,743,764,223.59
Share of Excess Crude Oil Account	3	0	170,058,565,533.75
Personal Taxes	4	0	0
Licences	5	5,583,595,856.38	2,426,402,460.62
Mining Rents	6	809,929,098.05	1,496,623,432.86
Royalties	7	0	21,914,538.08
Fees General	8	25,273,285,949.15	21,547,334,702.78
Fines	9	2,661,432,109.28	1,327,815,103.89
Sales General	10	29,514,217,497.62	73,333,462,005.59
Earnings	11	13,358,183,054.95	3,436,755,473.44
Rent of Government Buildings	12	163,206,729.11	93,216,095.00
Rent on Lands and Others	13	1,579,488,628.46	1,239,008,173.52
Repayments-General	14	231,512,466,820.29	1,233,012,611.22
Investment Income (Including Operating Surplus)	15	298,916,102,027.72	221,136,206,785.89
Interest Earned	16	47,097,219.74	28,614,107.36
Re-imbusement	17	72,003,966,625.40	15,481,644.20
Other Revenue Sources of the Government	18	0	122,681,281,488.85
<b>Total Receipts</b>		<b>3,212,100,654,915.93</b>	<b>3,462,418,227,812.16</b>
<b>Payments:</b>			
Personnel Costs ( Including Salaries on CRF Charges)	19	2,050,080,350,036.02	1,982,268,617,482.21
Federal Govt. Contribution to Pension	20	78,776,312,731.02	57,015,611,526.50
Overhead Charges	21	537,917,487,132.38	582,897,857,420.48
Other CRF Charges ( Incl. Service Wide Votes)	22	514,300,464,669.98	359,082,608,612.47
<b>Total Payments:</b>		<b>3,181,074,614,569.40</b>	<b>2,981,264,695,041.66</b>
<b>Net CashFlows from Operating Activities</b>		<b>31,026,040,346.53</b>	<b>481,153,532,770.50</b>
<b>CashFlows from Investment Activities:</b>			
<b>OutFlow:</b>			
Capital Expenditure: Administrative Sector	23	69,151,530,454.94	159,719,967,285.55
Capital Expenditure: Economic Sector	24	248,050,291,311.72	247,929,302,667.61
Capital Expenditure: Law and Justice	25	15,679,523,564.27	19,786,201,860.45
Capital Expenditure: Regional Development	26	14,482,772,321.68	34,203,672,014.85
Capital Expenditure: Social Service Sector	27	134,568,197,960.29	71,326,057,891.98
Capital Expenditure: Funded from Aid and Grants	28	22,142,472,757.04	1,696,294,224.03
Capital Expenditure: External Loans	29	273,014,420,000.00	342,703,050,000.00
General Reserve (PYA)	30	856,613,427,425.39	601,339,004,160.56
<b>Total OutFlow:</b>		<b>1,633,702,635,795.33</b>	<b>1,478,703,550,105.03</b>
<b>Net CashFlows from Investment Activities:</b>		<b>-2,152,891,989,422.81</b>	<b>-1,478,703,550,105.03</b>
<b>CashFlows from Financing Activities:</b>			
<b>InFlow:</b>			
Proceeds from Aid and Grants	31	21,269,429,407.32	2,006,586,629.20
Proceeds from External Loan	32	273,014,420,000.00	342,703,050,000.00
Proceeds from Domestic Loans: FGN Bonds	33	1,550,862,000,000.00	570,243,511,000.00
Proceeds from Domestic Loan: NTBs etc	34	0	602,519,135,060.46
Proceeds from Loans - Development of Nat. Resources		0	0
Proceeds of Loans from Other Funds		0	0
Other Capital Receipts	35	1,248,750.00	201,500.00
<b>Total InFlow:</b>		<b>1,845,147,098,157.32</b>	<b>1,517,472,484,189.66</b>
<b>OutFlow:</b>			
Repayment of External Loans	36	74,679,041,429.59	84,822,787,837.17
Repayment of FGN Bonds	37	831,222,902,000.00	19,170,000,000.00

**STATEMENT NO. 1**  
**FEDERAL GOVERNMENT OF NIGERIA**  
**CASH FLOW STATEMENT FOR THE YEAR ENDED AS AT 31st DECEMBER 2015 (FINANCIAL YEAR)**

	NOTES	ACTUAL YEAR 2015	PREVIOUS YEAR 2014
Repayment of Internal Loan (NTBs)	38	42,656,715,000.00	0
Repayment of Loans - Development of Nat. Resources		0	0
Repayment of Loans - Other Funds		0	0
<b>Total OutFlow:</b>		<b>943,558,693,429.59</b>	<b>103,592,787,837.17</b>
<b>Net CashFlows from Financing Activities:</b>		<b>896,588,439,727.73</b>	<b>1,413,479,696,352.49</b>
<b>Movement in Other Cash Equivalent Accounts</b>			
Federal Government Investments		84,602,802,659.90	-666,398,715,025.60
Deposits		20,691,161,594.53	703,573,784.13
Trust and Other Funds of FGN		336,424,673,111.97	52,463,622,599.61
Net (Increase)/Decrease in Other Cash Equivalents		-1,611,949,840.47	-21,788,488,208.38
<b>Net Cash</b>		<b>-265,981,463,195.14</b>	<b>-219,090,327,832.28</b>
Cash & Its Equivalent Opening Balance		480,649,885,886.89	525,754,449,478.10
Cash & Its Equivalent Closing Balance		299,051,771,917.96	480,649,885,886.89

The Accompanying notes form part of this Statement



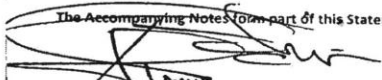
Ahmed Idris, FCNA  
 Accountant-General of The Federation

**STATEMENT NO. 2**  
**FEDERAL GOVERNMENT OF NIGERIA**  
**STATEMENT OF ASSETS AND LIABILITIES AS AT 31st DECEMBER 2015 FINANCIAL YEAR**

ASSETS	NOTES	2015	2014
Liquid Assets:	f		f
CRF Bank Balance(CBN)	39	-856,330,289,025.85	-342,015,309,243.04
Pension Account (CBN)	40	20,039,312,807.60	13,943,576,960.25
Cash Balances of Trust And Other Funds of the FGN	41	972,499,403,215.52	626,211,760,155.26
Cash Balances with Federal Pay Offices And Sub-Treasury	42	175,832,784.02	7,447,580.90
Cash Held by Ministries, Department And Agencies	43	155,190,686,014.74	182,077,213,001.94
Cash Held from Aid And Grants by Ministries, Departments and Agencies	45	7,476,826,121.93	425,197,431.58
<b>Sub-Total Liquid Assets:</b>		<b>299,051,771,917.96</b>	<b>480,649,885,886.89</b>
<b>Investments and Other Cash Assets:</b>			
Federal Government Investments	46	1,127,180,992,109.07	1,211,783,794,768.97
Imprests	47	192,949,228.59	-58,888,763.60
Advances	48	2,152,221,852.43	2,553,025,608.07
Revolving Loans Granted	49	50,002,924,178.41	49,260,499,920.14
<b>Sub-Total Investments and Other Cash Assets:</b>		<b>1,179,529,087,368.50</b>	<b>1,263,538,431,533.58</b>
<b>TOTAL ASSETS</b>		<b>1,478,580,859,286.46</b>	<b>1,744,188,317,420.47</b>
<b>LIABILITIES</b>			
<b>Fund Balances</b>			
Consolidated Revenue Fund		-12,583,737,767,090.90	-11,527,509,521,314.40
Capital Development Fund		1,910,544,350,321.10	2,717,327,783,265.65
Trust & Other Public Funds:		972,499,403,215.52	626,211,760,155.26
<b>Sub-Total Fund Balances</b>		<b>-9,700,694,013,554.30</b>	<b>-8,183,969,977,893.58</b>
<b>External And Internal Loans:</b>			
External Loans: FGN	51	2,111,473,580,000.00	1,631,532,440,000.00
FGN Bonds	52	5,808,140,820,000.00	5,088,501,722,000.00
Nigerian Treasury Bills (NTB)	53	2,772,867,038,000.00	2,815,523,753,000.00
Internal Loans from Other Funds	54	487,039,552,656.92	390,288,085,668.92
<b>Sub-Total External And Internal Loans:</b>		<b>11,179,520,990,656.90</b>	<b>9,925,846,000,668.92</b>
<b>Other Liabilities:</b>			
Deposits	55	-246,117,816.16	2,312,294,645.13
<b>Sub-Total Other Liabilities:</b>		<b>-246,117,816.16</b>	<b>2,312,294,645.13</b>
<b>TOTAL LIABILITIES</b>		<b>1,478,580,859,286.46</b>	<b>1,744,188,317,420.47</b>

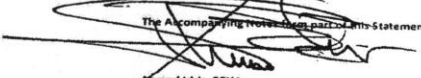
The Accompanying Notes form part of this Statement

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 Ahmed Idris, FCNA  
 Accountant-General of The Federation

**STATEMENT NO. 3**  
**FEDERAL GOVERNMENT OF NIGERIA**  
**STATEMENT OF CONSOLIDATED REVENUE FUNDS AS AT 31st DECEMBER 2015 FINANCIAL YEAR**

PREVIOUS YEAR 2014	NOTES	ACTUAL 2015	FINAL BUDGET 2015	INITIAL BUDGET 2015	SUPPLEMENTARY BUDGET 2015	VARIANCE ON FINAL BUDGET
<b>-11,643,722,687/21.20</b> Opening Balance		<b>-11,527,509,521,314.40</b>				
<b>REVENUE</b>						
<b>Statutory Allocation</b>						
2,735,598,769,426.61 Statutory Allocations: FAAC	1	2,426,016,647,945.69	2,695,010,000,000.00	2,695,010,000,000.00	-	268,993,352,054.31
106,743,764,228.50 Value Added Tax Allocation	2	104,661,035,354.09	172,529,000,000.00	172,529,000,000.00	-	67,867,964,645.91
170,058,565,533.75 Share of Excess Crude Oil Account	3	0	0	0	0	0.00
<b>3,012,401,099,188.86</b> Total Statutory Allocation		<b>2,530,677,683,299.78</b>	<b>2,867,539,000,000.00</b>	<b>2,867,539,000,000.00</b>	<b>0.00</b>	<b>336,861,316,700.22</b>
<b>Independent Revenue</b>						
<b>Personal Taxes</b>						
2,426,402,460.62 Licences	4	0	0	0	0	0.00
1,496,623,432.86 Mining Rents	5	5,583,595,856.38	695,886,391.45	695,886,391.45	0	-4,887,709,464.93
21,914,538.08 Royalties	6	809,929,098.05	429,228,001.93	429,228,001.93	0	-380,701,096.12
21,547,334,702.78 Fees General	7	0	6,285,036.83	6,285,036.83	0	6,285,036.83
1,327,815,103.89 Fines	8	25,273,285,949.15	6,179,723,782.41	6,179,723,782.41	0	-19,093,562,166.74
73,333,462,005.59 Sales General	9	2,661,432,109.28	380,814,179.08	380,814,179.08	0	-2,280,617,930.20
3,436,755,473.44 Earnings	10	29,514,217,497.62	21,031,860,573.63	21,031,860,573.63	0	-8,482,356,923.99
93,216,095.00 Rent of Government Buildings	11	13,358,183,054.95	985,653,206.14	985,653,206.14	0	-12,372,529,848.81
1,239,008,173.52 Rent on Lands and Others	12	163,206,729.11	26,734,151.91	26,734,151.91	0	-136,472,577.20
1,233,012,611.22 Repayments-General	13	1,579,488,628.46	355,344,564.98	355,344,564.98	0	-1,224,144,063.48
	14	231,512,466,820.29	353,625,052.13	353,625,052.13	0	-231,158,841,768.16
<b>221,136,206,785.89</b> Investment Income (Including Operating Surplus)	15	<b>298,916,102,027.72</b>	<b>351,602,198,504.00</b>	<b>351,602,198,504.00</b>	<b>0</b>	<b>52,686,096,476.28</b>
28,614,107.36 Interest Earned	16	47,097,219.74	8,206,457.19	8,206,457.19	0	-38,890,762.55
15,481,644.20 Re-imbursment	17	72,003,966,625.40	4,440,098.33	4,440,098.33	0	-71,999,526,527.07
<b>327,335,847,134.45</b> Total Independent Revenue		<b>681,422,971,616.15</b>	<b>382,060,000,000.00</b>	<b>382,060,000,000.00</b>	<b>0.00</b>	<b>-299,362,971,616.15</b>
<b>Other Revenue Sources</b>						
122,681,281,488.85 Other Revenue Sources of the Government	18	0	0	0	0	0
<b>122,681,281,488.85</b> Total Other Revenue Sources		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>3,462,418,227,812.16</b> Total REVENUE		<b>3,212,100,654,915.93</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-3,507,033,934,184.13</b>
<b>EXPENDITURE</b>						
<b>Operating Expenses</b>						
1,982,768,617,482.21 Personnel Costs (including Salaries on CRF Charges)	19	2,050,080,350,036.02	2,294,898,005,497.51	2,294,898,005,497.51	0	244,817,655,461.49
57,015,611,526.50 Federal Govt. Contribution to Pension	20	78,776,312,731.02	81,856,551,688.00	81,856,551,688.00	0	3,080,238,956.98
408,912,093,179.41 Overhead Charges	21	537,917,487,132.38	582,897,857,420.48	582,897,857,420.48	0	44,980,370,288.10
359,082,608,612.47 Other CRF Charges (incl. Service Wide Votes)	22	514,300,464,669.98	1,603,365,820,742.18	1,088,960,311,329.00	514,383,806,630.21	1,089,065,356,072.20
<b>2,807,778,930,800.59</b>		<b>3,181,074,614,569.40</b>	<b>4,563,018,235,348.17</b>	<b>4,048,612,725,934.99</b>	<b>514,383,806,630.21</b>	<b>1,381,943,620,778.77</b>
<b>Repayment of external loans</b>						
84,822,787,837.17	36	74,679,041,429.59	80,661,415,472.89	0	80,661,415,472.89	5,982,374,043.30
<b>19,170,000,000.00</b> Repayment of FGN Bonds	37	<b>831,222,902,000.00</b>	<b>831,222,902,000.00</b>	<b>0</b>	<b>831,222,902,000.00</b>	<b>0.00</b>
0 Repayment of NTB	38	42,656,715,000.00	42,656,715,000.00	0	42,656,715,000.00	0.00
0		0	0	0	0	0.00
0		0	0	0	0	0.00
<b>103,992,787,837.17</b> Totals of Repayment		<b>948,558,658,429.59</b>	<b>954,541,032,472.89</b>	<b>0.00</b>	<b>954,541,032,472.89</b>	<b>5,982,374,043.30</b>
<b>2,911,271,718,637.76</b> Total Operating Expenses		<b>4,129,633,272,998.99</b>	<b>5,517,537,565,038.09</b>	<b>4,048,612,725,934.99</b>	<b>1,468,924,839,103.10</b>	<b>1,387,925,994,822.07</b>
<b>-11,092,576,178,546.80</b>		<b>-12,445,042,139,397.50</b>	<b>-5,517,537,565,038.09</b>	<b>-4,048,612,725,934.99</b>	<b>-1,468,924,839,103.10</b>	<b>-2,119,107,939,362.06</b>
<b>Transfer to Capital Development Fund</b>						
<b>Closing Balance</b>		<b>138,695,627,693.46</b>	<b>541,174,565,449.30</b>	<b>541,174,565,449.30</b>		<b>402,478,937,755.84</b>
		<b>-12,583,737,767,090.90</b>				

The Accompanying Notes form part of this Statement  
  
 Ahmed Idris, FCNA  
 Accountant-General of The Federation

**STATEMENT NO. 4**  
**FEDERAL GOVERNMENT OF NIGERIA**  
**STATEMENT OF CAPITAL DEVELOPMENT FUNDS AS AT 31st DECEMBER 2015 FINANCIAL YEAR**

ANNUAL PREVIOUS YEAR 2014	NOTES	ACTUAL 2015	FINAL BUDGET 2015	INITIAL BUDGET 2015	SUPPLEMENTARY BUDGET 2015	VARIANCE ON FINAL BUDGET
3,655,180,762,473.79		2,717,327,783,265.65				
<b>Opening Balance</b>						
<b>PRIOR YEAR ADJUSTMENT</b>						
1,411,555,256,060.46		1,156,923,523,000.00	1,156,923,523,000.00	0	0.00	0
Intangible Assets (PYA)	56					
601,339,004,160.56		856,613,427,425.39	856,613,427,425.39	0	0.00	0
General Reserve (PYA)	30					
<b>2,012,894,260,221.02</b>		<b>2,013,536,950,425.39</b>	<b>2,013,536,950,425.39</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>
<b>Total PRIOR YEAR ADJUSTMENT</b>						
<b>REVENUE</b>						
434,933,342,767.69		138,695,627,693.46	541,174,565,449.30	541,174,565,449.30	0	402,478,937,755.84
Transfer from Consolidated Revenue Fund	57					
2,006,586,629.20		21,269,429,407.32	0	0	0	-21,269,429,407.32
Proceeds from Aid and Grants	31					
342,703,050,000.00		273,014,420,000.00	0	0	0	-273,014,420,000.00
Proceeds from External Loan	32					
570,243,511,000.00		1,550,862,000,000.00	0	0	0	-1,550,862,000,000.00
Proceeds from Domestic Loans: FGN Bonds	33					
602,519,135,060.46		0	0	0	0	0
Proceeds from Domestic Loans: NTBs etc	34					
0		0	0	0	0	0
Proceeds from Loans - Development of Nat. Resources						
0		0	0	0	0	0
Proceeds from Loans from Other Funds						
201,500.00		1,248,750.00	0	0	0	0
Other Capital Receipts	35					
<b>1,952,405,826,957.35</b>		<b>1,883,842,725,850.78</b>	<b>541,174,565,449.30</b>	<b>541,174,565,449.30</b>	<b>0.00</b>	<b>-1,442,668,160,401.49</b>
<b>Total REVENUE</b>						
<b>CAPITAL EXPENDITURE</b>						
159,719,967,285.55		69,151,530,454.94	172,499,126,077.20	172,499,126,077.20	0	103,347,595,622.26
Capital Expenditure: Administrative Sector	23					
247,929,302,667.61		248,050,291,311.72	549,868,334,248.52	369,946,209,089.23	179,922,125,159.29	301,818,042,936.80
Capital Expenditure: Economic Sector	24					
19,786,201,860.45		15,679,523,564.27	21,014,120,137.39	20,813,927,911.91	200,192,225.48	5,334,596,573.12
Capital Expenditure: Law and Justice	25					
34,203,672,014.85		14,482,772,321.68	33,190,133,380.53	21,740,000,000.00	11,450,133,380.53	18,707,361,058.85
Capital Expenditure: Regional Development	26					
71,336,057,891.98		134,568,197,960.29	63,029,190,686.63	57,057,988,485.64	5,971,202,200.99	-71,539,007,273.66
Capital Expenditure: Social Service Sector	27					
1,696,294,224.03		22,142,472,757.04	22,142,472,757.04	0	22,142,472,757.04	0.00
Capital Expenditure: Funded from Aid and Grants	28					
342,703,050,000.00		273,014,420,000.00	273,014,420,000.00	0	273,014,420,000.00	0.00
Capital Expenditure: External Loans	29					
877,364,545,944.47		777,089,208,369.94	1,134,757,797,287.31	642,057,251,543.98	492,700,545,723.33	357,668,588,917.37
Total CAPITAL EXPENDITURE						
0		0	0	0	0	0
Transfer To CRF						
<b>2,717,327,783,265.65</b>		<b>1,910,544,350,321.10</b>				
<b>Closing Balance</b>						

The Accompanying Notes form part of this Statement

Abayomi Adesin, FCA  
 Accountant-General of The Federation

Note 1

Schedule Of Statutory Allocations: FAAC For 2015

Code	Description	ACTUAL YEAR 2015	BUDGET YEAR 2015	VARIANCE FOR 2015
<b>02</b>	<b>ECONOMIC</b>			
	OFFICE OF THE ACCOUNTANT-GENERAL OF THE			
022000700100	FEDERATION	2,426,016,647,945.69	2,695,010,000,000.00	268,993,352,054.31
	<b>ECONOMIC TOTAL</b>	<b>2,426,016,647,945.69</b>	<b>2,695,010,000,000.00</b>	<b>268,993,352,054.31</b>
	<b>TOTAL</b>	<b>2,426,016,647,945.69</b>	<b>2,695,010,000,000.00</b>	<b>268,993,352,054.31</b>
Code	Description	ACTUAL YEAR 2015	BUDGET YEAR 2015	VARIANCE FOR 2015
	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>			
<b>1101</b>	<b>FEDERAL GOVERNMENT SHARE OF FAAC</b>			
11010101	GOVERNMENT SHARE OF FAAC	2,426,016,647,945.69	2,695,010,000,000.00	268,993,352,054.31
	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE) TOTAL</b>	<b>2,426,016,647,945.69</b>	<b>2,695,010,000,000.00</b>	<b>268,993,352,054.31</b>
	<b>TOTAL</b>	<b>2,426,016,647,945.69</b>	<b>2,695,010,000,000.00</b>	<b>268,993,352,054.31</b>

Note 2

Schedule Of Value Added Tax Allocation For 2015

Code	Description	ACTUAL YEAR 2015	BUDGET YEAR 2015	VARIANCE FOR 2015
<b>02</b>	<b>ECONOMIC</b>			
	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION			
022000700100		104,661,035,354.09	172,529,000,000.00	67,867,964,645.91
	<b>ECONOMIC TOTAL</b>	<b>104,661,035,354.09</b>	<b>172,529,000,000.00</b>	<b>67,867,964,645.91</b>
	<b>TOTAL</b>	<b>104,661,035,354.09</b>	<b>172,529,000,000.00</b>	<b>67,867,964,645.91</b>
Code	Description	ACTUAL YEAR 2015	BUDGET YEAR 2015	VARIANCE FOR 2015
	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>			
<b>1101</b>	<b>FEDERAL GOVERNMENT SHARE OF VAT</b>			
11010201	GOVERNMENT SHARE OF FAAC	104,661,035,354.09	172,529,000,000.00	67,867,964,645.91
	<b>(STATUTORY REVENUE) TOTAL</b>	<b>104,661,035,354.09</b>	<b>172,529,000,000.00</b>	<b>67,867,964,645.91</b>
	<b>TOTAL</b>	<b>104,661,035,354.09</b>	<b>172,529,000,000.00</b>	<b>67,867,964,645.91</b>

**Note 5**  
**Schedule Of Licences For 2015**

<b>Code</b>	<b>Description</b>	<b>ACTUAL YEAR 2015</b>	<b>BUDGET YEAR 2015</b>	<b>VARIANCE FOR 2015</b>
<b>01</b>	<b>ADMINISTRATION</b>			
012400100100	FEDERAL MINISTRY OF INTERIOR - HQTRS	15,960,000.00	0	-15,960,000.00
015600100100	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	370,265,643.84	0	-370,265,643.84
016100700100	FEDERAL ROAD SAFETY COMMISSION	4,774,029,680.91	0	-4,774,029,680.91
016101700100	NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	303,562,841.91	0	-303,562,841.91
016300100100	POLICE FORMATIONS AND COMMAND	384,690.00	0	-384,690.00
	<b>ADMINISTRATION TOTAL</b>	<b>5,464,202,856.66</b>	<b>0.00</b>	<b>-5,464,202,856.66</b>
<b>02</b>	<b>ECONOMIC</b>			
021500100100	FEDERAL MINISTRY OF AGRICULTURE	115,099,260.00	0	-115,099,260.00
021502500100	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	1,770,200.00	0	-1,770,200.00
022000200100	DEBT MANAGEMENT OFFICE	437,129.95	0	-437,129.95
022000700800	FPO BAUCHI	84,500.00	0	-84,500.00
022000701700	FPO IBADAN	507,497.68	0	-507,497.68
022000701900	FPO JALINGO	62,000.00	0	-62,000.00
022000702100	FPO KADUNA	440,332.00	0	-440,332.00
022000702500	FPO LAGOS I	302,427.50	0	-302,427.50
022000702800	FPO MAIDUGURI	277,900.00	0	-277,900.00
022000702900	FPO MAKURDI	362,812.59	0	-362,812.59
025204000100	CROSS RIVER RBDA	49,000.00	0	-49,000.00
	<b>ECONOMIC TOTAL</b>	<b>119,393,059.72</b>	<b>0.00</b>	<b>-119,393,059.72</b>
<b>05</b>	<b>SOCIAL SECTOR</b>			
051701900900	FEDERAL COLLEGE OF EDUCATION KOTANGORA	-60	0	60.00
	<b>SOCIAL SECTOR TOTAL</b>	<b>-60</b>	<b>0</b>	<b>60</b>

	<b>TOTAL</b>	<b>5,583,595,856.38</b>	<b>0.00</b>	<b>-5,583,595,856.38</b>
<b>1202</b>	<b>NON-TAX REVENUE</b>			
	GOLDSMITHS & GOLD			
12020102	DEALER LICENSES	150,747.50	0	-150,747.50
12020105	RADIO STATION LICENSES	370,265,643.84	0	-370,265,643.84
	ARMS & AMMUNITION			
12020106	LICENSES	2,271,412.27	0	-2,271,412.27
	NATURALIZATION &			
12020108	CITIZENSHIP	15,960,000.00	0	-15,960,000.00
	REGISTRATION OF			
	VOLUNTARY			
12020109	ORGANIZATIONS	130,000.00	0	-130,000.00
12020112	BRICKMAKING, etc LICENSE	-60	0	60.00
	DRIED FISH & MEAT			
12020116	LICENSES	437,129.95	0	-437,129.95
12020118	DOG LICENSES	7,740,000.00	0	-7,740,000.00
	ANIMAL HEALTH			
12020123	CERTIFICATE LICENSES	1,770,200.00	0	-1,770,200.00
	ABUJA			
	ABBATTOIR/SLAUGHTER			
12020124	LICENSES	2,920,000.00	0	-2,920,000.00
	RENEWAL OF FISHING			
12020125	LICENSES	83,609,260.00	0	-83,609,260.00
12020126	TRACTOR HIRING SERVICES	324,311,841.91	0	-324,311,841.91
12020133	DRIVERS LICENSE	2,556,690,028.34	0	-2,556,690,028.34
12020139	MOTOR NUMBER PLATE	2,217,339,652.57	0	-2,217,339,652.57
	<b>NON-TAX REVENUE TOTAL</b>	<b>5,583,595,856.38</b>	<b>0.00</b>	<b>-5,583,595,856.38</b>
	<b>TOTAL</b>	<b>5,583,595,856.38</b>	<b>0</b>	<b>-5,583,595,856.38</b>

**Note 6**

**Schedule Of Mining Rents For 2015**

<b>Code</b>	<b>Description</b>	<b>ACTUAL YEAR</b>	<b>BUDGET</b>	<b>VARIANCE FOR 2015</b>
<b>02</b>	<b>ECONOMIC</b>	<b>2015</b>	<b>YEAR</b>	
			<b>2015</b>	
	FEDERAL MINISTRY OF			
021500100100	AGRICULTURE	400,000.00	0	-400,000.00



023300100100	FEDERAL MINISTRY OF MINES AND STEEL DEVELOPMENT - HQTRS	114,013,209.25	0	-114,013,209.25
023301000100	NIGERIA MINING CADASTRE OFFICE & CENTRES	695,515,888.80	0	-695,515,888.80
	<b>ECONOMIC TOTAL</b>	<b>809,929,098.05</b>	<b>0.00</b>	<b>-809,929,098.05</b>
	<b>TOTAL</b>	<b>809,929,098.05</b>	<b>0.00</b>	<b>-809,929,098.05</b>
<b>1202</b>	<b>NON-TAX REVENUE</b>			
12020201	MINING FEES	166,902,209.25	0	-166,902,209.25
12020202	PENALTIES FOR ARREARS OF RENT	572,506,888.80	0	-572,506,888.80
12020203	PROSPECTING RIGHTS FEES	14,944,000.00	0	-14,944,000.00
12020204	FEES FOR QUARRYING LEASES & QUARRYING LICENSES	18,910,000.00	0	-18,910,000.00
12020205	RENT ON EXCLUSIVE PROSPECTING LICENSES	2,830,000.00	0	-2,830,000.00
12020206	RENT ON MINING RIGHTS	17,486,000.00	0	-17,486,000.00
12020207	RENT ON MINING LEASE	14,240,000.00	0	-14,240,000.00
12020208	RENT ON QUARRYING LEASE	1,284,000.00	0	-1,284,000.00
12020209	PREMIUM ON MINERALS LICENCES	826,000.00	0	-826,000.00
	<b>NON-TAX REVENUE TOTAL</b>	<b>809,929,098.05</b>	<b>0.00</b>	<b>-809,929,098.05</b>
	<b>TOTAL</b>	<b>809,929,098.05</b>	<b>0</b>	<b>-809,929,098.05</b>

**Note 8**

**Schedule Of Fees General For 2015**

<b>Code</b>	<b>Description</b>	<b>ACTUAL YEAR 2015</b>	<b>BUDGET YEAR 2015</b>	<b>VARIANCE FOR 2015</b>
<b>01</b>	<b>ADMINISTRATION</b>			
011100800100	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	2,301,000.00	0	-2,301,000.00
011200400100	NATIONAL ASSEMBLY COMMISSION	206,739.75	0	-206,739.75
011600400100	NIGERIAN NAVY	310,000.00	0	-310,000.00
012300100100	FEDERAL MINISTRY OF INFORMATION - HQTRS	139,000.00	0	-139,000.00
012300900100	NIGERIA PRESS COUNCIL	5,000.00	0	-5,000.00

012400100100	FEDERAL MINISTRY OF INTERIOR - HQTRS	636,663,000.00	0	-636,663,000.00
012400300100	NIGERIA IMMIGRATION SERVICE	13,694,435,597.85	0	-13,694,435,597.85
012400400100	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	83,362,443.00	0	-83,362,443.00
012400700100	FEDERAL FIRE SERVICE	11,232,100.00	0	-11,232,100.00
014000100100	AUDITOR GENERAL FOR THE FEDERATION	13,191,000.00	0	-13,191,000.00
014500100100	PUBLIC COMPLAINTS COMMISSION	80,000.00	0	-80,000.00
016000100100	POLICE SERVICE COMMISSION HQTRS	13,500.00	0	-13,500.00
016100700100	FEDERAL ROAD SAFETY COMMISSION	298,252,699.32	0	-298,252,699.32
016101500100	NIGERIA CHRISTIAN PILGRIM COMMISSION	14,165,051.00	0	-14,165,051.00
016300100100	POLICE FORMATIONS AND COMMAND	4,388,567.00	0	-4,388,567.00
	<b>ADMINISTRATION TOTAL</b>	<b>14,758,745,697.92</b>	<b>0.00</b>	<b>-14,758,745,697.92</b>
<b>02</b>	<b>ECONOMIC</b>			
021500100100	FEDERAL MINISTRY OF AGRICULTURE	1,780,000.00	0	-1,780,000.00
021501900100	VETERINARY COUNCIL OF NIGERIA	30,589,720.00	0	-30,589,720.00
021502500100	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	38,000.00	0	-38,000.00
021502600100	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	22,862,260.00	0	-22,862,260.00
022000700200	FPO ABAKALIKI	338,511.14	0	-338,511.14
022000700300	FPO ABEOKUTA	4,103,768.39	0	-4,103,768.39
022000700400	FPO ADO-EKITI	2,524,910.00	0	-2,524,910.00
022000700500	FPO AKURE	5,843,629.07	0	-5,843,629.07
022000700600	FPO ASABA	6,496,360.00	0	-6,496,360.00
022000700800	FPO BAUCHI	710,580.00	0	-710,580.00
022000700900	FPO BENIN	9,397,090.00	0	-9,397,090.00
022000701000	FPO BIRNI-KEBI	76,046.00	0	-76,046.00
022000701100	FPO CALABAR	5,907,946.27	0	-5,907,946.27
022000701200	FPO DAMATURU	169,150.00	0	-169,150.00

022000701300	FPO DUTSE	463,455.27	0	-463,455.27
022000701400	FPO ENUGU	17,444,217.00	0	-17,444,217.00
022000701500	FPO GOMBE	1,257,025.00	0	-1,257,025.00
022000701700	FPO IBADAN	865,240.00	0	-865,240.00
022000701800	FPO ILORIN	1,607,180.57	0	-1,607,180.57
022000701900	FPO JALINGO	2,253,428.00	0	-2,253,428.00
022000702000	FPO JOS	7,858,426.56	0	-7,858,426.56
022000702100	FPO KADUNA	6,497,230.55	0	-6,497,230.55
022000702200	FPO KANO	2,932,790.00	0	-2,932,790.00
022000702300	FPO KATSINA	455,250.81	0	-455,250.81
022000702400	FPO LAFIA	583,575.00	0	-583,575.00
022000702500	FPO LAGOS I	7,706,579.02	0	-7,706,579.02
022000702600	FPO LAGOS II	3,156,790.53	0	-3,156,790.53
022000702700	FPO LOKOJA	1,344,411.71	0	-1,344,411.71
022000702900	FPO MAKURDI	1,897,120.00	0	-1,897,120.00
022000703000	FPO MINNA	860,151.00	0	-860,151.00
022000703100	FPO OSOGBO	601,690.00	0	-601,690.00
022000703200	FPO OWERRI	1,570,068.00	0	-1,570,068.00
022000703300	FPO PORT-HARCOURT	62,026,992.50	0	-62,026,992.50
022000703400	FPO SOKOTO	1,826,060.92	0	-1,826,060.92
022000703500	FPO UMUAHIA	2,560,523.33	0	-2,560,523.33
022000703600	FPO UYO	11,862,750.00	0	-11,862,750.00
022000703700	FPO YENOGOA	207,000.00	0	-207,000.00
022000703800	FPO YOLA	1,851,220.00	0	-1,851,220.00
022001100100	NIGERIA CUSTOM SERVICES FEDERAL MINISTRY OF TRADE AND INVESTMENT -	84,000.00	0	-84,000.00
022200100100	HQTRS NIGERIAN EXPORT	472,370,181.76	0	-472,370,181.76
022200600100	PROMOTION COUNCIL TAFAWA BALEWA SQUARE	56,564,989.86	0	-56,564,989.86
022201400100	MANAGEMENT BOARD FEDERAL MINISTRY OF LABOUR AND	18,640,562.90	0	-18,640,562.90
022700100100	PRODUCTIVITY - HQTRS TECHNOLOGY BUSINESS INCUBATOR CENTRE -	7,468,450.00	0	-7,468,450.00
022802200100	IGBOTAKO	102,000.00	0	-102,000.00

022807300100	ENERGY COMMISSION OF NIGERIA	11,476,250.00	0	-11,476,250.00
023300900100	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	172,000.00	0	-172,000.00
023400100100	FEDERAL MINISTRY OF WORKS	1,070,000.00	0	-1,070,000.00
023400200100	OFFICE OF THE SURVEYOR- GENERAL OF THE FEDERATION	110,779.50	0	-110,779.50
023400400100	FEDERAL ROAD MAINTENANCE AGENCY	760,000.00	0	-760,000.00
023400600100	SURVEY COUNCIL OF NIGERIA	11,134,700.00	0	-11,134,700.00
023601000100	NATIONAL INST. OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	4,852,874.50	0	-4,852,874.50
025200100100	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	5,727,523.00	0	-5,727,523.00
025203800100	BENIN/ OWENA RBDA	4,310,000.00	0	-4,310,000.00
025204000100	CROSS RIVER RBDA	21,058,398.74	0	-21,058,398.74
025204800100	UPPER NIGER RBDA	3,382,300.00	0	-3,382,300.00
025300100100	FEDERAL MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT - HQTRS	898,868,248.96	0	-898,868,248.96
	<b>ECONOMIC TOTAL</b>	<b>1,748,680,405.86</b>	<b>0.00</b>	<b>-1,748,680,405.86</b>
<b>03</b>	<b>LAW &amp; JUSTICE</b>			
031800100100	NATIONAL JUDICIAL COUNCIL- ABUJA	182,896,305.63	0	-182,896,305.63
031800300100	COURT OF APPEAL FEDERAL HIGH COURT ?	66,999,881.80	0	-66,999,881.80
031800400100	LAGOS HIGH COURT OF JUSTICE ?	24,574,320.00	0	-24,574,320.00
031800500100	F.C.T. ABUJA SHARIA COURT OF APPEAL ?	54,493,885.00	0	-54,493,885.00
031800600100	ABUJA CUSTOMARY COURT OF	5,822,850.00	0	-5,822,850.00
031800700100	APPEAL- ABUJA	7,362,132.89	0	-7,362,132.89
031800800100	NATIONAL INDUSTRIAL COURT	34,707,388.95	0	-34,707,388.95
031800900100	NATIONAL JUDICIAL INSTITUTE- ABUJA	4,067,000.00	0	-4,067,000.00
	<b>LAW &amp; JUSTICE TOTAL</b>	<b>380,923,764.27</b>	<b>0.00</b>	<b>-380,923,764.27</b>
<b>05</b>	<b>SOCIAL SECTOR</b>			
051300100100	FEDERAL MINISTRY OF	1,716,153.00	0	-1,716,153.00

YOUTH DEVELOPMENT - HQTRS CITIZENSHIP AND LEADERSHIP TRAINING				
051300200100	CENTRE	73,150,590.00	0	-73,150,590.00
051700100100	FEDERAL MINISTRY OF EDUCATION - HQTRS	25,227,071.30	0	-25,227,071.30
051700800100	NATIONAL LIBRARY OF NIGERIA	250,000.00	0	-250,000.00
051700900100	NATIONAL EXAMINATIONS COUNCIL	133,811,100.00	0	-133,811,100.00
051701000100	MASS LITERACY COUNCIL TEACHERS REGISTRATION	1,620,000.00	0	-1,620,000.00
051701400100	COUNCIL OF NIGERIA FEDERAL POLYTECHNIC	-362,000.00	0	362,000.00
051701800300	BIDA FEDERAL POLYTECHNIC	662,485,129.32	0	-662,485,129.32
051701800500	KAURA-NAMODA FEDERAL POLYTECHNIC	43,104,910.30	0	-43,104,910.30
051701800600	MUBI	386,060,880.64	0	-386,060,880.64
051701801100	FEDERAL POLYTECHNIC EDE FEDERAL POLYTECHNIC	390,349,471.94	0	-390,349,471.94
051701801300	NEKEDE FEDERAL POLYTECHNIC	95,166,674.07	0	-95,166,674.07
051701801500	DAMATURU FEDERAL POLYTECHNIC	224,729.75	0	-224,729.75
051701801700	GWANDU	136,820,929.66	0	-136,820,929.66
051701802000	FEDERAL POLYTECHNIC BALI FEDERAL COLLEGE OF	50,197,504.32	0	-50,197,504.32
051701900100	EDUCATION ABEOKUTA FEDERAL COLLEGE OF	212,411,109.06	0	-212,411,109.06
051701900500	EDUCATION GOMBE FEDERAL COLLEGE OF	28,243,348.61	0	-28,243,348.61
051701900700	EDUCATION KANO FEDERAL COLLEGE OF	32,778,591.99	0	-32,778,591.99
051701901500	EDUCATION PANKSHIN FEDERAL COLLEGE OF	110,464,970.75	0	-110,464,970.75
051701901600	EDUCATION POTISKUM FEDERAL COLLEGE OF	44,665,836.24	0	-44,665,836.24
051701901900	EDUCATION ZARIA ALVAN IKOKU COLLEGE OF	222,337,763.62	0	-222,337,763.62
051701902100	EDUCATION, OWERRI	67,683,951.51	0	-67,683,951.51
051702100700	UNIVERSITY OF JOS UNIVERSITY OF	3,114,176,339.97	0	-3,114,176,339.97
051702101200	AGRICULTURE, MAKURDI	761,010,839.15	0	-761,010,839.15

051702101600	UNIVERSITY OF TECHNOLOGY, OWERRI	26,829,292.52	0	-26,829,292.52
051702101900	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	576,538,448.41	0	-576,538,448.41
051702102500	NATIONAL MATHEMATICAL CENTRE, SHEDA	600,000.00	0	-600,000.00
051702102800	NATIONAL INSTITUTE FOR NIGERIAN LANGUAGES	9,011,758.73	0	-9,011,758.73
051702103400	FEDERAL UNIVERSITY DUTSIN-MA	3,751,528.40	0	-3,751,528.40
051702103700	FEDERAL UNIVERSITY WUKARI	447,141,161.65	0	-447,141,161.65
051702602700	FGC OHAFIA	23,000.00	0	-23,000.00
051702606700	FGGC KEANA UNIVERSITY COLLEGE	23,275.00	0	-23,275.00
052102600100	HOSPITAL IBADAN AHMADU BELLO UNIVERSITY	1,425,000.00	0	-1,425,000.00
052102600300	TEACHING HOSPITAL UNIVERSITY OF BENIN	2,193,450.00	0	-2,193,450.00
052102600500	TEACHING HOSPITAL AMINU KANO UNIVERSITY	266,714,636.12	0	-266,714,636.12
052102601300	TEACHING HOSPITAL ABUBAKAR TAFAWA BALEWA UNIVERSITY	84,024,884.44	0	-84,024,884.44
052102601600	TEACHING HOSPITAL BAUCHI	3,049,470.19	0	-3,049,470.19
052102700600	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	12,181,200.00	0	-12,181,200.00
052102701000	FEDERAL NEURO- PSYCHIATRIC HOSPITAL ABEOKUTA	32,034,084.00	0	-32,034,084.00
052102702100	FEDERAL MEDICAL CENTRE, MAKURDI	5,021,200.29	0	-5,021,200.29
052102702200	FEDERAL MEDICAL CENTRE, KATSINA	206,000.00	0	-206,000.00
052102702800	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	1,395,808.45	0	-1,395,808.45
052102702900	FEDERAL TEACHING HOSPITAL, ABAKALIKI	109,500.00	0	-109,500.00
052102703500	FEDERAL MEDICAL CENTRE, JIGAWA STATE	13,509,767.28	0	-13,509,767.28
052102703600	FEDERAL MEDICAL CENTRE, NASARAWA STATE	19,353,702.00	0	-19,353,702.00
052104800100	NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	2,145,745.00	0	-2,145,745.00
053500100100	FEDERAL MINISTRY OF	115,907,299.36	0	-115,907,299.36

	ENVIRONMENT			
	HEADQUARTERS			
	FEDERAL COLLEGE OF			
	WILDLIFE MANAGEMENT -			
053501000100	NEW BUSSA	278,000.00	0	-278,000.00
	FORESTRY MECHANISATION			
053501400100	COLLEGE AFAKA	131,200.00	0	-131,200.00
	NATIONAL OIL SPILL			
	DETECTION AND RESPONSE			
053501500100	AGENCY	43,937,430.86	0	-43,937,430.86
	NATIONAL			
	ENVIRONMENTAL			
	STANDARDS AND			
	REGULATIONS			
053501600100	ENFORCEMENT AGENCY	123,083,343.20	0	-123,083,343.20
	PRESIDENCY - NATIONAL			
	SPORTS COMMISSION -			
053900100100	HQTRS	720,000.00	0	-720,000.00
	<b>SOCIAL SECTOR TOTAL</b>	<b>8,384,936,081.10</b>	<b>0.00</b>	<b>-8,384,936,081.10</b>
	<b>TOTAL</b>	<b>25,273,285,949.15</b>	<b>0.00</b>	<b>-25,273,285,949.15</b>
<b>1202</b>	<b>NON-TAX REVENUE</b>			
	SUPREME / INDUSTRIAL			
12020401	COURT FEES	264,269,623.29	0	-264,269,623.29
12020402	TRADE MARKS FEES	312,246,597.72	0	-312,246,597.72
	COMPANY & BUSINESS			
12020403	NAMES FEES	1,833,800.00	0	-1,833,800.00
12020404	TRADE UNION FEES	99.02	0	-99.02
12020405	PASSPORT FEES	13,588,125,741.66	0	-13,588,125,741.66
	VISA & ALIENS			
12020406	REGISTRATION FEES	44,624,260.00	0	-44,624,260.00
12020407	TRAVEL CERTIFICATE FEES	69,866,417.49	0	-69,866,417.49
	POLICE ESCORT & SPECIAL			
12020408	DUTIES FEES	16,202,757.87	0	-16,202,757.87
12020409	WEIGHTS & MEASURE FEES	161,673,344.04	0	-161,673,344.04
	ELECTRICAL INSPECTORATE			
12020410	FEES	320,743.00	0	-320,743.00
	INSURANCE COMPANIES			
12020411	FEES	10,353,600.00	0	-10,353,600.00
12020412	RESEARCH TESTING FEES	10,073,915.06	0	-10,073,915.06
	FEDERAL FILMS			
12020413	CENSORSHIP BOARD FEES	52,260.00	0	-52,260.00
12020415	TRADE TESTING FEES	78,735,529.40	0	-78,735,529.40
12020416	METEOROLOGICAL	69,122.00	0	-69,122.00

SERVICES FEES				
CONTRACTOR				
12020417	REGISTRATION FEES	54,589,683.75	0	-54,589,683.75
12020418	MARRIAGE FEES	152,116,000.00	0	-152,116,000.00
	ATTESTATION OF			
	BACHELORHOOD &			
12020419	SPINSTERHOOD FEES	8,272,960.00	0	-8,272,960.00
12020420	PILGRIMS WELFARE FEES	14,165,051.00	0	-14,165,051.00
	C.I.D CLEARANCE			
12020421	CERTIFICATE FEES	229,950.00	0	-229,950.00
12020424	ACCREDITATION FEES	417,798,362.31	0	-417,798,362.31
	DISINFECTION OF PRODUCE			
12020425	FEES	2,833,286.00	0	-2,833,286.00
12020426	COURT SUMMONS FEES	221,022,593.02	0	-221,022,593.02
12020427	TENDER FEES	84,524,619.41	0	-84,524,619.41
	FIRE SAFETY CERTIFICATE			
12020428	FEES	10,592,600.00	0	-10,592,600.00
	BUSINESS EXPATRIATE			
12020429	QUOTA / RENEWAL FEES	485,444,700.00	0	-485,444,700.00
	PROFESSIONAL			
12020430	REGISTRATION FEES	4,156,142,421.92	0	-4,156,142,421.92
	ENVIRONMENTAL IMPACT			
12020431	ASSESSMENT FEES	116,813,299.36	0	-116,813,299.36
	PRIVATE GARDS			
12020432	CERTIFICATE FEES	84,638,426.00	0	-84,638,426.00
	BILL BOARD			
12020436	ADVERTISEMENT FEES	6,650,500.00	0	-6,650,500.00
12020437	DEEDS REGISTRATION FEES	567,229,399.58	0	-567,229,399.58
12020438	SURVEY FEES	61,908,376.25	0	-61,908,376.25
12020439	AGENCY FEES	2,975,514,726.94	0	-2,975,514,726.94
	MEDICAL CONSULTANCY			
12020440	FEES	140,253,394.25	0	-140,253,394.25
12020441	LABORATORY FEES	855,845,089.49	0	-855,845,089.49
12020455	TRAINING FEES	269,130,683.59	0	-269,130,683.59
12020456	TOWING FEES	29,122,015.73	0	-29,122,015.73
	<b>NON-TAX REVENUE TOTAL</b>	<b>25,273,285,949.15</b>	<b>0.00</b>	<b>-25,273,285,949.15</b>
	<b>TOTAL</b>	<b>25,273,285,949.15</b>	<b>0</b>	<b>-25,273,285,949.15</b>



**Note 9**

**Schedule Of Fines For 2015**

<b>Code</b>	<b>Description</b>	<b>ACTUAL YEAR 2015</b>	<b>BUDGET YEAR 2015</b>	<b>VARIANCE FOR 2015</b>
<b>01</b>	<b>ADMINISTRATION</b>			
	FEDERAL ROAD SAFETY			-
016100700100	COMMISSION	2,372,516,495.03	0	2,372,516,495.03
				-
	<b>ADMINISTRATION TOTAL</b>	<b>2,372,516,495.03</b>	<b>0.00</b>	<b>2,372,516,495.03</b>
<b>02</b>	<b>ECONOMIC</b>			
	VETERINARY COUNCIL OF			
021501900100	NIGERIA	1,270,000.00	0	-1,270,000.00
022000700500	FPO AKURE	7,300.00	0	-7,300.00
022000701700	FPO IBADAN	329,375.00	0	-329,375.00
022000701800	FPO ILORIN	704,018.73	0	-704,018.73
022000701900	FPO JALINGO	18,000.00	0	-18,000.00
022000702100	FPO KADUNA	51,600.00	0	-51,600.00
022000702200	FPO KANO	1,571,390.00	0	-1,571,390.00
022000702500	FPO LAGOS I	10,634,557.90	0	-10,634,557.90
022000702600	FPO LAGOS II	2,965,477.66	0	-2,965,477.66
022000702900	FPO MAKURDI	1,093,930.00	0	-1,093,930.00
022000703800	FPO YOLA	2,103,193.20	0	-2,103,193.20
023400100100	FEDERAL MINISTRY OF WORKS	603,000.00	0	-603,000.00
	<b>ECONOMIC TOTAL</b>	<b>21,351,842.49</b>	<b>0.00</b>	<b>-21,351,842.49</b>
<b>03</b>	<b>LAW &amp; JUSTICE</b>			
031800400100	FEDERAL HIGH COURT ? LAGOS	7,500.00	0	-7,500.00
	HIGH COURT OF JUSTICE ?			
031800500100	F.C.T. ABUJA	8,957,235.00	0	-8,957,235.00
	<b>LAW &amp; JUSTICE TOTAL</b>	<b>8,964,735.00</b>	<b>0.00</b>	<b>-8,964,735.00</b>
<b>05</b>	<b>SOCIAL SECTOR</b>			
	FEDERAL POLYTECHNIC			
051701801300	NEKEDE	3,139,815.00	0	-3,139,815.00
	FEDERAL POLYTECHNIC			
051701801500	DAMATURU	1,049,500.00	0	-1,049,500.00
051701802000	FEDERAL POLYTECHNIC BALI	130,700.00	0	-130,700.00
	FEDERAL COLLEGE OF			
051701900100	EDUCATION ABEOKUTA	44,000.00	0	-44,000.00
	FEDERAL COLLEGE OF			
051701900700	EDUCATION KANO	546,750.00	0	-546,750.00
	FEDERAL UNIVERSITY OF			
051702101900	TECHNOLOGY, YOLA	30,000.00	0	-30,000.00

052102600500	UNIVERSITY OF BENIN TEACHING HOSPITAL	25,336,975.00	0	-25,336,975.00
053500200100	NATIONAL PARK HEADQUARTERS	4,751,525.00	0	-4,751,525.00
053500400100	OYO NATIONAL PARK	3,278,909.26	0	-3,278,909.26
053500600100	GASHAKA GUMTI NATIONAL PARK	2,708,000.00	0	-2,708,000.00
053500700100	CROSS RIVER NATIONAL PARK	682,500.00	0	-682,500.00
053500900100	OKUMU NATIONAL PARK	360,450.00	0	-360,450.00
053501600100	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	216,539,912.50	0	-216,539,912.50
	<b>SOCIAL SECTOR TOTAL</b>	<b>258,599,036.76</b>	<b>0.00</b>	<b>-258,599,036.76</b>
	<b>TOTAL</b>	<b>2,661,432,109.28</b>	<b>0.00</b>	<b>2,661,432,109.28</b>
<b>1202</b>	<b>NON-TAX REVENUE</b>			-
12020501	SUNDRY FINES	2,661,432,109.28	0	2,661,432,109.28
	<b>NON-TAX REVENUE TOTAL</b>	<b>2,661,432,109.28</b>	<b>0</b>	<b>2,661,432,109.28</b>
	<b>TOTAL</b>	<b>2,661,432,109.28</b>	<b>0</b>	<b>2,661,432,109.28</b>

**Note 10**

**Schedule Of Sales General For 2015**

Code	Description	ACTUAL YEAR 2015	BUDGET YEAR 2015	VARIANCE FOR 2015
<b>01</b>	<b>ADMINISTRATION</b>			
011100100100	STATE HOUSE - HQTRS	15,000.00	0	-15,000.00
011101000100	BUREAU OF PUBLIC PROCUREMENT (BPP)	388,620.00	0	-388,620.00
011600400100	NIGERIAN NAVY	9,049,745.00	0	-9,049,745.00
011900800100	NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	1,442,395.00	0	-1,442,395.00
012300100100	FEDERAL MINISTRY OF INFORMATION - HQTRS	5,412,225.00	0	-5,412,225.00
012300500100	NEWS AGENCY OF NIGERIA	171,308,439.83	0	-171,308,439.83
012400200100	NIGERIAN PRISON SERVICE	175,750.00	0	-175,750.00
012400300100	NIGERIA IMMIGRATION SERVICE	479,450.00	0	-479,450.00
012400400100	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	264,000.00	0	-264,000.00

016100900100	NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT	1,048,050.00	0	-1,048,050.00
016300100100	POLICE FORMATIONS AND COMMAND	1,946,363.68	0	-1,946,363.68
	<b>ADMINISTRATION TOTAL</b>	<b>191,530,038.51</b>	<b>0.00</b>	<b>-191,530,038.51</b>
<b>02</b>	<b>ECONOMIC</b>			
021500100100	FEDERAL MINISTRY OF AGRICULTURE	83,666,518.58	0	-83,666,518.58
021500600100	NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	112,550,633.00	0	-112,550,633.00
021501900100	VETERINARY COUNCIL OF NIGERIA	1,322,500.00	0	-1,322,500.00
021502500100	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	2,825,300.00	0	-2,825,300.00
021502600100	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	1,574,645.25	0	-1,574,645.25
021505100100	NATIONAL AGRICULTURE SEEDS COUNCIL	77,150,534.81	0	-77,150,534.81
022000200100	DEBT MANAGEMENT OFFICE	70,000.00	0	-70,000.00
022000700100	OFFICE OF THE ACCOUNTANT- GENERAL OF THE FEDERATION		0	0.00
022000700300	FPO ABEOKUTA	80,280.00	0	-80,280.00
022000700400	FPO ADO-EKITI	50,000.00	0	-50,000.00
022000700500	FPO AKURE	356,670.00	0	-356,670.00
022000700800	FPO BAUCHI	211,900.00	0	-211,900.00
022000700900	FPO BENIN	135,000.00	0	-135,000.00
022000701200	FPO DAMATURU	97,500.00	0	-97,500.00
022000701300	FPO DUTSE	80,000.00	0	-80,000.00
022000701400	FPO ENUGU	1,958,155.00	0	-1,958,155.00
022000701500	FPO GOMBE	3,000.00	0	-3,000.00
022000701700	FPO IBADAN	5,980,150.75	0	-5,980,150.75
022000701800	FPO ILORIN	2,203,455.00	0	-2,203,455.00
022000702100	FPO KADUNA	6,008,656.49	0	-6,008,656.49
022000702200	FPO KANO	176,850.00	0	-176,850.00
022000702300	FPO KATSINA	175,100.00	0	-175,100.00
022000702500	FPO LAGOS I	2,534,430.13	0	-2,534,430.13
022000702600	FPO LAGOS II	1,797,454.70	0	-1,797,454.70
022000702900	FPO MAKURDI	274,688.00	0	-274,688.00
022000703000	FPO MINNA	2,460,000.00	0	-2,460,000.00
022000703100	FPO OSOGBO	224,100.00	0	-224,100.00
022000703200	FPO OWERRI	98,250.00	0	-98,250.00

022000703300	FPO PORT-HARCOURT	903,340.00	0	-903,340.00
022000703400	FPO SOKOTO	137,800.00	0	-137,800.00
022000703500	FPO UMUAHIA	30,150.00	0	-30,150.00
022000703600	FPO UYO	364,300.00	0	-364,300.00
022001100100	NIGERIA CUSTOM SERVICES TECHNOLOGY BUSINESS	1,292,650.00	0	-1,292,650.00
022801100100	INCUBATOR CENTRE - ABA CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT -	55,000.00	0	-55,000.00
022803700100	ABUJA	468,950.00	0	-468,950.00
023200200100	DEPARTMENT OF PETROLEUM RESOURCES	24,845,846.84	0	-24,845,846.84
023300300100	NIGERIAN GEOLOGICAL SURVEY AGENCY.	10,989,152.74	0	-10,989,152.74
023400100100	FEDERAL MINISTRY OF WORKS OFFICE OF THE SURVEYOR-	3,330,000.00	0	-3,330,000.00
023400200100	GENERAL OF THE FEDERATION FEDERAL ROAD MAINTENANCE	1,618,000.00	0	-1,618,000.00
023400400100	AGENCY	118,000.00	0	-118,000.00
025203800100	BENIN/ OWENA RBDA	315,000.00	0	-315,000.00
025204000100	CROSS RIVER RBDA	712,650.00	0	-712,650.00
	<b>ECONOMIC TOTAL</b>	<b>349,246,611.29</b>	<b>0.00</b>	<b>-349,246,611.29</b>
<b>03</b>	<b>LAW &amp; JUSTICE</b>			
031800400100	FEDERAL HIGH COURT ? LAGOS HIGH COURT OF JUSTICE ?	815,500.00	0	-815,500.00
031800500100	F.C.T. ABUJA	42,848,025.00	0	-42,848,025.00
031800700100	CUSTOMARY COURT OF APPEAL- ABUJA	4,784,600.00	0	-4,784,600.00
031800800100	NATIONAL INDUSTRIAL COURT NATIONAL JUDICIAL INSTITUTE-	1,635,163.00	0	-1,635,163.00
031800900100	ABUJA	6,355,000.00	0	-6,355,000.00
031801100100	FEDERAL JUDICIARY SERVICE COMMISSION- ABUJA	3,161,000.00	0	-3,161,000.00
	<b>LAW &amp; JUSTICE TOTAL</b>	<b>59,599,288.00</b>	<b>0.00</b>	<b>-59,599,288.00</b>
<b>04</b>	<b>REGIONAL</b>			
045100100100	FEDERAL MINISTRY OF NIGER DELTA HQTRS	15,327,500.00	0	-15,327,500.00
	<b>REGIONAL TOTAL</b>	<b>15,327,500.00</b>	<b>0.00</b>	<b>-15,327,500.00</b>
<b>05</b>	<b>SOCIAL SECTOR</b>			
051300100100	FEDERAL MINISTRY OF YOUTH DEVELOPMENT - HQTRS	240,540.00	0	-240,540.00
051700100100	FEDERAL MINISTRY OF EDUCATION - HQTRS	1,727,400.00	0	-1,727,400.00

051700300100	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	10,809,700.00	0	-10,809,700.00
051700500100	JOINT ADMISSIONS MATRICULATION BOARD	7,050,949,043.03	0	-7,050,949,043.03
051700800100	NATIONAL LIBRARY OF NIGERIA	3,500.00	0	-3,500.00
051700900100	NATIONAL EXAMINATIONS COUNCIL	12,249,863,932.11	0	12,249,863,932.11
051701800100	FEDERAL POLYTECHNIC ADO- EKITI	710,858,415.92	0	-710,858,415.92
051701800300	FEDERAL POLYTECHNIC BIDA	2,221,378.75	0	-2,221,378.75
051701800500	FEDERAL POLYTECHNIC KAURA- NAMODA	199,468.00	0	-199,468.00
051701801300	FEDERAL POLYTECHNIC NEKEDE	2,422,070,395.07	0	-2,422,070,395.07
051701801400	FEDERAL POLYTECHNIC OKO	1,252,488,830.17	0	-1,252,488,830.17
051701801500	FEDERAL POLYTECHNIC DAMATURU	168,114.01	0	-168,114.01
051701802000	FEDERAL POLYTECHNIC BALI	1,015,800.00	0	-1,015,800.00
051701900100	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	380,300.00	0	-380,300.00
051701900500	FEDERAL COLLEGE OF EDUCATION GOMBE	429,580,362.11	0	-429,580,362.11
051701900700	FEDERAL COLLEGE OF EDUCATION KANO	50,486,376.91	0	-50,486,376.91
051701901500	FEDERAL COLLEGE OF EDUCATION PANKSHIN	753,000.00	0	-753,000.00
051701901600	FEDERAL COLLEGE OF EDUCATION POTISKUM	42,841,620.00	0	-42,841,620.00
051701901900	FEDERAL COLLEGE OF EDUCATION ZARIA	17,758,575.66	0	-17,758,575.66
051702100700	UNIVERSITY OF JOS	60,300.00	0	-60,300.00
051702101600	UNIVERSITY OF TECHNOLOGY, OWERRI	4,098,351,791.10	0	-4,098,351,791.10
051702101900	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	32,448,867.62	0	-32,448,867.62
051702103400	FEDERAL UNIVERSITY DUTSIN- MA	56,445,987.50	0	-56,445,987.50
051702600500	FGC DAURA	25,000.00	0	-25,000.00
052102600100	UNIVERSITY COLLEGE HOSPITAL IBADAN	5,476,220.10	0	-5,476,220.10
052102600300	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	2,303,365.83	0	-2,303,365.83
052102600500	UNIVERSITY OF BENIN TEACHING HOSPITAL	185,556,548.40	0	-185,556,548.40

052102601000	UNIVERSITY OF CALABAR TEACHING HOSPITAL	101,283,503.04	0	-101,283,503.04
052102700500	FEDERAL PSYCHIATRIC HOSPITAL KADUNA	323,809.53	0	-323,809.53
052102700600	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	36,162,158.78	0	-36,162,158.78
052102701000	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	69,006,905.00	0	-69,006,905.00
052102702800	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	840,476.09	0	-840,476.09
052102702900	FEDERAL TEACHING HOSPITAL, ABAKALIKI	18,999,365.00	0	-18,999,365.00
052102703600	FEDERAL MEDICAL CENTRE, NASARAWA STATE	25,382,600.00	0	-25,382,600.00
052104800100	NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	1,213,545.00	0	-1,213,545.00
053501300100	FORESTRY RESEARCH INSTITUTE OF IBADAN	1,301,180.00	0	-1,301,180.00
053501500100	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	3,500.00	0	-3,500.00
053501600100	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	18,912,185.09	0	-18,912,185.09
	<b>SOCIAL SECTOR TOTAL</b>	<b>28,898,514,059.82</b>	<b>0.00</b>	<b>28,898,514,059.82</b>
	<b>TOTAL</b>	<b>29,514,217,497.62</b>	<b>0.00</b>	<b>29,514,217,497.62</b>
<b>1202</b>	<b>NON-TAX REVENUE</b>			
12020601	SALES OF JOURNAL & PUBLICATIONS		0	
12020602	SALES OF CUSTOMS' TARIFF BOOK	2,546,500.00	0	-2,546,500.00
12020603	SALES OF ID CARDS	41,912,788.09	0	-41,912,788.09
12020604	SALES OF STORES	149,063,622.21	0	-149,063,622.21
12020605	SALES OF VACCINES	139,338,875.55	0	-139,338,875.55
12020606	SALES OF BILLS OF ENTRIES FORMS	15,034,926,170.39	0	15,034,926,170.39
12020607	SALES OF CONSULTANCY REGISTRATION FORMS	13,080,876,609.81	0	13,080,876,609.81
12020608	SALES OF IMPROVED SEEDS/CHEMICAL	160,837,078.39	0	-160,837,078.39
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	19,916,335.00	0	-19,916,335.00
12020610	PROCEEDS FROM SALES OF GOODS BY PUBLIC AUCTIONS	48,827,844.68	0	-48,827,844.68

12020611	PROCEEDS FROM SALES OF GOVT. VEHICLES	100,018,534.55	0	-100,018,534.55
12020612	PROCEEDS FROM SALES OF DRUGS AND MEDICATIONS	422,017,702.97	0	-422,017,702.97
12020613	PROCEEDS FROM SALES OF SHIPS SCRAPS	430,100.00	0	-430,100.00
12020614	SALES OF GOVT. BUILDINGS	5,004,450.00	0	-5,004,450.00
	<b>NON-TAX REVENUE TOTAL</b>	<b>29,205,716,611.64</b>	<b>0.00</b>	<b>29,205,716,611.64</b>
	<b>TOTAL</b>	<b>29,205,716,611.64</b>	<b>0.00</b>	<b>29,205,716,611.64</b>

**Note 11**  
**Schedule Of Earnings For 2015**

Code	Description	ACTUAL YEAR 2015	BUDGET YEAR 2015	VARIANCE FOR 2015
<b>01</b>	<b>ADMINISTRATION</b>			
011100100100	STATE HOUSE - HQTRS	1,695,888.89	0	-1,695,888.89
011100800100	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	22,825,415.00	0	-22,825,415.00
012300100100	FEDERAL MINISTRY OF INFORMATION - HQTRS	0	0	0
012300300100	NIGERIAN TELEVISION AUTHORITY	7,785,555,024.70	0	-7,785,555,024.70
012300400100	FEDERAL RADIO CORPORATION OF NIGERIA	357,258,077.99	0	-357,258,077.99
012300500100	NEWS AGENCY OF NIGERIA	60,000.00	0	-60,000.00
016100700100	FEDERAL ROAD SAFETY COMMISSION	2,939,526.51	0	-2,939,526.51
016300100100	POLICE FORMATIONS AND COMMAND	899,409.75	0	-899,409.75
	<b>ADMINISTRATION TOTAL</b>	<b>8,171,233,342.84</b>	<b>0.00</b>	<b>-8,171,233,342.84</b>
<b>02</b>	<b>ECONOMIC</b>			
021500300100	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	11,059,305.04	0	-11,059,305.04
021500600100	NATIONAL VETERINARY RESEARCH INSTITUTE- VOM COLLEGE OF VETERINARY AND MEDICAL LABORATORY	10,526,433.00	0	-10,526,433.00
021502600100	TECHNOLOGY - VOM	1,064,359.75	0	-1,064,359.75
022000700100	OFFICE OF THE ACCOUNTANT- GENERAL OF THE FEDERATION	2,670,273,647.92	0	-2,670,273,647.92
022000700300	FPO ABEOKUTA	70,000.00	0	-70,000.00
022000700500	FPO AKURE	574,993.75	0	-574,993.75
022000701100	FPO CALABAR	16,400.00	0	-16,400.00

022000701300	FPO DUTSE	645,548.20	0	-645,548.20
022000701400	FPO ENUGU	181,043.20	0	-181,043.20
022000701500	FPO GOMBE	26,700.00	0	-26,700.00
022000701700	FPO IBADAN	439,375.00	0	-439,375.00
022000701800	FPO ILORIN	1,135,309.50	0	-1,135,309.50
022000702100	FPO KADUNA	1,074,680.32	0	-1,074,680.32
022000702200	FPO KANO	45,000.00	0	-45,000.00
022000702500	FPO LAGOS I	0	0	0
022000702600	FPO LAGOS II	0	0	0
022000702900	FPO MAKURDI	2,000.00	0	-2,000.00
022000703000	FPO MINNA	13,300.00	0	-13,300.00
022000703300	FPO PORT-HARCOURT	264,374.03	0	-264,374.03
022000703400	FPO SOKOTO	0	0	0
022000703500	FPO UMUAHIA	0	0	0
022000703600	FPO UYO	1,753,566.08	0	-1,753,566.08
022000703800	FPO YOLA	2,051,355.16	0	-2,051,355.16
022201400100	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	34,781,566.98	0	-34,781,566.98
022700400100	NATIONAL PRODUCTIVITY CENTRE	0	0	0
022801100100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABA	3,000.00	0	-3,000.00
022806300100	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	0	0	0
023300300100	NIGERIAN GEOLOGICAL SURVEY AGENCY.	125,500.00	0	-125,500.00
023300900100	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	2,738,300.00	0	-2,738,300.00
023400100100	FEDERAL MINISTRY OF WORKS FEDERAL ROAD MAINTENANCE AGENCY	64,592,107.00	0	-64,592,107.00
023400400100		25,285,000.00	0	-25,285,000.00
025203800100	BENIN/ OWENA RBDA	1,139,220.00	0	-1,139,220.00
025204000100	CROSS RIVER RBDA	3,235,875.00	0	-3,235,875.00
025204800100	UPPER NIGER RBDA	7,420,048.75	0	-7,420,048.75
	<b>ECONOMIC TOTAL</b>	<b>2,840,538,008.68</b>	<b>0.00</b>	<b>-2,840,538,008.68</b>
<b>03</b>	<b>LAW &amp; JUSTICE</b>			
031800300100	COURT OF APPEAL	19,392.00	0	-19,392.00
031800800100	NATIONAL INDUSTRIAL COURT	36,636.00	0	-36,636.00
	<b>LAW &amp; JUSTICE TOTAL</b>	<b>56,028.00</b>	<b>0.00</b>	<b>-56,028.00</b>
<b>05</b>	<b>SOCIAL SECTOR</b>			
051700800100	NATIONAL LIBRARY OF NIGERIA	240,500.00	0	-240,500.00



051701800100	FEDERAL POLYTECHNIC ADO-EKITI	48,556,239.50	0	-48,556,239.50
051701801500	FEDERAL POLYTECHNIC DAMATURU	896,400.00	0	-896,400.00
051701802000	FEDERAL POLYTECHNIC BALI	469,600.00	0	-469,600.00
051701900500	FEDERAL COLLEGE OF EDUCATION GOMBE	58,956,366.40	0	-58,956,366.40
051701900700	FEDERAL COLLEGE OF EDUCATION KANO	50,498,076.10	0	-50,498,076.10
051701900900	FEDERAL COLLEGE OF EDUCATION KOTANGORA	379,036,662.79	0	-379,036,662.79
051701901900	FEDERAL COLLEGE OF EDUCATION ZARIA	239,850.00	0	-239,850.00
051702101900	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	24,313,236.40	0	-24,313,236.40
051702102500	NATIONAL MATHEMATICAL CENTRE, SHEDA	12,496,272.50	0	-12,496,272.50
051702102800	NATIONAL INSTITUE FOR NIGERIAN LANGUAGES	677,000.00	0	-677,000.00
052100100100	FEDERAL MINISTRY OF HEALTH - HQTRS	2,648,184.51	0	-2,648,184.51
052102600100	UNIVERSITY COLLEGE HOSPITAL IBADAN	52,500.00	0	-52,500.00
052102600300	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	180,100.00	0	-180,100.00
052102600500	UNIVERSITY OF BENIN TEACHING HOSPITAL	1,360,416,105.49	0	-1,360,416,105.49
052102601000	UNIVERSITY OF CALABAR TEACHING HOSPITAL	316,419,715.51	0	-316,419,715.51
052102700500	FEDERAL PSYCHIATRIC HOSPITAL KADUNA	2,078,285.00	0	-2,078,285.00
052102701000	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	20,430,430.00	0	-20,430,430.00
052102702200	FEDERAL MEDICAL CENTRE, KATSINA	941,009.00	0	-941,009.00
052102702700	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	17,636,285.55	0	-17,636,285.55
052102702800	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	427,388.54	0	-427,388.54
052102702900	FEDERAL TEACHING HOSPITAL, ABAKALIKI	10,636,390.00	0	-10,636,390.00
052102703600	FEDERAL MEDICAL CENTRE, NASARAWA STATE	16,272,945.91	0	-16,272,945.91
052104800100	NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	1,252,650.00	0	-1,252,650.00

	NATIONAL PARK			
053500200100	HEADQUARTERS	6,572,307.68	0	-6,572,307.68
053500400100	OYO NATIONAL PARK	2,363,254.00	0	-2,363,254.00
053500500100	CHAD BASIN NATIONAL PARK	62,000.00	0	-62,000.00
053500600100	GASHAKA GUMTI NATIONAL PARK	1,637,682.00	0	-1,637,682.00
053500700100	CROSS RIVER NATIONAL PARK	593,062.00	0	-593,062.00
053500900100	OKUMU NATIONAL PARK	862,108.00	0	-862,108.00
053501000100	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	100,000.00	0	-100,000.00
053501300100	FORESTRY RESEARCH INSTITUTE OF IBADAN	40,650.00	0	-40,650.00
053501500100	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	0	0	0
053501600100	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	2,090,418.55	0	-2,090,418.55
053900100100	PRESIDENCY - NATIONAL SPORTS COMMISSION - HQTRS	6,262,000.00	0	-6,262,000.00
	<b>SOCIAL SECTOR TOTAL</b>	<b>2,346,355,675.43</b>	<b>0</b>	<b>-2,346,355,675.43</b>
				-
	<b>TOTAL</b>	<b>13,358,183,054.95</b>	<b>0.00</b>	<b>13,358,183,054.95</b>
<b>1202</b>	<b>NON-TAX REVENUE</b>			
12020701	EARNINGS FROM CONSULTANCY SERVICES	3,244,447,694.22	0	-3,244,447,694.22
12020702	EARNINGS FROM LABORATORY SERVICES	104,437,487.38	0	-104,437,487.38
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	36,806,447.88	0	-36,806,447.88
12020704	EARNINGS FROM THE USE OF GOVT. VEHICLES	3,322,064.34	0	-3,322,064.34
12020705	EARNINGS FROM THE USE OF GOVT. HALLS	13,176,953.91	0	-13,176,953.91
12020706	EARNINGS FROM TOLLS OF EXPRESSWAY	65,469,229.16	0	-65,469,229.16
12020707	EARNINGS FROM MEDICAL SERVICES	1,525,421,634.00	0	-1,525,421,634.00
12020708	EARNINGS FROM AGRICULTURAL PRODUCE	16,022,962.00	0	-16,022,962.00
12020709	EARNINGS FROM TOURISM/CULTURE/ARTS CENTRES	9,667,975.72	0	-9,667,975.72
12020710	EARNINGS FROM GUEST HOUSES	23,366,540.64	0	-23,366,540.64

12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	8,316,044,065.70	0	-8,316,044,065.70
				-
	<b>NON-TAX REVENUE TOTAL</b>	<b>13,358,183,054.95</b>	<b>0</b>	<b>13,358,183,054.95</b>
				-
	<b>TOTAL</b>	<b>13,358,183,054.95</b>	<b>0</b>	<b>13,358,183,054.95</b>

**Note 12**

**Schedule Of Rent of Government Buildings For 2015**

<b>Code</b>	<b>Description</b>	<b>ACTUAL YEAR 2015</b>	<b>BUDGET YEAR 2015</b>	<b>VARIANCE FOR 2015</b>
<b>01</b>	<b>ADMINISTRATION</b>			
011600400100	NIGERIAN NAVY	266,200.00	0	-266,200.00
011900800100	NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	5,858,375.00	0	-5,858,375.00
012300100100	FEDERAL MINISTRY OF INFORMATION - HQTRS	3,029,300.35	0	-3,029,300.35
012300500100	NEWS AGENCY OF NIGERIA	20,000.00	0	-20,000.00
012400200100	NIGERIAN PRISON SERVICE OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE	-175,299.98	0	175,299.98
012500100100	FEDERATION - HQTRS	11,020,000.00	0	-11,020,000.00
012500600100	PUBLIC SERVICE INSTITUTE OF NIGERIA.	5,045,500.00	0	-5,045,500.00
016300100100	POLICE FORMATIONS AND COMMAND	0	0	0
	<b>ADMINISTRATION TOTAL</b>	<b>25,064,075.37</b>	<b>0.00</b>	<b>-25,064,075.37</b>
<b>02</b>	<b>ECONOMIC</b>			
021500100100	FEDERAL MINISTRY OF AGRICULTURE	7,109,000.00	0	-7,109,000.00
021500300100	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	681,726.48	0	-681,726.48
021500600100	NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	3,281,585.00	0	-3,281,585.00
021501900100	VETERINARY COUNCIL OF NIGERIA	38,131,442.71	0	-38,131,442.71
021502500100	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	630	0	-630
021502600100	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	22,500.00	0	-22,500.00
022000701400	FPO ENUGU	234,400.00	0	-234,400.00
022000702500	FPO LAGOS I	257,950.00	0	-257,950.00
022000702600	FPO LAGOS II	991,660.75	0	-991,660.75

	NIGERIA INSTITUTE OF MINING			
023300900100	AND GEOSCIENCE	87,200.00	0	-87,200.00
025204000100	CROSS RIVER RBDA	1,651,723.00	0	-1,651,723.00
025204800100	UPPER NIGER RBDA	3,052,060.26	0	-3,052,060.26
	<b>ECONOMIC TOTAL</b>	<b>55,501,878.20</b>	<b>0.00</b>	<b>-55,501,878.20</b>
<b>03</b>	<b>LAW &amp; JUSTICE</b>			
031800300100	COURT OF APPEAL	2,800,598.41	0	-2,800,598.41
031800800100	NATIONAL INDUSTRIAL COURT	3,522.40	0	-3,522.40
031800900100	NATIONAL JUDICIAL INSTITUTE- ABUJA	11,835,636.80	0	-11,835,636.80
	<b>LAW &amp; JUSTICE TOTAL</b>	<b>14,639,757.61</b>	<b>0.00</b>	<b>-14,639,757.61</b>
<b>05</b>	<b>SOCIAL SECTOR</b>			
051701800100	FEDERAL POLYTECHNIC ADO- EKITI	15,013,160.03	0	-15,013,160.03
051701800300	FEDERAL POLYTECHNIC BIDA	1,979,522.00	0	-1,979,522.00
051701802000	FEDERAL POLYTECHNIC BALI	503,182.50	0	-503,182.50
051701900100	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	2,666,600.00	0	-2,666,600.00
051701900700	FEDERAL COLLEGE OF EDUCATION KANO	7,458,968.45	0	-7,458,968.45
051701901600	FEDERAL COLLEGE OF EDUCATION POTISKUM	25,084,814.56	0	-25,084,814.56
051702100700	UNIVERSITY OF JOS	2,285,766.13	0	-2,285,766.13
052102600100	UNIVERSITY COLLEGE HOSPITAL IBADAN	645,250.00	0	-645,250.00
052102600300	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	2,444,028.30	0	-2,444,028.30
052102600500	UNIVERSITY OF BENIN TEACHING HOSPITAL	570,000.00	0	-570,000.00
052102700500	FEDERAL PSYCHIATRIC HOSPITAL KADUNA	25,000.00	0	-25,000.00
052102701000	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	2,529,250.00	0	-2,529,250.00
052102702200	FEDERAL MEDICAL CENTRE, KATSINA	105,000.00	0	-105,000.00
052102702900	FEDERAL TEACHING HOSPITAL, ABAKALIKI	3,230,142.00	0	-3,230,142.00
053501300100	FORESTRY RESEARCH INSTITUTE OF IBADAN	1,501,833.96	0	-1,501,833.96
053900100100	PRESIDENCY - NATIONAL SPORTS COMMISSION - HQTRS	1,958,500.00	0	-1,958,500.00
	<b>SOCIAL SECTOR TOTAL</b>	<b>68,001,017.93</b>	<b>0.00</b>	<b>-68,001,017.93</b>
	<b>TOTAL</b>	<b>163,206,729.11</b>	<b>0.00</b>	<b>-163,206,729.11</b>
<b>1202</b>	<b>NON-TAX REVENUE</b>			

12020801	RENT ON FEDERAL GOVT.QUARTERS	82,152,303.47	0	-82,152,303.47
12020802	RENT ON FEDERAL GOVT.OFFICES	53,640,824.51	0	-53,640,824.51
12020803	RENT ON FEDERAL GOVT BUILDINGS	15,815,420.00	0	-15,815,420.00
12020804	RENT ON CONFERENCE CENTRES	10,857,436.10	0	-10,857,436.10
12020805	RENT ON BUILDING AT AERODROMES	740,745.03	0	-740,745.03
	<b>NON-TAX REVENUE TOTAL</b>	<b>163,206,729.11</b>	<b>0</b>	<b>-163,206,729.11</b>
	<b>TOTAL</b>	<b>163,206,729.11</b>	<b>0</b>	<b>-163,206,729.11</b>

**Note 13**

**Schedule Of Rent on Lands and Others For 2015**

Code	Description	ACTUAL YEAR 2015	BUDGET YEAR 2015	VARIANCE FOR 2015
<b>01</b>	<b>ADMINISTRATION</b>			
011600400100	NIGERIAN NAVY	23,975.00	0	-23,975.00
012300100100	FEDERAL MINISTRY OF INFORMATION - HQTRS	55,000.00	0	-55,000.00
012500600100	PUBLIC SERVICE INSTITUTE OF NIGERIA.	2,958,000.00	0	-2,958,000.00
016300100100	POLICE FORMATIONS AND COMMAND	0	0	0
	<b>ADMINISTRATION TOTAL</b>	<b>3,036,975.00</b>	<b>0.00</b>	<b>-3,036,975.00</b>
<b>02</b>	<b>ECONOMIC</b>			
021500100100	FEDERAL MINISTRY OF AGRICULTURE	6,000,000.00	0	-6,000,000.00
021502500100	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	5,040.00	0	-5,040.00
021502600100	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	1,914,000.00	0	-1,914,000.00
022000700800	FPO BAUCHI	117,880.00	0	-117,880.00
022000701200	FPO DAMATURU	1,500.00	0	-1,500.00
022000702300	FPO KATSINA	190,000.00	0	-190,000.00
022000702400	FPO LAFIA	128,000.00	0	-128,000.00
022000703300	FPO PORT-HARCOURT	116,000.00	0	-116,000.00
022201000100	LAGOS INTERNATIONAL TRADE FAIR COMPLEX MANAGEMENT BOARD	66,622,338.00	0	-66,622,338.00
022201400100	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	25,000,000.00	0	-25,000,000.00

	TECHNOLOGY BUSINESS			
022801100100	INCUBATOR CENTRE - ABA	20,000.00	0	-20,000.00
025203800100	BENIN/ OWENA RBDA	655,650.00	0	-655,650.00
025204000100	CROSS RIVER RBDA	2,270,925.44	0	-2,270,925.44
025204800100	UPPER NIGER RBDA	2,466,000.00	0	-2,466,000.00
	FEDERAL MINISTRY OF LANDS, HOUSING & URBAN			-
025300100100	DEVELOPMENT - HQTRS	1,417,356,765.86	0	1,417,356,765.86
	<b>ECONOMIC TOTAL</b>	<b>1,522,864,099.30</b>	<b>0.00</b>	<b>1,522,864,099.30</b>
<b>03</b>	<b>LAW &amp; JUSTICE</b>			
031800400100	FEDERAL HIGH COURT ? LAGOS	24,000.00	0	-24,000.00
	NATIONAL JUDICIAL INSTITUTE-			
031800900100	ABUJA	0	0	0
	<b>LAW &amp; JUSTICE TOTAL</b>	<b>24,000.00</b>	<b>0.00</b>	<b>-24,000.00</b>
<b>05</b>	<b>SOCIAL SECTOR</b>			
	FEDERAL POLYTECHNIC ADO-			
051701800100	EKITI	6,514,550.00	0	-6,514,550.00
051701802000	FEDERAL POLYTECHNIC BALI	56,000.00	0	-56,000.00
	FEDERAL COLLEGE OF			
051701900100	EDUCATION ABEOKUTA	812,100.00	0	-812,100.00
	FEDERAL COLLEGE OF			
051701900700	EDUCATION KANO	511,800.00	0	-511,800.00
	FEDERAL COLLEGE OF			
051701901500	EDUCATION PANKSHIN	585,535.37	0	-585,535.37
	FEDERAL UNIVERSITY OF			
051702101900	TECHNOLOGY, YOLA	1,522,000.00	0	-1,522,000.00
	UNIVERSITY COLLEGE HOSPITAL			
052102600100	IBADAN	3,431,617.12	0	-3,431,617.12
	UNIVERSITY OF BENIN			
052102600500	TEACHING HOSPITAL	27,218,916.67	0	-27,218,916.67
	FEDERAL NEURO-PSYCHIATRIC			
052102701000	HOSPITAL ABEOKUTA	486,115.00	0	-486,115.00
	NATIONAL PARK			
053500200100	HEADQUARTERS	29,230.00	0	-29,230.00
053500400100	OYO NATIONAL PARK	380,690.00	0	-380,690.00
053500500100	CHAD BASIN NATIONAL PARK	15,000.00	0	-15,000.00
	PRESIDENCY - NATIONAL			
053900100100	SPORTS COMMISSION - HQTRS	12,000,000.00	0	-12,000,000.00
	<b>SOCIAL SECTOR TOTAL</b>	<b>53,563,554.16</b>	<b>0.00</b>	<b>-53,563,554.16</b>
				-
	<b>TOTAL</b>	<b>1,579,488,628.46</b>	<b>0.00</b>	<b>1,579,488,628.46</b>
<b>1202</b>	<b>NON-TAX REVENUE</b>			
12020901	RENT ON FEDERAL GOVT. LAND	282,573,713.98	0	-282,573,713.98
	RENT ON OIL PLOT &			
12020902	AERODROMES	11,000.00	0	-11,000.00
12020903	RENTS & PREMIUM ON THE	1,149,579,024.00	0	-

	ALLOCATION OF LAND			1,149,579,024.00
	RENTS OF PLOTS & SITES			
12020904	SERVICES PROGRAMME	5,255,000.00	0	-5,255,000.00
12020905	LEASE RENTAL	103,983,608.00	0	-103,983,608.00
12020906	RENTS ON GOVT. PROPERTIES	38,086,282.48	0	-38,086,282.48
				-
	<b>NON-TAX REVENUE TOTAL</b>	<b>1,579,488,628.46</b>	<b>0</b>	<b>1,579,488,628.46</b>
				-
	<b>TOTAL</b>	<b>1,579,488,628.46</b>	<b>0</b>	<b>1,579,488,628.46</b>

**Note 14**

**Schedule Of Repayments-General For 2015**

<b>Code</b>	<b>Description</b>	<b>ACTUAL YEAR 2015</b>	<b>BUDGET YEAR 2015</b>	<b>VARIANCE FOR 2015</b>
<b>01</b>	<b>ADMINISTRATION</b>			
011100100100	STATE HOUSE - HQTRS	7,800.14	0	-7,800.14
	NATIONAL ASSEMBLY			
011200400100	COMMISSION	1,134,128.81	0	-1,134,128.81
012300500100	NEWS AGENCY OF NIGERIA	20,800.00	0	-20,800.00
012400200100	NIGERIAN PRISON SERVICE	1,538,758.00	0	-1,538,758.00
	PUBLIC COMPLAINTS			
014500100100	COMMISSION	232,104.00	0	-232,104.00
015800100100	CODE OF CONDUCT TRIBUNAL	217,508.88	0	-217,508.88
	FEDERAL ROAD SAFETY			
016100700100	COMMISSION	84,100.00	0	-84,100.00
	NEW PARTNERSHIP FOR			
016100900100	AFRICAN DEVELOPMENT	-210,000.00	0	210,000.00
	NATIONAL LOTTERY			
	REGULATORY COMMISSION			
016101700100	(NLRC)	875,000.00	0	-875,000.00
	<b>ADMINISTRATION TOTAL</b>	<b>3,900,199.83</b>	<b>0.00</b>	<b>-3,900,199.83</b>
<b>02</b>	<b>ECONOMIC</b>			
	FEDERAL MINISTRY OF			
021500100100	AGRICULTURE	790,491.64	0	-790,491.64
	NATIONAL VETERINARY			
021500600100	RESEARCH INSTITUTE- VOM	32,813,293.50	0	-32,813,293.50
	VETERINARY COUNCIL OF			
021501900100	NIGERIA	171,580.00	0	-171,580.00
022000200100	DEBT MANAGEMENT OFFICE	947,803.69	0	-947,803.69
	OFFICE OF THE ACCOUNTANT-			
022000700100	GENERAL OF THE FEDERATION	231,283,618,913.93	0	231,283,618,913.93
022000700500	FPO AKURE	201,330.00	0	-201,330.00
022000701100	FPO CALABAR	1,535.00	0	-1,535.00
022000701400	FPO ENUGU	112,040.00	0	-112,040.00
022000701900	FPO JALINGO	82,531.19	0	-82,531.19
022000702200	FPO KANO	162,405.00	0	-162,405.00
022000703000	FPO MINNA	86,485.67	0	-86,485.67

022000703400	FPO SOKOTO	813,590.64	0	-813,590.64
022000703700	FPO YENOGOA	1,386.81	0	-1,386.81
023300300100	NIGERIAN GEOLOGICAL SURVEY AGENCY.	350,004.88	0	-350,004.88
023400100100	FEDERAL MINISTRY OF WORKS	3,243,000.00	0	-3,243,000.00
023400400100	FEDERAL ROAD MAINTENANCE AGENCY	1,045,651.39	0	-1,045,651.39
024600100100	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	59,046,671.61	0	-59,046,671.61
	<b>ECONOMIC TOTAL</b>	<b>231,383,488,714.95</b>	<b>0.00</b>	<b>231,383,488,714.95</b>
<b>03</b>	<b>LAW &amp; JUSTICE</b>			
034400100100	CODE OF CONDUCT BUREAU	6,224,237.64	0	-6,224,237.64
	<b>LAW &amp; JUSTICE TOTAL</b>	<b>6,224,237.64</b>	<b>0.00</b>	<b>-6,224,237.64</b>
<b>05</b>	<b>SOCIAL SECTOR</b>			
051700100100	FEDERAL MINISTRY OF EDUCATION - HQTRS	1,947,983.64	0	-1,947,983.64
051700800100	NATIONAL LIBRARY OF NIGERIA	1,159,050.00	0	-1,159,050.00
051701400100	TEACHERS REGISTRATION COUNCIL OF NIGERIA	-59,681.05	0	59,681.05
051701800300	FEDERAL POLYTECHNIC BIDA	23,000.00	0	-23,000.00
051701800500	FEDERAL POLYTECHNIC KAURA-NAMODA	33,950.00	0	-33,950.00
051701801100	FEDERAL POLYTECHNIC EDE	4,945,583.13	0	-4,945,583.13
051701802000	FEDERAL POLYTECHNIC BALI	2,280,224.90	0	-2,280,224.90
051701900100	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	744,895.90	0	-744,895.90
051701900700	FEDERAL COLLEGE OF EDUCATION KANO	1,683,000.00	0	-1,683,000.00
051701900900	FEDERAL COLLEGE OF EDUCATION KOTANGORA	65,800.00	0	-65,800.00
051701901500	FEDERAL COLLEGE OF EDUCATION PANKSHIN	1,765,189.41	0	-1,765,189.41
051701901600	FEDERAL COLLEGE OF EDUCATION POTISKUM	2,020,623.00	0	-2,020,623.00
051702100700	UNIVERSITY OF JOS	62,243,459.30	0	-62,243,459.30
051702101900	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	6,949,165.62	0	-6,949,165.62
051702605000	FGGC BWARI	-7,610,861.71	0	7,610,861.71
052101400100	NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION AND CONTROL	0	0	0
052102600300	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	344,532.52	0	-344,532.52



052102600500	UNIVERSITY OF BENIN TEACHING HOSPITAL	39,691,856.19	0	-39,691,856.19
052103000200	INSTITUTE OF CHILD HEALTH (UBTH) BENIN	479,697.02	0	-479,697.02
053501300100	FORESTRY RESEARCH INSTITUTE OF IBADAN	146,200.00	0	-146,200.00
	<b>SOCIAL SECTOR TOTAL</b>	<b>118,853,667.87</b>	<b>0.00</b>	<b>-118,853,667.87</b>
				-
	<b>TOTAL</b>	<b>231,512,466,820.29</b>	<b>0.00</b>	<b>231,512,466,820.29</b>
<b>1202</b>	<b>NON-TAX REVENUE</b>			
				-
12021002	MOTOR VEHICLE ADVANCES	231,350,307,260.87	0	231,350,307,260.87
	MOTOR VEHICLE			
12021004	REFURBISHING LOAN	32,127,505.43	0	-32,127,505.43
12021005	HOUSE REFURBISHING LOAN	22,938,481.88	0	-22,938,481.88
12021006	REFUNDS	107,093,572.11	0	-107,093,572.11
				-
	<b>NON-TAX REVENUE TOTAL</b>	<b>231,512,466,820.29</b>	<b>0</b>	<b>231,512,466,820.29</b>
				-
	<b>TOTAL</b>	<b>231,512,466,820.29</b>	<b>0</b>	<b>231,512,466,820.29</b>

**Note 15**

**Schedule Of Investment Income (Including Operating Surplus) For 2015**

Code	Description	ACTUAL YEAR 2015	BUDGET YEAR 2015	VARIANCE FOR 2015
<b>01</b>	<b>ADMINISTRATION</b>			
	INDEPENDENT NATIONAL			
014800100100	ELECTORAL COMMISSION	488,263.07	0	-488,263.07
	<b>ADMINISTRATION TOTAL</b>	<b>488,263.07</b>	<b>0.00</b>	<b>-488,263.07</b>
<b>02</b>	<b>ECONOMIC</b>			
	OFFICE OF THE ACCOUNTANT- GENERAL OF THE FEDERATION	298,837,774,805.35	0	(298,837,774,805.35)
022000700400	FPO ADO-EKITI	187,683.03	0	(187,683.03)
	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	60,400.00	0	(60,400.00)
022201400100				
023400600100	SURVEY COUNCIL OF NIGERIA	99,983.02	0	(99,983.02)
025204000100	CROSS RIVER RBDA	650,000.00	0	(650,000.00)
	<b>ECONOMIC TOTAL</b>	<b>298,838,772,871.40</b>	<b>0.00</b>	<b>-298,838,772,871.40</b>
<b>05</b>	<b>SOCIAL SECTOR</b>			
	NATIONAL EXAMINATIONS			
051700900100	COUNCIL	5,943,710.61	0	-5,943,710.61
	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	41,405,839.49	0	-41,405,839.49

051701900700	FEDERAL COLLEGE OF EDUCATION KANO	303,000.00	0	-303000
051701901900	FEDERAL COLLEGE OF EDUCATION ZARIA	14,500,000.00	0	-14500000
051701902100	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	3,000.00	0	-3000
051702100700	UNIVERSITY OF JOS	10,762,857.11	0	-10762857.11
051702101900	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	3,250,000.00	0	-3250000
052102600300	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	190,000.00	0	-190000
053500600100	GASHAKA GUMTI NATIONAL PARK	10,590.00	0	-10590
053501000100	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	125,000.00	0	-125000
053501400100	FORESTRY MECHANISATION COLLEGE AFAKA	346,896.04	0	-346896.04
	<b>SOCIAL SECTOR TOTAL</b>	<b>76,840,893.25</b>	<b>0.00</b>	<b>-76,840,893.25</b>
	<b>TOTAL</b>	<b>298,916,102,027.72</b>	<b>0.00</b>	<b>-298,916,102,027.72</b>
<b>1202</b>	<b>NON-TAX REVENUE</b>			
12021101	OPERATING SURPLUS	298,837,774,805.35	0	(298,837,774,805.35)
12021102	DIVIDEND RECEIVED	160,383.02	0	-160,383.02
12021103	OTHER INVESTMENT INCOME	77,979,156.32	0	-77,979,156.32
	<b>NON-TAX REVENUE TOTAL</b>	<b>298,915,914,344.69</b>	<b>0</b>	<b>-298,915,914,344.69</b>
	<b>TOTAL</b>	<b>298,915,914,344.69</b>	<b>0</b>	<b>-298,915,914,344.69</b>

**Schedule Of Interest Earned For 2015**

Code	Description	ACTUAL YEAR 2015	BUDGET YEAR 2015	VARIANCE FOR 2015
<b>01</b>	<b>ADMINISTRATION</b>			
	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)			
011100800100	INDEPENDENT NATIONAL ELECTORAL COMMISSION	9,495.02	0	-9,495.02
014800100100	CODE OF CONDUCT TRIBUNAL SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	4,608,724.49	0	-4,608,724.49
015800100100		5,872,740.08	0	-5,872,740.08
016100100100		1,000.00	0	-1,000.00
	<b>ADMINISTRATION TOTAL</b>	<b>10,491,959.59</b>	<b>0.00</b>	<b>-10,491,959.59</b>
<b>02</b>	<b>ECONOMIC</b>			
	TAFAWA BALEWA SQUARE MANAGEMENT BOARD			
022201400100		67,925.00	0	-67,925.00

	FEDERAL MINISTRY OF ENERGY			
023100100100	(POWER) - HQTRS	699,007.00	0	-699,007.00
	<b>ECONOMIC TOTAL</b>	<b>766,932.00</b>	<b>0.00</b>	<b>-766,932.00</b>
<b>03</b>	<b>LAW &amp; JUSTICE</b>			
034400100100	CODE OF CONDUCT BUREAU	1,937,570.76	0	-1,937,570.76
	<b>LAW &amp; JUSTICE TOTAL</b>	<b>1,937,570.76</b>	<b>0.00</b>	<b>-1,937,570.76</b>
<b>05</b>	<b>SOCIAL SECTOR</b>			
051700300100	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	6,679,456.72	0	-6,679,456.72
051701400100	TEACHERS REGISTRATION COUNCIL OF NIGERIA	-110.25	0	110.25
051701900700	FEDERAL COLLEGE OF EDUCATION KANO	10,077,747.65	0	-10,077,747.65
051701901500	FEDERAL COLLEGE OF EDUCATION PANKSHIN	10,222,222.00	0	-10,222,222.00
051701901600	FEDERAL COLLEGE OF EDUCATION POTISKUM	3,566.88	0	-3,566.88
051702100700	UNIVERSITY OF JOS	706,176.13	0	-706,176.13
052102600300	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	6,196,207.67	0	-6,196,207.67
052102600500	UNIVERSITY OF BENIN TEACHING HOSPITAL	10,507.13	0	-10,507.13
052102701000	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	93.36	0	-93.36
052103000200	INSTITUTE OF CHILD HEALTH (UBTH) BENIN	1,181.46	0	-1,181.46
053500900100	OKUMU NATIONAL PARK	3,308.00	0	-3,308.00
053501000100	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	400.64	0	-400.64
	<b>SOCIAL SECTOR TOTAL</b>	<b>33,900,757.39</b>	<b>0.00</b>	<b>-33,900,757.39</b>
	<b>TOTAL</b>	<b>47,097,219.74</b>	<b>0.00</b>	<b>-47,097,219.74</b>
<b>1202</b>	<b>NON-TAX REVENUE</b>			
12021201	MOTOR VEHICLE ADVANCES	7,810,310.84	0	-7,810,310.84
12021203	REFURBISHING LOAN	26,209,477.32	0	-26,209,477.32
12021204	FURNITURE LOAN	986,700.00	0	-986,700.00
12021210	BANK INTEREST	12,090,731.58	0	-12,090,731.58
12021211	GAINS ON FOREIGN EXCHANGE	0	0	0
	<b>NON-TAX REVENUE TOTAL</b>	<b>47,097,219.74</b>	<b>0</b>	<b>-47,097,219.74</b>
	<b>TOTAL</b>	<b>47,097,219.74</b>	<b>0</b>	<b>-47,097,219.74</b>

**Note 17**

**Schedule Of Re-imbursement For 2015**

Code	Description	ACTUAL YEAR 2015	BUDGET YEAR 2015	VARIANCE FOR 2015
<b>02</b>	<b>ECONOMIC</b>			
022000700100	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	72,004,716,625.40	0	-72,004,716,625.40
	<b>ECONOMIC TOTAL</b>	<b>72,004,716,625.40</b>	<b>0</b>	<b>-72,004,716,625.40</b>
<b>05</b>	<b>SOCIAL SECTOR</b>			
051300200100	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	-375,000.00	0	375,000.00
053500900100	OKUMU NATIONAL PARK	-375,000.00	0	375,000.00
	<b>SOCIAL SECTOR TOTAL</b>	<b>-750,000.00</b>	<b>0.00</b>	<b>750,000.00</b>
	<b>TOTAL</b>	<b>72,003,966,625.40</b>	<b>0.00</b>	<b>-72,003,966,625.40</b>
<b>1202</b>	<b>NON-TAX REVENUE</b>			
12021301	POLICE SECONDMENT FEES	72,004,716,625.40	0	-72,004,716,625.40
12021302	AUDIT FEES	-750,000.00	0	750,000.00
	<b>NON-TAX REVENUE TOTAL</b>	<b>72,003,966,625.40</b>	<b>0</b>	<b>-72,003,966,625.40</b>
	<b>TOTAL</b>	<b>72,003,966,625.40</b>	<b>0</b>	<b>-72,003,966,625.40</b>

**Note 19**

**Schedule Of Personnel Costs ( Including Salaries on CRF Charges) For 2015**

Code	Description	ACTUAL YEAR 2015	BUDGET YEAR 2015	VARIANCE FOR 2015
<b>01</b>	<b>ADMINISTRATION</b>			
011100100100	STATE HOUSE - HQTRS	1,690,609,426.49	1,711,213,730.00	20,604,303.51
011100600100	NIPSS, KURU	485,750,833.96	567,563,251.00	81,812,417.04
011100700100	BUREAU OF PUBLIC ENTERPRISES (BPE)	863,359,222.95	913,917,678.00	50,558,455.05
011100800100	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	723,066,663.00	723,066,668.00	5.00
011100900100	ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	5,995,996,295.44	7,127,316,354.00	1,131,320,058.56
011101000100	BUREAU OF PUBLIC PROCUREMENT (BPP)	327,307,060.13	383,232,885.00	55,925,824.87
011101100100	NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	552,269,564.33	669,947,990.00	117,678,425.67
011104800100	NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	859,180,427.73	933,003,633.00	73,823,205.27

011200100100	NASS MANAGEMENT	6,102,089,932.99	16,927,230,732.00	10,825,140,799.01
011200200100	SENATE	1,856,510,517.00	1,856,510,517.00	0.00
011200300100	HOUSE OF REPRESENTATIVES	4,903,140,873.74	4,923,743,127.00	20,602,253.26
011200400100	NATIONAL ASSEMBLY COMMISSION	535,298,090.09	785,261,556.00	249,963,465.91
011200500100	LEGISLATIVE AIDES	8,644,568,802.95	8,644,568,802.95	0.00
011200900100	NATIONAL INSTITUTE FOR LEGISLATIVE STUDIES (NILS)	301,532,693.97	363,822,879.00	62,290,185.03
011600100100	FEDERAL MINISTRY OF DEFENCE - MAIN MOD	18,596,280,795.15	19,152,240,066.00	555,959,270.85
011600200100	DEFENCE HEADQUARTERS	434,258,532.91	474,254,816.00	39,996,283.09
011600300100	NIGERIAN ARMY	119,377,100,937.96	121,185,963,718.00	1,808,862,780.04
011600400100	NIGERIAN NAVY	59,011,874,912.78	60,388,682,141.00	1,376,807,228.22
011600500100	NIGERIAN AIRFORCE	60,947,918,835.96	62,326,160,584.00	1,378,241,748.04
011600600100	NIGERIAN DEFENCE ACADEMY (NDA)	5,160,477,085.77	5,797,360,322.00	636,883,236.23
011600700100	NIGERIAN DEFENCE COLLEGE	2,176,014,131.79	2,463,048,530.00	287,034,398.21
011600800100	COMMAND AND STAFF COLLEGE, JAJI	1,452,713,892.00	1,735,116,668.00	282,402,776.00
011600900100	NIGERIAN ARMED FORCES RESETTLEMENT CENTRE, LAGOS	2,286,804,187.00	2,286,804,194.00	7.00
011601000100	DEFENCE INDUSTRIES CORPORATION OF NIGERIA (DICON)	1,255,172,844.00	1,455,550,101.00	200,377,257.00
011601200100	DEFENCE INTELLIGENCE AGENCY	5,865,056,791.00	5,978,748,078.00	113,691,287.00
011601501700	DEFENCE MISSIONS	3,316,310,184.36	5,336,784,273.00	2,020,474,088.64
011602100100	MILITARY PENSION BOARD	717,693,667.00	717,693,667.00	0.00
011900100100	FEDERAL MINISTRY OF FOREIGN & INTERGOVERNMENTAL AFFAIRS - HQTRS	3,716,373,170.37	3,843,610,427.00	127,237,256.63
011900200100	TECHNICAL AIDS CORPS	2,831,572,719.74	2,836,938,157.00	5,365,437.26
011900600100	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	360,761,617.00	360,761,619.00	2.00
011900700100	DIRECTORATE OF TECHNICAL COOP. IN AFRICA	92,738,522.81	78,000,000.00	-14,738,522.81
011900800100	NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	226,842,313.98	10,000,000.00	-216,842,313.98
011900900100	FOREIGN MISSION: ABIDJAN	119,399,363.00	119,399,363.00	0.00

011900900200	FOREIGN MISSION: ACCRA	139,148,821.00	139,148,821.00	0.00
011900900300	FOREIGN MISSION: ADDIS ABABA	204,602,394.00	204,602,394.00	0.00
011900900400	FOREIGN MISSION: ALGIERS	111,983,171.00	111,983,171.00	0.00
011900900500	FOREIGN MISSION: ANKARA	165,868,970.00	165,868,970.00	0.00
011900900600	FOREIGN MISSION: ATHENS	157,169,718.00	157,169,718.00	0.00
011900900700	FOREIGN MISSION: ATLANTA	252,036,958.00	216,031,678.00	-36,005,280.00
011900900900	FOREIGN MISSION: BAMAKO	94,462,690.00	94,462,690.00	0.00
011900901000	FOREIGN MISSION: BANGKOK	244,843,213.00	209,865,611.00	-34,977,602.00
011900901100	FOREIGN MISSION: BANGUI	98,766,102.00	98,776,102.00	10,000.00
011900901200	FOREIGN MISSION: BANJUL	126,417,622.00	108,357,962.00	-18,059,660.00
011900901300	FOREIGN MISSION: BATA	83,424,077.00	83,424,077.00	0.00
011900901400	FOREIGN MISSION: BEIJING	306,447,667.00	306,447,667.00	0.00
011900901500	FOREIGN MISSION: BEIRUT	115,903,880.00	115,903,880.00	0.00
011900901600	FOREIGN MISSION: BERLIN	369,870,976.00	369,870,976.00	0.00
011900901700	FOREIGN MISSION: BERNE	231,826,795.00	231,826,795.00	0.00
011900901800	FOREIGN MISSION: BISSAU	85,703,254.00	85,703,254.00	0.00
011900901900	FOREIGN MISSION: BRASILIA	127,128,315.00	127,128,315.00	0.00
011900902000	FOREIGN MISSION: BRAZAVILLE	94,294,966.00	94,294,966.00	0.00
011900902100	FOREIGN MISSION: BRUSSELS	298,651,618.00	298,651,618.00	0.00
011900902200	FOREIGN MISSION: BUCHAREST	95,630,506.00	95,630,506.00	0.00
011900902300	FOREIGN MISSION: BUDAPEST	95,630,506.00	140,412,187.00	44,781,681.00
011900902400	FOREIGN MISSION: BUEA	152,301,193.00	130,543,880.00	-21,757,313.00
011900902500	FOREIGN MISSION: BUENOS AIRES	123,336,886.00	123,336,886.00	0.00
011900902600	FOREIGN MISSION: BUJUMBURA	113,188,117.00	113,188,117.00	0.00
011900902700	FOREIGN MISSION: CAIRO	116,965,838.00	116,965,838.00	0.00
011900902800	FOREIGN MISSION:	128,594,142.00	128,594,142.00	0.00

011900902900	CANBERRA FOREIGN MISSION:	204,069,578.00	174,916,781.00	-29,152,797.00
011900903000	CARACAS FOREIGN MISSION:	130,655,104.00	130,655,104.00	0.00
011900903100	CONAKRY FOREIGN MISSION:	128,357,495.00	110,020,710.00	-18,336,785.00
011900903200	COTONOU FOREIGN MISSION:	150,777,760.00	129,238,080.00	-21,539,680.00
011900903300	DAKAR FOREIGN MISSION:	114,380,038.00	114,380,038.00	0.00
011900903400	DAMASCUS FOREIGN MISSION:	172,530,344.00	147,883,152.00	-24,647,192.00
011900903500	DAR-ES-SALAAM FOREIGN MISSION:	111,307,274.00	111,307,274.00	0.00
011900903600	DOUALA FOREIGN MISSION:	120,855,737.00	103,590,632.00	-17,265,105.00
011900903700	DUBAI TRADE MISSIONS FOREIGN MISSION:	177,379,922.00	177,379,922.00	0.00
011900903800	DUBLIN FOREIGN MISSION:	102,837,770.00	102,837,770.00	0.00
011900903900	FREETOWN FOREIGN MISSION:	90,547,533.00	90,547,533.00	0.00
011900904000	GABORONE FOREIGN MISSION:	317,980,770.00	317,980,770.00	0.00
011900904200	GENEVA FOREIGN MISSION:	114,287,368.00	114,287,368.00	0.00
011900904300	HANOI FOREIGN MISSION:	137,923,520.00	137,923,520.00	0.00
011900904400	HARARE FOREIGN MISSION:	140,236,525.00	140,236,525.00	0.00
011900904500	HAVANA FOREIGN MISSION:	146,584,326.00	146,584,326.00	0.00
011900904600	HONGKONG FOREIGN MISSION:	136,700,993.00	117,172,280.00	-19,528,713.00
011900904700	ISLAMABAD FOREIGN MISSION:	134,978,169.00	115,695,573.00	-19,282,596.00
011900904800	JAKARTA FOREIGN MISSION:	226,884,812.00	194,472,696.00	-32,412,116.00
011900904900	JEDDAH FOREIGN MISSION:	171,906,667.00	171,906,667.00	0.00
011900905000	JOHANNESBURG FOREIGN MISSION:	113,103,474.00	113,103,474.00	0.00
011900905100	KAMPALA FOREIGN MISSION:	113,332,462.00	113,332,462.00	0.00
011900905200	KHARTOUM FOREIGN MISSION:	115,979,512.00	115,979,512.00	0.00
011900905300	KIEV FOREIGN MISSION:	106,404,640.00	106,404,640.00	0.00
011900905400	KIGALI RWANDA FOREIGN MISSION:	131,310,241.00	112,551,635.00	-18,758,606.00

	KINGSTON			
011900905500	FOREIGN MISSION: KINSHASA	120,658,365.00	120,658,365.00	0.00
011900905600	FOREIGN MISSION: KUALA LUMPUR	145,501,696.00	145,501,696.00	0.00
011900905700	FOREIGN MISSION: KUWAIT	115,402,480.00	115,402,480.00	0.00
011900905800	FOREIGN MISSION: LIBREVILLE	167,310,941.00	143,409,378.00	-23,901,563.00
011900905900	FOREIGN MISSION: LISBON	141,141,002.00	141,141,002.00	0.00
011900906000	FOREIGN MISSION: LOME	103,408,426.00	103,408,426.00	0.00
011900906100	FOREIGN MISSION: LONDON	659,445,293.00	659,445,293.00	0.00
011900906200	FOREIGN MISSION: LUANDA	100,609,499.00	98,609,499.00	-2,000,000.00
011900906300	FOREIGN MISSION: LUSAKA	106,116,687.00	90,957,160.00	-15,159,527.00
011900906400	FOREIGN MISSION: MADRID	290,135,067.00	248,687,200.00	-41,447,867.00
011900906500	FOREIGN MISSION: MALABO	116,457,064.00	116,457,064.00	0.00
011900906600	FOREIGN MISSION: MANILLA	162,313,300.00	139,125,686.00	-23,187,614.00
011900906700	FOREIGN MISSION: MAPUTO	159,354,250.00	136,589,357.00	-22,764,893.00
011900906800	FOREIGN MISSION: MEXICO CITY	136,462,702.00	136,462,702.00	0.00
011900906900	FOREIGN MISSION: MNROVIA	106,371,051.00	106,371,051.00	0.00
011900907000	FOREIGN MISSION: MOSCOW	201,774,394.00	201,774,394.00	0.00
011900907100	FOREIGN MISSION: NAIROBI	127,794,715.00	127,794,715.00	0.00
011900907200	FOREIGN MISSION: N'DJAMENA	123,810,640.00	123,810,640.00	0.00
011900907300	FOREIGN MISSION: NEPAD MISSION - PRETORIA	43,519,080.00	43,519,080.00	0.00
011900907400	FOREIGN MISSION: NEW DELHI	164,673,386.00	164,673,386.00	0.00
011900907500	FOREIGN MISSION: NEW YORK (CG)	380,193,806.00	325,880,405.00	-54,313,401.00
011900907600	FOREIGN MISSION: NEW YORK (PM)	702,540,723.00	702,540,723.00	0.00
011900907700	FOREIGN MISSION: NIAMEY	160,586,815.00	143,280,384.00	-17,306,431.00
011900907800	FOREIGN MISSION: NNJC - NIAMEY	110,412,219.00	103,838,586.00	-6,573,633.00
011900908000	FOREIGN MISSION:	282,487,540.00	282,487,540.00	0.00



	OTTAWA			
011900908100	FOREIGN MISSION: OUAGADOUGOU	139,612,947.00	119,668,240.00	-19,944,707.00
011900908200	FOREIGN MISSION: PARIS	222,092,976.00	222,092,976.00	0.00
011900908300	FOREIGN MISSION: PORT OF SPAIN	109,482,485.00	109,482,485.00	0.00
011900908400	FOREIGN MISSION: PRETORIA	205,865,449.00	176,456,099.00	-29,409,350.00
011900908500	FOREIGN MISSION: PYONG YANG	145,292,666.00	124,536,571.00	-20,756,095.00
011900908600	FOREIGN MISSION: RABAT	94,542,544.00	94,542,544.00	0.00
011900908700	FOREIGN MISSION: RIYADH	185,054,056.00	185,054,056.00	0.00
011900908800	FOREIGN MISSION: ROME	344,725,890.00	295,479,334.00	-49,246,556.00
011900908900	FOREIGN MISSION: SAN-FRANCISCO (CONSULATE)	119,899,320.00	119,899,320.00	0.00
011900909100	FOREIGN MISSION: SAO TOME	99,924,640.00	99,924,640.00	0.00
011900909200	FOREIGN MISSION: SEOUL	213,988,138.00	213,988,138.00	0.00
011900909300	FOREIGN MISSION: SHANGHAI	214,676,107.00	214,676,107.00	0.00
011900909400	FOREIGN MISSION: SINGAPORE	155,567,370.00	155,567,370.00	0.00
011900909500	FOREIGN MISSION: STOCKHOLM	211,891,440.00	211,891,440.00	0.00
011900909600	FOREIGN MISSION: TEHRAN	119,630,160.00	119,630,160.00	0.00
011900909700	FOREIGN MISSION: TEL AVIV	153,674,842.00	153,674,842.00	0.00
011900909900	FOREIGN MISSION: THE HAGUE	171,949,758.00	171,949,758.00	0.00
011900910000	FOREIGN MISSION: TOKYO	310,044,208.00	310,044,208.00	0.00
011900910100	FOREIGN MISSION: TRIPOLI	122,689,418.00	122,689,418.00	0.00
011900910200	FOREIGN MISSION: TUNIS	113,807,347.00	113,807,347.00	0.00
011900910300	FOREIGN MISSION: VIENNA	271,564,146.00	271,564,146.00	0.00
011900910400	FOREIGN MISSION: WARSAW	150,207,531.00	128,749,312.00	-21,458,219.00
011900910500	FOREIGN MISSION: WASHINGTON	685,886,429.00	587,902,653.00	-97,983,776.00
011900910600	FOREIGN MISSION: WINDHOEK	200,026,727.00	171,451,480.00	-28,575,247.00
011900910700	FOREIGN MISSION:	154,627,968.00	154,627,968.00	0.00

	YAOUNDE			
011900910800	PERMANENT MISSION, ASACOF , CARACAS	136,113,507.00	116,668,720.00	-19,444,787.00
011900910900	FOREIGN MISSION, JUBA, SOUTH SUDAN	117,265,600.00	117,265,600.00	0.00
011900911000	FOREIGN MISSIONS, ABU DHAB	138,781,926.00	138,781,926.00	0.00
011900911100	FOREIGN MISSION LILONGWE, MALAWI	154,638,656.00	132,547,419.00	-22,091,237.00
011900911200	FOREIGN MISSION BELGRADE, SERBIA	139,282,770.00	139,282,770.00	0.00
011900911500	FOREIGN MISSION PRAQUE, CZECH REPUBLIC	137,352,640.00	137,352,640.00	0.00
011900911600	FOREIGN MISSION VATICAN	159,620,459.00	159,620,459.00	0.00
011900911700	CONSULATE GENERAL, SAU PAULO, BRAZIL	120,676,901.00	120,676,901.00	0.00
011900911800	CONSULATE GENERAL FRANKFURT, GERMANY	163,486,144.00	163,486,144.00	0.00
011900911900	FOREIGN MISSION COLOMBO, SRI-LANKA	118,378,990.00	101,467,706.00	-16,911,284.00
011900912000	FOREIGN MISSION DOHA, QATAR	127,512,202.00	127,512,202.00	0.00
011900912100	PERMANENT MISSION D-8 SECRETARIAT, ISTABUL, TURKEY	151,183,667.00	129,586,000.00	-21,597,667.00
011900912200	PERMANENT REPRESENTATION, ECOWAS, ABUJA	106,835,447.00	91,573,240.00	-15,262,207.00
011900912300	FOREIGN MISSION AMMAN, JORDAN	230,634,002.00	230,634,002.00	0.00
011900912400	FOREIGN MISSION GUANGZHOU, CHINA	159,071,480.00	159,071,480.00	0.00
011900912500	CONSULAR MISSION MAROUA, CAMEROON	89,705,183.00	76,890,157.00	-12,815,026.00
012300100100	FEDERAL MINISTRY OF INFORMATION - HQTRS	2,406,610,756.34	2,643,933,456.00	237,322,699.66
012300300100	NIGERIAN TELEVISION AUTHORITY	6,339,064,835.42	6,709,667,670.00	370,602,834.58
012300400100	FEDERAL RADIO CORPORATION OF NIGERIA	6,620,961,580.86	6,639,794,042.79	18,832,461.93
012300500100	NEWS AGENCY OF NIGERIA	1,077,705,715.43	1,191,550,565.00	113,844,849.57
012300600100	VOICE OF NIGERIA	1,431,979,745.02	1,533,116,792.00	101,137,046.98
012300700100	NIGERIAN FILM CORPORATION	359,226,189.86	387,118,295.00	27,892,105.14
012300800100	NATIONAL BROADCASTING COMMISSION	500,699,222.95	504,555,725.00	3,856,502.05

012300900100	NIGERIA PRESS COUNCIL	151,560,252.05	155,218,398.00	3,658,145.95
012301000100	NATIONAL FILM AND VIDEO CENSOR BOARD	623,797,932.52	670,631,745.00	46,833,812.48
012301100100	ADVERTISING PRACTITIONERS OF NIGERIA	171,154,963.44	171,390,114.00	235,150.56
012400100100	FEDERAL MINISTRY OF INTERIOR - HQTRS	935,308,800.72	942,258,616.00	6,949,815.28
012400200100	NIGERIAN PRISON SERVICE	29,671,690,425.41	35,410,688,835.00	5,738,998,409.59
012400300100	NIGERIA IMMIGRATION SERVICE	33,224,781,006.10	36,954,179,618.00	3,729,398,611.90
012400400100	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	57,761,852,622.86	59,855,384,744.00	2,093,532,121.14
012400500100	CIVIL DEFENCE, IMMIGRATION AND PRISON SERVICE BOARD (CIPB)	114,803,269.65	125,288,300.00	10,485,030.35
012400600100	CUSTOM, IMMIGRATION, PRISON PENSION OFFICE (CIPPO)	115,579,073.40	133,852,971.00	18,273,897.60
012400700100	FEDERAL FIRE SERVICE	2,094,340,521.96	2,208,035,438.00	113,694,916.04
012500100100	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	2,727,191,933.20	2,943,915,514.00	216,723,580.80
012500200100	FEDERAL GOVT STAFF HOUSING LOANS BOARD	173,853,757.28	184,345,468.00	10,491,710.72
012500300100	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	743,882,365.78	840,433,503.00	96,551,137.22
012500500200	FEDERAL TRAINING CENTRE, ENUGU	18,867,783.84	64,252,452.00	45,384,668.16
012500500300	FEDERAL TRAINING CENTRE, ILORIN	12,177,750.00	55,293,563.00	43,115,813.00
012500500400	FEDERAL TRAINING CENTRE, KADUNA	15,532,855.99	52,895,671.00	37,362,815.01
012500500500	FEDERAL TRAINING CENTRE, LAGOS	23,386,419.75	79,640,237.00	56,253,817.25
012500500600	FEDERAL TRAINING CENTRE, MAIDUGURI	9,630,143.84	32,794,542.00	23,164,398.16
012500500700	FEDERAL TRAINING CENTRE, CALABAR	8,548,427.66	29,110,858.00	20,562,430.34
012500600100	PUBLIC SERVICE INSTITUTE OF NIGERIA.	206,771,357.91	240,542,249.00	33,770,891.09
012500800100	BUREAU OF PUBLIC SERVICE REFORMS	108,136,965.06	122,750,068.00	14,613,102.94
014000100100	AUDITOR GENERAL	1,517,118,513.77	1,887,982,516.00	370,864,002.23

014500100100	FOR THE FEDERATION PUBLIC COMPLAINTS COMMISSION	3,199,467,485.17	3,389,204,263.00	189,736,777.83
014700100100	FEDERAL CIVIL SERVICE COMMISSION	609,839,015.74	617,988,709.00	8,149,693.26
014800100100	INDEPENDENT NATIONAL ELECTORAL COMMISSION	18,280,235,867.03	18,999,993,449.99	719,757,582.96
014900100100	FEDERAL CHARACTER COMMISSION	1,708,998,400.14	1,831,864,769.00	122,866,368.86
015500100100	FEDERAL MINISTRY OF POLICE AFFAIRS	2,488,330,277.38	2,729,363,426.00	241,033,148.62
015500200100	NIGERIA POLICE ACADEMY WUDIL, KANO	835,076,321.87	945,220,224.00	110,143,902.13
015500300100	POLICE PENSION BOARD	146,752,088.42	170,658,732.00	23,906,643.58
015600100100	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	547,525,670.81	599,169,636.00	51,643,965.19
015600300100	NIGERIA COMMUNICATION SATELLITE	2,014,407,859.93	2,306,370,614.00	291,962,754.07
015600600100	NIPOST	6,048,947,635.06	6,682,273,212.00	633,325,576.94
015700100100	NATIONAL SECURITY ADVISER	248,322,718.44	281,879,841.00	33,557,122.56
015700200100	DIRECTORATE OF STATE SECURITY SERVICE	24,743,064,924.00	25,979,660,175.00	1,236,595,251.00
015700300100	NATIONAL INTELLIGENT AGENCY	24,637,757,482.33	25,381,109,643.00	743,352,160.67
015700400100	PRESIDENTIAL AIR FLEETS (STATE HOUSE)	33,430,980.00	37,506,240.00	4,075,260.00
015800100100	CODE OF CONDUCT TRIBUNAL	308,777,875.82	323,145,358.00	14,367,482.18
015900100100	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	599,976,933.70	661,300,270.00	61,323,336.30
016000100100	POLICE SERVICE COMMISSION HQTRS	420,591,075.70	464,653,549.00	44,062,473.30
016100100100	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	2,729,261,817.14	3,319,101,377.00	589,839,559.86
016100200100	NATIONAL POVERTY ERADICATION PROGRAM (NAPEP)	975,230,156.23	1,120,364,595.00	145,134,438.77
016100300100	NATIONAL COMMISSION FOR REFUGEES	190,037,193.50	224,447,762.00	34,410,568.50
016100500100	NATIONAL IDENTITY	3,913,167,021.70	4,846,027,623.00	932,860,601.30

	MANAGEMENT COMMISSION			
016100600100	NATIONAL MERIT AWARD	0	32,025,268.00	32,025,268.00
016100700100	FEDERAL ROAD SAFETY COMMISSION	25,895,218,806.30	27,972,869,185.65	2,077,650,379.35
016100900100	NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT	192,493,899.14	219,699,990.00	27,206,090.86
016101200100	NATIONAL ACTION COMMITTEE ON AIDS (NACA)	635,993,690.77	698,808,461.00	62,814,770.23
016101400100	NATIONAL HAJJ COMMISSION OF NIGERIA	161,910,849.26	173,487,785.00	11,576,935.74
016101500100	NIGERIA CHRISTIAN PILGRIM COMMISSION	121,212,997.86	141,613,949.00	20,400,951.14
016101600100	NATIONAL LOTTERY TRUST FUND	125,550,075.83	157,322,509.00	31,772,433.17
016101700100	NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	1,244,051,747.86	1,400,449,652.00	156,397,904.14
016102100100	NATIONAL BOUNDARY COMMISSION (NBC) HQTRS	256,239,147.93	304,564,696.00	48,325,548.07
016102200100	BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	145,399,304.38	162,703,832.00	17,304,527.62
016300100100	POLICE FORMATIONS AND COMMAND	272,239,122,314.58	281,248,442,591.00	9,009,320,276.42
016400100100	FEDERAL MINISTRY OF SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS HQTRS <b>ADMINISTRATION</b>	300,734,600.00	316,707,057.00	15,972,457.00
	<b>TOTAL</b>	<b>886,790,642,037.44</b>	<b>938,580,309,791.38</b>	<b>51,789,667,753.94</b>
<b>02</b>	<b>ECONOMIC</b>			
021500100100	FEDERAL MINISTRY OF AGRICULTURE	5,934,182,007.51	6,617,931,673.00	683,749,665.49
021500200100	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO	200,890,193.83	220,365,602.00	19,475,408.17
021500300100	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	225,166,791.53	280,878,212.00	55,711,420.47

021500400100	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORIN	338,093,014.31	385,091,405.00	46,998,390.69
021500500100	NATIONAL CEREALS RESEARCH INSTITUTE- BADEGGI	778,681,836.93	868,179,507.00	89,497,670.07
021500600100	NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	1,759,805,017.62	1,878,805,597.00	119,000,579.38
021500700100	NATIONAL ROOT CROPS RESEARCH INSTITUTE- UMUDIKE	1,503,630,687.55	1,719,124,892.00	215,494,204.45
021500800100	NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR) - BENIN	1,215,851,627.68	1,373,359,597.00	157,507,969.32
021500900100	INSTITUTE OF AGRICULTURAL RESEARCH- ZARIA	892,764,914.97	1,013,343,958.00	120,579,043.03
021501000100	NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE- ZARIA	683,176,673.67	767,338,309.00	84,161,635.33
021501100100	NATIONAL HORTICULTURAL RESEARCH INSTITUTE- IBADAN	977,452,098.17	1,134,329,161.00	156,877,062.83
021501400100	COCOA RESEARCH INSTITUTE- IBADAN	726,386,748.89	806,680,911.00	80,294,162.11
021501500100	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING- IBADAN	776,906,306.13	881,812,565.00	104,906,258.87
021501600100	RUBBER RESEARCH INSTITUTE- BENIN	802,779,010.76	885,714,533.00	82,935,522.24
021501700100	NATIONAL INSTITUTE OF FRESHWATER FISH- NEW BUSSA	484,878,717.04	544,907,700.00	60,028,982.96
021501800100	NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES- ZARIA	611,341,475.08	693,849,782.00	82,508,306.92
021501900100	VETERINARY COUNCIL OF NIGERIA	80,421,176.89	86,604,626.00	6,183,449.11
021502000100	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	658,301,211.23	741,018,742.00	82,717,530.77
021502100100	FEDERAL COLLEGE OF AGRICULTURE - AKURE	259,857,816.00	285,563,145.00	25,705,329.00
021502200100	FEDERAL COLLEGE OF	425,471,781.26	464,747,855.00	39,276,073.74

021502300100	AGRICULTURE, MOORE PLANTATION- IBADAN FEDERAL COLLEGE OF AGRICULTURE - ISHIAGU	776,445,890.42	873,313,809.00	96,867,918.58
021502400100	FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY - NEW BUSSA	228,761,099.31	259,363,259.00	30,602,159.69
021502500100	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	351,695,519.08	379,906,239.00	28,210,719.92
021502600100	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	296,374,705.11	321,562,081.00	25,187,375.89
021502700100	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	137,258,916.04	155,807,418.00	18,548,501.96
021502800100	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	359,017,155.84	392,121,719.00	33,104,563.16
021502900100	FEDERAL CO- OPERATIVE COLLEGE- IBADAN	82,766,862.02	94,395,593.00	11,628,730.98
021503000100	FEDERAL CO- OPERATIVE COLLEGE- KADUNA	84,825,684.39	91,565,636.00	6,739,951.61
021503100100	FEDERAL CO- OPERATIVE COLLEGE- OJI RIVER	105,140,988.53	114,008,369.00	8,867,380.47
021503200100	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	240,085,833.38	284,295,038.00	44,209,204.62
021503300100	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	116,856,066.52	140,158,130.00	23,302,063.48
021503400100	FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	325,194,892.87	371,877,178.00	46,682,285.13
021503600100	NIGERIAN INSTITUTE OF ANIMAL SCIENCE	141,406,005.24	161,170,746.00	19,764,740.76
021505000100	NIGERIA STORED PRODUCTS RESEARCH, ILORIN	502,217,004.50	558,717,626.00	56,500,621.50
021505100100	NATIONAL	591,927,461.45	670,554,557.00	78,627,095.55

	AGRICULTURE SEEDS COUNCIL			
021505400100	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	374,413,682.18	414,189,678.00	39,775,995.82
021505500100	OFFICE OF THE PERMANENT REPRESENTATIVE TO FAO	42,835,485.00	42,835,485.00	0.00
021505600100	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	298,855,090.35	336,675,527.00	37,820,436.65
021505800100	NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	657,019,227.27	759,682,951.00	102,663,723.73
022000100100	FEDERAL MINISTRY OF FINANCE - HQTRS	1,061,639,201.68	1,162,695,770.00	101,056,568.32
022000200100	DEBT MANAGEMENT OFFICE	368,004,999.65	413,893,717.00	45,888,717.35
022000300100	BUDGET OFFICE OF THE FEDERATION	650,362,879.62	725,164,092.00	74,801,212.38
022000300200	SERVICE WIDE VOTE		405,591,818,299.00	104,567,111,242.24
		301,024,707,056.76		
022000600100	INVESTMENT AND SECURITIES TRIBUNAL	250,422,043.83	260,124,527.00	9,702,483.17
022000700100	OFFICE OF THE ACCOUNTANT- GENERAL OF THE FEDERATION	2,754,788,437.56	3,224,849,363.00	470,060,925.44
022001100100	NIGERIA CUSTOM SERVICES	40,428,374,555.88	40,496,546,446.71	68,171,890.83
022001500100	PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	686,869,808.71	1,634,254,966.00	947,385,157.29
022200100100	FEDERAL MINISTRY OF TRADE AND INVESTMENT - HQTRS	1,561,620,474.63	1,708,011,020.00	146,390,545.37
022200200100	STANDARD ORGANIZATION OF NIGERIA	1,709,687,935.11	1,869,285,518.00	159,597,582.89
022200300100	CENTRE FOR AUTOMOTIVE DESIGN AND DEVELOPMENT	97,033,039.66	109,591,932.00	12,558,892.34
022200400100	NATIONAL AUTOMOTIVE COUNCIL	132,116,198.00	143,649,120.00	11,532,922.00
022200500100	INDUSTRIAL TRAINING FUND	917,740,915.00	1,002,148,500.00	84,407,585.00
022200600100	NIGERIAN EXPORT PROMOTION COUNCIL	598,717,283.45	690,534,924.00	91,817,640.55
022200800100	NIGERIAN EXPORT	525,275,568.32	595,705,070.00	70,429,501.68



	PROCESSING ZONES AUTHORITY			
022200900100	CONSUMER PROTECTION COUNCIL	489,747,438.36	536,927,398.00	47,179,959.64
022201000100	LAGOS INTERNATIONAL TRADE FAIR COMPLEX MANAGEMENT BOARD	54,223,943.27	60,189,861.00	5,965,917.73
022201100100	FEDERAL PRODUCE INSPECTION			0.00
022201200100	EXTERNAL TRADE SECTOR, GENEVA (WTO)	250,554,049.00	152,432,500.00	-98,121,549.00
022201300100	ONNE OIL AND GAS FREE ZONE AUTHORITY	436,296,784.50	495,255,813.00	58,959,028.50
022201400100	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	39,913,362.25	43,091,323.00	3,177,960.75
022201500100	ABUJA SECURITIES AND COMMODITY EXCHANGE COMMISSION	95,836,644.02	108,787,548.00	12,950,903.98
022201600100	NIGERIA TRADE OFFICE, TAIWAN	54,561,674.00	46,767,149.00	-7,794,525.00
022201700100	NIGERIA TRADE OFFICE, CHINA	43,700,000.00	43,726,925.00	26,925.00
022202700100	SMEDAN - H/QTRS	471,396,878.91	567,422,307.00	96,025,428.09
022203000100	NIGERIAN INVESTMENT PROMOTION COUNCIL HQTRS	583,787,981.73	662,678,245.00	78,890,263.27
022700100100	FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY - HQTRS	1,522,471,075.38	1,634,029,302.00	111,558,226.62
022700200100	INDUSTRIAL ARBITRATION PANEL	368,118,394.40	440,876,437.00	72,758,042.60
022700300100	MICHAEL IMODU INSTITUTE OF LABOUR STUDIES	368,249,422.76	383,005,227.00	14,755,804.24
022700400100	NATIONAL PRODUCTIVITY CENTRE	728,473,537.96	749,841,987.00	21,368,449.04
022700500100	NATIONAL DIRECTORATE OF EMPLOYMENT	3,873,030,710.03	4,276,454,988.00	403,424,277.97
022800100100	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	697,323,227.44	727,332,789.00	30,009,561.56
022800200100	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES	668,767,147.08	671,122,719.00	2,355,571.92

022800300100	SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	430,159,848.00	430,159,853.00	5.00
022800400100	NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY	204,035,307.81	212,883,266.00	8,847,958.19
022800500100	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA	1,540,692,289.92	1,540,939,214.00	246,924.08
022800500200	CENTRE FOR ATMOSPHERIC RESEARCH, ANYIGBA	150,065,903.45	151,445,999.00	1,380,095.55
022800500300	ADVANCED SPACE TECHNOLOGY APPLICATION LABORATORY UYO AKWA IBOM STATE	127,446,473.00	127,446,478.00	5.00
022800600100	COOPERATIVE INFORMATION NETWORK	439,923,874.00	439,923,879.00	5.00
022800800100	NATIONAL BIOTECHNOLOGICAL DEVELOPMENT AGENCY - ABUJA	1,459,188,431.23	1,438,237,413.00	-20,951,018.23
022800800200	BIORESOURCE DEVELOPMENT CENTRE ABUJA, FCT	205,923,136.83	205,923,141.00	4.17
022800800300	BIORESOURCE DEVELOPMENT CENTRE ISANLU, KOGI STATE	19,386,084.83	137,627,518.00	118,241,433.17
022800800400	BIORESOURCE DEVELOPMENT CENTRE JALINGO, TARABA STATE	150,171,239.28	182,640,695.00	32,469,455.72
022800800600	BIORESOURCE DEVELOPMENT CENTRE KATSINA, KATSINA STATE	104,266,323.53	115,140,725.00	10,874,401.47
022800800700	BIORESOURCE DEVELOPMENT CENTRE ODI, BAYELSA STATE	238,757,148.91	290,380,317.00	51,623,168.09
022800800800	BIORESOURCE DEVELOPMENT CENTRE OGBOMOSO, OSUN STATE	110,832,815.52	122,392,066.00	11,559,250.48
022800800900	BIORESOURCE DEVELOPMENT CENTRE OWOODE, OGUN STATE	148,957,226.43	150,630,904.00	1,673,677.57

022800801000	BIORESOURCE DEVELOPMENT CENTRE AROCHUKWU, ABIA STATE	108,786,484.00	132,069,926.00	23,283,442.00
022800801100	BIORESOURCE DEVELOPMENT CENTRE KANO, KANO STATE	90,797,218.15	102,413,573.00	11,616,354.85
022800900100	BOARD FOR TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABUJA	182,841,662.94	222,055,537.00	39,213,874.06
022801000100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - AGEGE	87,541,648.92	106,469,574.00	18,927,925.08
022801100100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABA	47,845,578.95	47,735,882.00	-109,696.95
022801200100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	55,517,588.04	67,521,391.00	12,003,802.96
022801300100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	26,092,741.02	56,664,909.00	30,572,167.98
022801400100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - CALABAR	33,790,320.96	41,096,337.00	7,306,016.04
022801500100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MINNA	54,961,082.88	66,844,560.00	11,883,477.12
022801600100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - WARRI	31,493,378.09	38,302,757.00	6,809,378.91
022801700100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MAIDUGURI	20,501,175.90	39,524,989.00	19,023,813.10
022801800100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU	35,108,926.48	57,005,280.00	21,896,353.52
022801900100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - SOKOTO	15,646,765.53	38,648,278.00	23,001,512.47
022802000100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - UYO	10,408,810.88	37,328,545.00	26,919,734.12
022802100100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - B/ KEBBI	32,003,429.18	38,956,605.00	6,953,175.82
022802200100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IGBOTAKO	34,301,803.23	41,019,966.00	6,718,162.77
022802300100	TECHNOLOGY	38,349,926.88	46,641,804.00	8,291,877.12

022802400100	BUSINESS INCUBATOR CENTRE - BAUCHI TECHNOLOGY	52,635,296.40	64,022,788.00	11,387,491.60
022802500100	BUSINESS INCUBATOR CENTRE - IBADAN TECHNOLOGY	48,292,651.27	57,934,406.00	9,641,754.73
022802600100	BUSINESS INCUBATOR CENTRE - BENIN TECHNOLOGY	25,678,691.88	31,230,841.00	5,552,149.12
022802700100	BUSINESS INCUBATOR CENTRE - OKWE ONUIMO TECHNOLOGY	70,470,468.01	78,644,376.00	8,173,907.99
022802800100	BUSINESS INCUBATOR CENTRE - ABEEKUTA TECHNOLOGY	16,869,938.44	35,466,707.00	18,596,768.56
022802900100	BUSINESS INCUBATOR CENTRE - YOLA TECHNOLOGY	39,204,014.91	47,680,559.00	8,476,544.09
022803000100	BUSINESS INCUBATOR CENTRE - JOS TECHNOLOGY	25,624,254.12	31,164,633.00	5,540,378.88
022803100100	BUSINESS INCUBATOR CENTRE - YENEGOA NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY	430,051,212.31	238,484,959.00	-191,566,253.31
022803200100	- IBADAN ELECTRONICS DEVELOPMENT INSTITUTE (ELDI), AWKA	281,161,280.43	278,710,924.00	-2,450,356.43
022803300100	NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT, HQTRS, ILE IFE	309,984,075.44	390,568,029.00	80,583,953.56
022803400100	REGIONAL CENTRE FOR TECHNOLOGY MANAGEMENT (NACETEM - LAGOS)	59,737,231.16	72,653,391.00	12,916,159.84
022803500100	NATIONAL ENGINEERING DESIGN AND DEVELOPMENT CENTRE - NNEWI	258,288,593.15	256,232,220.00	-2,056,373.15
022803600100	AFRICA REGIONAL CENTRE FOR SPACE SCIENCE & TECHNOLOGY - ILE-IFE	466,976,562.08	466,962,500.00	-14,062.08
022803700100	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	753,084,835.64	753,825,272.00	740,436.36

022803800100	CENTRE FOR SPACE TRANSPORT AND PROPULSION, EPE- LAGOS	804,883,764.82	809,748,131.00	4,864,366.18
022803900100	CENTRE FOR BASIC SPACE SCIENCE NSUKKA ENUGU STATE	499,067,998.71	501,669,994.00	2,601,995.29
022804000100	CENTRE FOR GEODESY AND GEODYNAMICS TORO BAUCHI	419,534,968.14	419,995,730.00	460,761.86
022804100100	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	617,435,282.24	632,085,916.00	14,650,633.76
022804200100	PROJECT DEVELOPMENT INSTITUTE - ENUGU	746,145,925.06	767,609,580.00	21,463,654.94
022804300100	NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION - ABUJA	289,991,288.93	290,571,435.00	580,146.07
022804400100	NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY -ZARIA	208,000,582.75	720,420,522.00	512,419,939.25
022804500100	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	971,116,430.28	1,157,522,382.00	186,405,951.72
022804600100	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -OSHODI	1,285,022,111.99	1,319,797,333.00	34,775,221.01
022804700100	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE- ENUGU	708,360,340.33	708,495,619.00	135,278.67
022804800100	HYDRAULIC EQUIPMENT RESEARCH INSTITUTE - KANO	140,804,331.43	166,077,676.00	25,273,344.57
022804900100	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE	261,400,871.42	314,592,659.00	53,191,787.58
022805000100	NIGERIA INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY (NILEST) HQTRS	565,927,771.08	688,290,539.00	122,362,767.92
022805000200	HEAVY LEATHER MANUFACTURE CENTRE, MAIDUGURI	43,065,826.82	57,138,934.00	14,073,107.18
022805000300	LIGHT LEATHER MANUFACTURE CENTRE, SOKOTO	38,267,911.00	50,773,150.00	12,505,239.00

022805000400	RAW HIDES & SKIN IMPROVEMENT CENTRE, JOS	39,354,734.86	52,215,128.00	12,860,393.14
022805000500	EFFLUENT & POLLUTION MONITORING CENTRE, KANO	50,182,563.77	66,581,289.00	16,398,725.23
022805100100	NIGERIA INSTITUTE FOR SCIENCE LABORATORY TECHNOLOGY - IBADAN	182,585,289.35	188,488,793.00	5,903,503.65
022805200100	POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT CENTRE - OKENE	209,968,739.74	225,938,736.00	15,969,996.26
022805300100	NATIONAL CENTRE FOR REMOTE SENSING - JOS	911,903,283.66	1,046,387,121.00	134,483,837.34
022805400100	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE - MINNA	313,056,963.05	318,795,524.00	5,738,560.95
022806000100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ILORIN	38,026,917.84	46,248,955.00	8,222,037.16
022806100100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - TARABA	23,933,069.07	28,689,071.00	4,756,001.93
022806200100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KADUNA	46,157,552.88	56,137,571.00	9,980,018.12
022806300100	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	324,715,516.79	364,588,210.00	39,872,693.21
022806400100	ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME, TARABA	126,518,515.43	131,268,299.00	4,749,783.57
022807200100	TECHNOLOGY BUSINESS INCUBATOR - ENUGU	39,299,272.92	44,609,991.00	5,310,718.08
022807300100	ENERGY COMMISSION OF NIGERIA	1,408,819,670.44	1,488,425,435.00	79,605,764.56
022807600100	TECHNOLOGY BUSINESS INCUBATION CENTRE ADO-EKITI	29,268,486.70	46,248,872.00	16,980,385.30
022807700100	TECHNOLOGY BUSINESS INCUBATION CENTRE ILE-IFE	30,973,948.74	38,277,967.00	7,304,018.26
022900100100	FEDERAL MINISTRY OF TRANSPORT - HQTRS	627,483,291.64	703,660,145.00	76,176,853.36

022900200100	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	567,322,676.67	622,104,017.00	54,781,340.33
022900300100	NIGERIAN RAILWAY CORPORATION	3,743,357,318.36	4,247,027,038.00	503,669,719.64
022900400100	NATIONAL INLAND WATERWAYS AUTHORITY	543,995,063.99	625,575,373.00	81,580,309.01
022900500100	MARITIME ACADEMY, ORON	751,350,409.52	780,328,263.00	28,977,853.48
022900600100	COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA	248,547,280.58	277,481,967.00	28,934,686.42
023000100100	FEDERAL MINISTRY OF AVIATION	604,949,364.70	664,713,429.00	59,764,064.30
023000200100	NIGERIAN METEOROLOGICAL AGENCY	2,581,254,108.62	2,870,607,690.00	289,353,581.38
023000300100	NIGERIAN COLLEGE OF AVIATION TECHNOLOGY-ZARIA	1,591,038,238.51	1,667,010,743.00	75,972,504.49
023000600100	ACCIDENT INVESTIGATION BUREAU	99,248,290.66	381,985,907.60	282,737,616.94
023100100100	FEDERAL MINISTRY OF ENERGY (POWER) - HQTRS	640,879,741.05	708,289,554.00	67,409,812.95
023100300100	NATIONAL RURAL ELECTRIFICATION AGENCY	608,202,429.42	689,198,604.00	80,996,174.58
023100500100	ELECTRICITY MANAGEMENT SERVICES LIMITED (EMSL) HQTRS	947,784,372.15	1,074,516,627.00	126,732,254.85
023101000100	NATIONAL POWER TRAINING INSTITUTE	675,912,075.43	767,251,556.00	91,339,480.57
023101100100	NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	138,187,324.20	156,861,282.00	18,673,957.80
023200100100	MINSITRY OF ENERGY (PETROLEUM RESOURCES) HQTRS	704,032,690.10	724,682,037.00	20,649,346.90
023200200100	DEPARTMENT OF PETROLEUM RESOURCES	31,930,511,200.25	32,694,980,518.00	764,469,317.75
023200300100	PETROLEUM TRAINING INSTITUTE	10,496,463,362.97	11,010,224,845.00	513,761,482.03
023200700100	NIGERIA CONTENT DEVELOPMENT AND	2,488,852,995.49	2,772,084,494.00	283,231,498.51

023200800800	MONITORING BOARD PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	7,026,613,111.43	7,546,522,220.00	519,909,108.57
023200900100	NIGERIA NUCLEAR REGULATORY AUTHORITY	1,089,168,191.05	1,212,166,753.00	122,998,561.95
023300100100	FEDERAL MINISTRY OF MINES AND STEEL DVELOPMENT - HQTRS	717,317,445.82	828,676,359.00	111,358,913.18
023300200100	COUNCIL OF NIGERIAN MINING ENGINEERS AND GEOSCIENCES	31,913,314.94	31,923,599.00	10,284.06
023300300100	NIGERIAN GEOLOGICAL SURVEY AGENCY.	877,715,521.50	993,531,781.00	115,816,259.50
023300400100	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	388,071,354.50	424,401,587.00	36,330,232.50
023300500100	NATIONAL METALLURGICAL DEVELOPMENT CENTRE, JOS	351,180,813.73	389,833,951.00	38,653,137.27
023300600100	METALLURGICAL TRAINING INSTITUTE, ONITSHA	293,115,372.26	329,711,472.00	36,596,099.74
023300800100	NATIONAL IRON ORE MINING PROJECT - ITAKPE	1,295,137,134.36	1,413,224,064.00	118,086,929.64
023300900100	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	162,750,930.47	193,878,382.00	31,127,451.53
023301000100	NIGERIA MINING CADASTRE OFFICE & CENTRES	53,302,353.32	121,609,188.00	68,306,834.68
023301100100	AJAOKUTA STEEL COMPANY LIMITED	3,300,245,605.25	3,585,272,039.00	285,026,433.75
023301200100	SOLID MINERAL DEVELOPMENT FUND OFFICE	127,527,492.48	130,000,000.00	2,472,507.52
023400100100	FEDERAL MINISTRY OF WORKS	3,798,937,184.69	4,205,654,636.00	406,717,451.31
023400200100	OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	828,389,573.67	866,340,897.00	37,951,323.33
023400300100	FEDERAL SCHOOL OF SURVEY, OYO	393,486,383.20	446,660,220.00	53,173,836.80
023400400100	FEDERAL ROAD MAINTENANCE AGENCY	1,264,924,681.20	1,381,680,239.00	116,755,557.80



023400500100	COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	148,591,066.62	166,361,813.00	17,770,746.38
023400600100	SURVEY COUNCIL OF NIGERIA	48,761,506.36	60,643,740.00	11,882,233.64
023600100100	FEDERAL MINISTRY OF TOURISM, CULTURE & NATIONAL ORIENTATION - HQTRS	512,354,329.28	567,092,236.00	54,737,906.72
023600200100	NIGERIAN TOURISM DEVELOPMENT CORPORATION	438,900,688.39	488,163,772.00	49,263,083.61
023600300100	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	2,676,596,735.36	3,045,168,191.00	368,571,455.64
023600400100	NATIONAL COUNCIL OF ARTS AND CULTURE	1,140,985,501.07	1,294,290,295.00	153,304,793.93
023600500100	CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	218,947,254.83	249,219,853.00	30,272,598.17
023600600100	NATIONAL TROUPE OF NIGERIA	176,870,762.41	187,767,665.00	10,896,902.59
023600700100	NATIONAL THEATRE	306,584,486.62	340,008,231.00	33,423,744.38
023600800100	NATIONAL GALLERY OF ART	1,216,764,798.79	1,318,440,464.00	101,675,665.21
023600900100	NATIONAL WAR MUSEUM - UMUAHIA	63,976,907.19	73,291,601.00	9,314,693.81
023601000100	NATIONAL INST. OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	988,649,428.85	1,113,505,642.00	124,856,213.15
023601100100	NATIONAL INSTITUTE FOR CULTURE ORIENTATION	830,407,907.82	991,484,822.00	161,076,914.18
023601200100	INSTITUTE OF ARCHEOLOGY AND MUSEUM STUDIES- JOS	80,945,872.92	88,829,481.00	7,883,608.08
023601700100	NATIONAL ORIENTATION AGENCY	4,576,531,066.73	4,996,324,007.00	419,792,940.27
023800100100	NATIONAL PLANNING COMMISSION - HQTRS	404,965,178.48	438,730,080.00	33,764,901.52
023800200100	NIGERIA INSITUTE FOR SOCIAL AND ECONOMIC RESEARCH	549,364,435.23	617,516,273.00	68,151,837.77
023800300100	CENTRE FOR MANAGEMENT DEVELOPMENT	699,195,432.40	653,901,103.00	-45,294,329.40

023800400100	NATIONAL BUREAU OF STATISTICS	3,273,936,764.53	3,715,806,966.00	441,870,201.47
024200100100	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	499,706,923.01	542,113,954.00	42,407,030.99
024600100100	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	1,591,657,124.16	1,707,905,050.00	116,247,925.84
025000100100	FISCAL RESPONSIBILITY COMMISSION	129,442,989.44	138,107,635.00	8,664,645.56
025200100100	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	1,095,200,949.45	1,264,815,181.00	169,614,231.55
025200200100	NIGERIA HYDROLOGICAL SERVICE AGENCY	190,683,354.06	201,309,573.00	10,626,218.94
025203700100	ANAMBRA/ IMO RBDA	177,344,148.00	382,848,884.00	205,504,736.00
025203800100	BENIN/ OWENA RBDA	336,324,682.01	302,515,694.00	-33,808,988.01
025203900100	CHAD BASIN RBDA	269,026,730.54	369,300,252.00	100,273,521.46
025204000100	CROSS RIVER RBDA	323,425,890.66	325,685,008.00	2,259,117.34
025204100100	HADEJIA-JAMA'A»ARE RBDA	289,281,511.56	334,998,477.00	45,716,965.44
025204200100	LOWER BENUE RBDA	298,817,161.14	327,797,057.00	28,979,895.86
025204300100	LOWER NIGER RBDA	291,538,264.37	455,500,290.00	163,962,025.63
025204400100	NIGER DELTA RBDA	416,240,493.97	459,892,819.00	43,652,325.03
025204500100	OGUN/ OSUN RBDA	422,294,817.61	443,830,085.00	21,535,267.39
025204600100	SOKOTO RIMA RBDA	298,628,336.50	403,448,812.00	104,820,475.50
025204700100	UPPER BENUE RBDA	353,663,244.97	364,181,852.00	10,518,607.03
025204800100	UPPER NIGER RBDA	267,303,219.75	336,864,575.00	69,561,355.25
025204900100	NATIONAL WATER RESOURCES INSTITUTE- KADUNA	284,837,924.67	361,032,104.00	76,194,179.33
025205000100	NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	307,149,015.14	315,041,071.00	7,892,055.86
025205100100	GURARA WATER MANAGEMENT AUTHORITY	119,436,153.31	130,914,400.00	11,478,246.69
025300100100	FEDERAL MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT - HQTRS	12,257,924.01	4,982,404,167.00	4,970,146,242.99
	<b>ECONOMIC TOTAL</b>	<b>517,327,352,706.14</b>	<b>643,674,132,793.31</b>	<b>126,346,780,087.17</b>
<b>03</b>	<b>LAW &amp; JUSTICE</b>			
031800100100	NATIONAL JUDICIAL COUNCIL- ABUJA	10,123,052,604.96	10,979,657,749.00	856,605,144.04
031800200100	SUPREME COURT OF NIGERIA	1,291,862,002.08	1,513,156,304.59	221,294,302.51
031800300100	COURT OF APPEAL	3,115,029,948.55	3,913,000,000.00	797,970,051.45
031800400100	FEDERAL HIGH COURT	3,432,463,748.39	3,451,309,918.05	18,846,169.66

	? LAGOS			
031800500100	HIGH COURT OF JUSTICE ? F.C.T. ABUJA	1,971,742,849.10	2,557,498,631.47	585,755,782.37
031800600100	SHARIA COURT OF APPEAL ? ABUJA	926,623,165.47	1,052,734,591.19	126,111,425.72
031800700100	CUSTOMARY COURT OF APPEAL- ABUJA	1,540,612,282.48	1,676,400,000.00	135,787,717.52
031800800100	NATIONAL INDUSTRIAL COURT	1,608,069,822.97	1,702,714,255.80	94,644,432.83
031800900100	NATIONAL JUDICIAL INSTITUTE- ABUJA	565,449,339.18	667,262,532.50	101,813,193.32
031801000100	JUDICIARY SERVICE COMMITTEE- F.C.T. ABUJA	502,618,214.18	552,952,629.50	50,334,415.32
031801100100	FEDERAL JUDICIARY SERVICE COMMISSION- ABUJA	318,726,415.29	367,898,323.93	49,171,908.64
032600100100	FEDERAL MINISTRY OF JUSTICE - HQTRS	1,987,295,612.61	1,781,118,557.00	-206,177,055.61
032600200100	NIGERIAN LAW REFORM COMMISSION	301,763,694.56	284,863,498.00	-16,900,196.56
032600300100	LEGAL AID COUNCIL	780,544,738.08	745,082,929.00	-35,461,809.08
032600400100	COUNCIL OF LEGAL EDUCATION	1,121,082,393.57	1,129,811,812.00	8,729,418.43
032600500100	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	634,746,492.13	617,692,977.00	-17,053,515.13
032600700100	NATIONAL HUMAN RIGHTS COMMISSION	803,533,841.63	2,011,297,082.90	1,207,763,241.27
032600800100	REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	38,158,086.64	42,731,997.00	4,573,910.36
032600900100	NATIONAL DRUG LAW ENFORCEMENT AGENCY	7,429,606,477.22	8,122,998,905.00	693,392,427.78
032601000100	NIGERIAN COPYRIGHT COMMISSION	419,378,869.78	456,989,782.00	37,610,912.22
032601100100	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	1,191,788,322.13	1,348,348,753.00	156,560,430.87
034100100100	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	3,585,029,966.42	3,657,402,443.00	72,372,476.58
034400100100	CODE OF CONDUCT BUREAU	1,456,897,483.13	1,576,449,585.00	119,552,101.87
	<b>LAW &amp; JUSTICE TOTAL</b>	<b>45,146,076,370.55</b>	<b>50,209,373,256.93</b>	<b>5,063,296,886.38</b>
<b>04</b>	<b>REGIONAL</b>			
045100100100	FEDERAL MINISTRY OF	1,127,116,187.96	1,240,558,744.00	113,442,556.04

045100200100	NIGER DELTA HQTRS NIGER DELTA DEVELOPMENT COMMISSION	986,828,690.12	1,329,251,897.00	342,423,206.88
<b>05</b>	<b>REGIONAL TOTAL</b> <b>SOCIAL SECTOR</b>	<b>2,113,944,878.08</b>	<b>2,569,810,641.00</b>	<b>455,865,762.92</b>
051300100100	FEDERAL MINISTRY OF YOUTH DEVELOPMENT - HQTRS	514,009,823.59	552,686,499.00	38,676,675.41
051300200100	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	731,740,608.09	830,470,426.00	98,729,817.91
051300300100	NATIONAL YOUTH SERVICE CORPS (NYSC)	60,034,791,301.58	60,527,267,187.00	492,475,885.42
051400100100	FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	642,983,983.14	696,250,894.00	53,266,910.86
051400200100	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	145,281,143.31	179,867,633.00	34,586,489.69
051700100100	FEDERAL MINISTRY OF EDUCATION - HQTRS	3,488,673,679.53	3,517,636,676.00	28,962,996.47
051700300100	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	4,533,919,479.82	1,184,310,500.00	-3,349,608,979.82
051700400100	WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)	574,463,799.00	625,262,295.00	50,798,496.00
051700500100	JOINT ADMISSIONS MATRICULATION BOARD	2,084,109,489.92	2,532,864,045.19	448,754,555.27
051700600100	WEST AFRICAN EXAMINATION COUNCIL (LOCAL)	2,884,562,638.02	3,273,814,714.00	389,252,075.98
051700700100	NIGERIAN INSTITUTE FOR EDUCATION PLANNERS & ADMINISTRATION	425,655,566.63	445,337,699.00	19,682,132.37
051700800100	NATIONAL LIBRARY OF NIGERIA	992,481,878.33	1,134,005,230.00	141,523,351.67
051700900100	NATIONAL EXAMINATIONS COUNCIL	4,198,715,804.10	4,873,984,384.50	675,268,580.40
051701000100	MASS LITERACY COUNCIL	705,708,179.04	800,486,778.00	94,778,598.96
051701100100	NOMADIC EDUCATION COMMISSION	305,737,414.71	326,703,613.00	20,966,198.29
051701200100	NATIONAL EDUCATION RESEARCH & DEVELOPMENT	696,529,179.12	790,084,504.00	93,555,324.88

051701300100	COUNCIL NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	953,151,723.94	1,064,809,054.00	111,657,330.06
051701400100	TEACHERS REGISTRATION COUNCIL OF NIGERIA	591,823,362.29	655,161,568.00	63,338,205.71
051701500100	COMPUTER REGISTRATION COUNCIL OF NIGERIA	143,046,142.15	154,848,683.00	11,802,540.85
051701600100	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	494,596,350.88	561,212,080.00	66,615,729.12
051701700100	NATIONAL TEACHERS INSTITUTE	1,170,819,840.01	1,336,271,046.00	165,451,205.99
051701800100	FEDERAL POLYTECHNIC ADO-EKITI	2,528,239,353.88	2,885,055,604.00	356,816,250.12
051701800200	FEDERAL POLYTECHNIC BAUCHI	2,103,891,871.07	2,405,460,121.00	301,568,249.93
051701800300	FEDERAL POLYTECHNIC BIDA	2,928,863,018.80	3,108,268,332.70	179,405,313.90
051701800400	FEDERAL POLYTECHNIC IDAH	1,974,400,835.12	2,252,836,417.00	278,435,581.88
051701800500	FEDERAL POLYTECHNIC KAURA-NAMODA	2,232,745,960.92	2,516,975,654.46	284,229,693.54
051701800600	FEDERAL POLYTECHNIC MUBI	3,111,746,801.59	3,450,647,312.11	338,900,510.52
051701800700	FEDERAL POLYTECHNIC NASARAWA	1,960,938,388.98	2,282,688,242.00	321,749,853.02
051701800800	FEDERAL POLYTECHNIC UWANA-AFIKPO	3,143,522,663.04	3,566,617,960.00	423,095,296.96
051701800900	FEDERAL POLYTECHNIC KADUNA	6,110,762,755.04	6,945,420,035.00	834,657,279.96
051701801000	FEDERAL POLYTECHNIC OFFA	2,381,013,108.08	2,716,031,003.00	335,017,894.92
051701801100	FEDERAL POLYTECHNIC EDE	1,836,916,504.06	2,010,544,053.71	173,627,549.65
051701801200	FEDERAL POLYTECHNIC AUCHI	3,305,867,069.88	3,778,874,456.00	473,007,386.12
051701801300	FEDERAL POLYTECHNIC NEKEDE	3,769,566,922.02	4,031,426,182.21	261,859,260.19
051701801400	FEDERAL POLYTECHNIC OKO	3,887,219,470.14	4,564,455,841.14	677,236,371.00
051701801500	FEDERAL POLYTECHNIC DAMATURU	855,566,964.13	924,554,713.68	68,987,749.55
051701801600	FEDERAL POLYTECHNIC HUSSAINI ADAMU	616,093,082.96	723,688,968.00	107,595,885.04
051701801700	FEDERAL POLYTECHNIC GWANDU	970,563,850.27	2,569,053,549.72	1,598,489,699.45
051701801800	FEDERAL POLYTECHNIC	1,616,823,758.04	1,830,284,172.00	213,460,413.96

	ILARO			
051701801900	YABA COLLEGE OF TECHNOLOGY	3,819,859,245.06	4,319,194,951.00	499,335,705.94
051701802000	FEDERAL POLYTECHNIC BALI	404,214,272.62	439,933,413.88	35,719,141.26
051701802100	FEDERAL POLYTECHNIC EKOWE	696,807,835.90	854,248,741.00	157,440,905.10
051701802200	FEDERAL POLYTECHNIC BONNY	130,778,470.50	177,951,720.00	47,173,249.50
051701802300	FEDERAL POLYTECHNIC UKANA	123,522,582.77	177,951,720.00	54,429,137.23
051701802400	NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY UROMI, EDO STATE	148,567,878.06	177,951,720.00	29,383,841.94
051701900100	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	1,437,446,627.21	1,603,193,877.36	165,747,250.15
051701900200	FEDERAL COLLEGE OF EDUCATION AKOKA	1,213,736,075.88	1,386,776,834.00	173,040,758.12
051701900300	FEDERAL COLLEGE OF EDUCATION ASABA	1,542,495,406.04	1,758,970,039.00	216,474,632.96
051701900400	FEDERAL COLLEGE OF EDUCATION BICHI	1,172,722,454.88	1,337,523,340.00	164,800,885.12
051701900500	FEDERAL COLLEGE OF EDUCATION GOMBE	1,265,960,329.12	1,479,261,547.88	213,301,218.76
051701900600	FEDERAL COLLEGE OF EDUCATION GUSAU	825,285,944.96	937,720,897.00	112,434,952.04
051701900700	FEDERAL COLLEGE OF EDUCATION KANO	1,742,046,737.67	1,961,021,433.00	218,974,695.33
051701900800	FEDERAL COLLEGE OF EDUCATION KATSINA	1,071,758,529.96	1,224,893,512.00	153,134,982.04
051701900900	FEDERAL COLLEGE OF EDUCATION KOTANGORA	1,242,683,438.04	1,420,807,595.00	178,124,156.96
051701901000	FEDERAL COLLEGE OF EDUCATION OBUDU	1,466,684,879.12	1,676,916,953.00	210,232,073.88
051701901100	FEDERAL COLLEGE OF EDUCATION OKENE	1,532,106,656.08	1,751,716,269.00	219,609,612.92
051701901200	FEDERAL COLLEGE OF EDUCATION OMOKU	1,727,778,184.92	1,975,434,992.00	247,656,807.08
051701901300	FEDERAL COLLEGE OF EDUCATION ONDO	1,824,005,530.08	2,083,529,493.00	259,523,962.92
051701901400	FEDERAL COLLEGE OF EDUCATION OYO	1,514,932,732.96	1,848,277,275.00	333,344,542.04
051701901500	FEDERAL COLLEGE OF EDUCATION PANKSHIN	1,359,328,767.47	1,785,958,179.00	426,629,411.53
051701901600	FEDERAL COLLEGE OF EDUCATION POTISKUM	1,082,717,035.49	1,195,439,004.00	112,721,968.51
051701901700	FEDERAL COLLEGE OF EDUCATION UMUNZE	1,578,688,334.08	1,771,334,404.00	192,646,069.92
051701901800	FEDERAL COLLEGE OF	1,395,103,890.04	1,591,129,639.00	196,025,748.96

051701901900	EDUCATION YOLA FEDERAL COLLEGE OF EDUCATION ZARIA	3,414,711,660.56	3,821,435,720.00	406,724,059.44
051701902000	FEDERAL COLLEGE OF EDUCATION EHA- AMUFU	1,046,991,139.88	1,196,496,615.00	149,505,475.12
051701902100	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	3,758,756,340.74	3,955,997,922.00	197,241,581.26
051702000100	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	1,336,521,123.40	1,527,985,200.00	191,464,076.60
051702100100	UNIVERSITY OF IBADAN	10,923,826,921.88	11,741,570,800.00	817,743,878.12
051702100200	UNIVERSITY OF LAGOS	9,155,358,931.04	10,149,355,422.00	993,996,490.96
051702100300	UNIVERSITY OF NIGERIA, NNSUKA	10,178,268,040.00	11,558,746,679.00	1,380,478,639.00
051702100400	AHMADU BELLO UNIVERSITY, ZARIA	11,931,714,598.04	13,375,967,478.00	1,444,252,879.96
051702100500	OBAFEMI AWOLowo UNIVERSITY	8,613,282,710.06	9,767,270,377.00	1,153,987,666.94
051702100600	UNIVERSITY OF BENIN	10,600,096,845.76	11,950,105,641.00	1,350,008,795.24
051702100700	UNIVERSITY OF JOS	4,764,290,031.78	7,368,628,915.82	2,604,338,884.04
051702100800	UNIVERSITY OF CALABAR	8,862,492,457.00	10,042,261,879.00	1,179,769,422.00
051702100900	UNIVERSITY OF ILORIN	588,079,903.41	7,990,808,039.00	7,402,728,135.59
051702101000	UNIVERSITY OF ABUJA	3,953,351,733.00	4,433,334,894.00	479,983,161.00
051702101100	UNIVERSITY OF AGRICULTURE, ABEOKUTA	4,289,418,265.92	4,806,045,301.00	516,627,035.08
051702101200	UNIVERSITY OF AGRICULTURE, MAKURDI	4,607,377,394.76	5,268,426,147.68	661,048,752.92
051702101300	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	3,873,744,236.96	4,429,000,039.00	555,255,802.04
051702101400	UNIVERSITY OF PORT HARCOURT	8,351,494,269.90	9,477,747,618.00	1,126,253,348.10
051702101500	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	4,051,539,583.08	4,501,538,820.00	449,999,236.92
051702101600	UNIVERSITY OF TECHNOLOGY, OWERRI	5,989,804,588.82	6,346,231,226.28	356,426,637.46
051702101700	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	3,789,317,923.04	4,328,315,960.00	538,998,036.96
051702101800	FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA	3,672,750,163.04	4,185,610,184.00	512,860,020.96
051702101900	FEDERAL UNIVERSITY	2,700,220,796.69	2,983,515,682.00	283,294,885.31

	OF TECHNOLOGY, YOLA			
051702102000	UNIVERSITY OF UYO	7,023,785,930.94	7,683,445,103.00	659,659,172.06
051702102100	UNIVERSITY OF MAIDUGURI	8,992,139,867.96	10,281,057,700.00	1,288,917,832.04
051702102200	NNAMDI AZIKIWE UNIVERSITY, AWKA	6,170,933,784.88	7,055,464,730.00	884,530,945.12
051702102300	BAYERO UNIVERSITY, KANO	6,913,268,611.23	7,118,882,047.00	205,613,435.77
051702102400	USMAN DAN FODIO UNIVERSITY, SOKOTO	5,750,688,588.08	6,370,225,260.00	619,536,671.92
051702102500	NATIONAL MATHEMATICAL CENTRE, SHEDA	461,376,063.96	521,654,306.00	60,278,242.04
051702102600	FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	420,795,540.84	476,197,064.00	55,401,523.16
051702102700	ARABIC LANGUAGE VILLAGE BORNO	271,377,577.12	307,777,489.00	36,399,911.88
051702102800	NATIONAL INSTITUE FOR NIGERIAN LANGUAGES	446,838,228.97	482,967,830.40	36,129,601.43
051702102900	FEDERAL UNIVERSITY OYE-EKITI	1,761,604,104.12	2,011,916,757.00	250,312,652.88
051702103000	FEDERAL UNIVERSITY OTUOKE	1,761,604,104.12	2,011,916,757.00	250,312,652.88
051702103100	FEDERAL UNIVERSITY DUTSE	1,761,604,187.12	2,011,916,757.00	250,312,569.88
051702103200	FEDERAL UNIVERISTY NDUFU ALIKE IKWO	1,850,758,298.84	2,033,386,752.00	182,628,453.16
051702103300	FEDERAL UNIVERSITY LAFIA	1,253,020,465.92	1,432,626,269.00	179,605,803.08
051702103400	FEDERAL UNIVERSITY DUTSIN-MA	707,100,585.57	1,858,551,114.79	1,151,450,529.22
051702103500	FEDERAL UNIVERSITY KASHERE	1,965,627,813.54	2,159,591,319.00	193,963,505.46
051702103600	FEDERAL UNIVERSITY LOKOJA	1,523,828,093.08	1,742,251,037.00	218,422,943.92
051702103700	FEDERAL UNIVERSITY WUKARI	2,529,193,702.05	2,683,442,253.00	154,248,550.95
051702103800	FEDERAL UNIVERSITYOF BERNIN KEBBI	1,038,020,144.10	1,175,082,601.00	137,062,456.90
051702103900	FEDERAL UNIVERSITYOF GASHUA	756,124,085.07	864,455,736.00	108,331,650.93
051702104000	FEDERAL UNIVERSITYOF GUSAU	997,638,443.12	1,137,342,096.00	139,703,652.88
051702200100	DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA	740,596,102.46	893,905,092.00	153,308,989.54
051702300100	FEDERAL UNIVERSITY	1,119,681,415.94	1,269,386,707.00	149,705,291.06



OF PETROLEUM RESOURCES, EFFURUN				
051702400100	NATIONAL OPEN UNIVERSITY	2,544,664,085.92	2,909,411,913.00	364,747,827.08
051702600100	F.S.C. SOKOTO	117,782,153.67	128,961,445.00	11,179,291.33
051702600200	FGC AZARE	122,233,875.91	125,155,637.00	2,921,761.09
051702600300	FGC BANI-YADI	56,338,376.57	65,505,455.00	9,167,078.43
051702600400	FGC BIRIN YAURI	73,791,687.18	74,850,708.00	1,059,020.82
051702600500	FGC DAURA	157,098,363.09	168,575,446.00	11,477,082.91
051702600600	FGC GANYE	108,809,309.67	120,708,205.00	11,898,895.33
051702600700	FGC GARKI	286,222,430.03	317,375,313.00	31,152,882.97
051702600800	FGC IJANIKIN	385,616,558.09	420,227,501.00	34,610,942.91
051702600900	FGC IKET NISE	168,228,555.13	173,325,745.00	5,097,189.87
051702601000	FGC IKET VANDAKYA	103,001,285.13	118,643,312.00	15,642,026.87
051702601100	FGC IKOM	122,029,668.70	131,538,822.00	9,509,153.30
051702601200	FGC IKOT EKPENE	192,855,770.89	215,981,319.00	23,125,548.11
051702601300	FGC IKURIN	187,504,358.06	211,974,544.00	24,470,185.94
051702601400	FGC JOS	301,967,810.15	321,268,662.00	19,300,851.85
051702601500	FGC KADUNA	339,688,461.27	360,067,026.00	20,378,564.73
051702601600	FGC KANO	189,676,823.55	215,236,441.00	25,559,617.45
051702601700	FGC KEFFI	225,196,443.48	265,121,960.00	39,925,516.52
051702601800	FGC KIYAWA	76,748,119.90	85,658,038.00	8,909,918.10
051702601900	FGC KWALI	311,681,421.38	314,130,696.00	2,449,274.62
051702602000	FGC MAIDUGURI	135,615,222.93	158,975,474.00	23,360,251.07
051702602100	FGC MINJIBIR	100,096,487.03	113,472,653.00	13,376,165.97
051702602200	FGC MINNA	268,626,061.57	310,579,569.00	41,953,507.43
051702602300	FGC ODIKOLOGUNA	67,490,282.89	69,486,937.00	1,996,654.11
051702602400	FGC ODOGBOLU	247,745,523.91	252,748,172.00	5,002,648.09
051702602500	FGC OGBOMOSHMO	256,137,654.40	273,881,721.00	17,744,066.60
051702602600	FGC OGOJA	106,903,725.09	123,162,696.00	16,258,970.91
051702602700	FGC OHAFIA	101,756,424.77	105,822,445.00	4,066,020.23
051702602800	FGC OKIGWE	200,116,385.66	216,422,509.00	16,306,123.34
051702602900	FGC OKPOSI	106,638,154.88	111,156,544.00	4,518,389.12
051702603000	FGC ONITSHA	197,685,475.38	219,608,663.00	21,923,187.62
051702603100	FGC PORT HARCOURT	271,195,285.06	294,448,348.00	23,253,062.94
051702603200	FGC POTISKUM	91,684,940.18	101,054,957.00	9,370,016.82
051702603300	FGC RUBBOCHI	83,473,102.68	93,578,639.00	10,105,536.32
051702603400	FGC SOKOTO	152,485,165.96	160,317,458.00	7,832,292.04
051702603500	FGC UGWOLAWO	118,014,279.24	123,237,801.00	5,223,521.76
051702603600	FGC WARRI	243,486,438.32	245,625,654.00	2,139,215.68
051702603700	FGC ZARIA	161,427,877.32	174,400,589.00	12,972,711.68
051702603800	FGC, BILLIRI	107,419,081.25	119,938,662.00	12,519,580.75
051702603900	FGC, IDO-ANI	152,044,750.66	162,598,738.00	10,553,987.34
051702604000	FGC, IKOLE	133,500,196.82	137,355,062.00	3,854,865.18
051702604100	FGGC ABAJI	127,003,981.27	145,641,168.00	18,637,186.73
051702604200	FGGC ABULOMA	134,216,493.63	154,120,213.00	19,903,719.37
051702604300	FGGC AKURE	230,588,821.66	270,439,146.00	39,850,324.34
051702604400	FGGC ANKA	65,031,794.53	68,468,864.00	3,437,069.47
051702604500	FGGC BAJOGA	98,688,106.50	106,179,158.00	7,491,051.50
051702604600	FGGC BAKORI	135,643,906.76	154,120,213.00	18,476,306.24
051702604700	FGGC BAUCHI	155,739,127.88	164,091,037.00	8,351,909.12

051702604800	FGGC BENIN	229,943,475.17	262,831,628.00	32,888,152.83
051702604900	FGGC BIDA	111,512,827.19	131,494,572.00	19,981,744.81
051702605000	FGGC BWARI	349,932,150.18	362,935,231.00	13,003,080.82
051702605100	FGGC CALABAR	187,488,180.57	215,034,011.00	27,545,830.43
051702605200	FGGC EFON ALAYE	133,649,603.15	141,020,308.00	7,370,704.85
051702605300	FGGC EFON IMNRINGI	83,586,389.45	107,520,155.00	23,933,765.55
051702605400	FGGC ENUGU	351,005,303.76	391,199,518.00	40,194,214.24
051702605500	FGGC EZZAMGBO ABAKALIKI	102,926,723.54	108,704,449.00	5,777,725.46
051702605600	FGGC GBOKO	178,837,528.84	179,943,087.00	1,105,558.16
051702605700	FGGC GUSAU	101,009,803.18	112,322,693.00	11,312,889.82
051702605800	FGGC GWANDU	87,630,850.86	100,011,952.00	12,381,101.14
051702605900	FGGC IBILLO	146,163,628.45	158,366,622.00	12,202,993.55
051702606000	FGGC IBUSA	197,608,751.31	213,719,392.00	16,110,640.69
051702606100	FGGC IKOT-OBIO- ITONG	159,551,248.70	163,875,972.00	4,324,723.30
051702606200	FGGC ILORIN	206,078,131.91	238,439,291.00	32,361,159.09
051702606300	FGGC IPETUMODU	163,934,993.26	186,825,294.00	22,890,300.74
051702606400	FGGC JALINGO	114,764,071.52	120,057,665.00	5,293,593.48
051702606500	FGGC KABBA	121,220,966.19	129,899,440.00	8,678,473.81
051702606600	FGGC KAZAURE	114,962,160.25	124,335,686.00	9,373,525.75
051702606700	FGGC KEANA	92,034,002.17	100,211,795.00	8,177,792.83
051702606800	FGGC LANGTANG	134,974,159.67	154,266,580.00	19,292,420.33
051702606900	FGGC LEJJA	129,198,045.11	143,139,219.00	13,941,173.89
051702607000	FGGC MONGUNO	59,719,079.01	65,730,694.00	6,011,614.99
051702607100	FGGC NEW BUSA	120,914,046.82	131,879,309.00	10,965,262.18
051702607200	FGGC OMU-ARAN	113,834,615.18	127,206,236.00	13,371,620.82
051702607300	FGGC OWERRI	309,495,660.90	321,324,206.00	11,828,545.10
051702607400	FGGC OYO	232,822,184.41	236,519,804.00	3,697,619.59
051702607500	FGGC SHAGAMU	268,096,604.75	284,015,989.00	15,919,384.25
051702607600	FGGC GUMI TAMBAWAL	60,759,934.15	68,776,678.00	8,016,743.85
051702607700	FGGC UMUAHIA	179,826,055.74	199,692,553.00	19,866,497.26
051702607800	FGGC WUKARI	153,545,878.80	160,188,440.00	6,642,561.20
051702607900	FGGC, YOLA	157,579,933.92	165,957,186.00	8,377,252.08
051702608000	FSTC AHOADA	106,860,528.22	121,672,536.00	14,812,007.78
051702608100	FSTC AWKA	157,841,836.81	186,865,026.00	29,023,189.19
051702608200	FSTC JUBU-IMUSHIN	200,401,123.94	218,025,198.00	17,624,074.06
051702608300	FSTC MICHKA	96,491,703.18	151,310,179.00	54,818,475.82
051702608400	FSTC TUNGBO - YENAGOA	70,144,014.66	79,360,520.00	9,216,505.34
051702608500	FSTC USI-EKITI	97,768,092.75	108,791,028.00	11,022,935.25
051702608600	FTC IKARE	140,038,687.52	153,953,030.00	13,914,342.48
051702608700	FTC ILESA	213,333,018.68	222,690,547.00	9,357,528.32
051702608800	FTC JALINGO	131,435,995.26	141,744,125.00	10,308,129.74
051702608900	FTC KAFANCHAN	142,972,526.22	153,700,880.00	10,728,353.78
051702609000	FTC LASSA	67,058,633.44	74,900,681.00	7,842,047.56
051702609100	FTC OHANSO	121,665,119.14	141,652,037.00	19,986,917.86
051702609200	FTC OROZO	380,126,325.99	409,151,172.00	29,024,846.01
051702609300	FTC OTOBI	119,529,516.48	129,374,991.00	9,845,474.52
051702609400	FTC OTUPKO	147,172,114.40	151,310,179.00	4,138,064.60

051702609500	FTC SHIRORO	114,521,392.38	125,247,423.00	10,726,030.62
051702609600	FTC UROMI	115,198,130.71	131,376,271.00	16,178,140.29
051702609700	FTC UYO	203,672,586.80	219,146,188.00	15,473,601.20
051702609800	FTC YABA	460,350,345.74	476,740,105.00	16,389,759.26
051702609900	FTC ZURU	111,465,813.59	120,610,553.00	9,144,739.41
051702610000	KING'S COLLEGE	355,784,780.59	382,514,794.00	26,730,013.41
051702610100	QUEEN'S COLLEGE LAGOS	442,864,470.83	448,417,486.00	5,553,015.17
051702610200	SULEJA ACADEMY	211,104,216.28	220,862,004.00	9,757,787.72
051702610300	FSTC,DOMA	62,176,263.49	80,747,094.00	18,570,830.51
051702610400	FSTC DAYI	41,456,615.00	47,656,712.00	6,200,097.00
051702700100	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	147,154,751.92	166,487,071.00	19,332,319.08
051702800100	UNESCO PARIS	288,738,833.00	288,738,833.00	0.00
051702900100	NATIONAL BOARD FOR TECHNICAL EDUCATION	803,561,542.84	906,981,098.00	103,419,555.16
052100100100	FEDERAL MINISTRY OF HEALTH - HQTRS	4,600,657,906.98	4,682,806,131.00	82,148,224.02
052100300100	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	1,753,367,771.86	1,859,531,231.00	106,163,459.14
052100500100	NATIONAL ARBOVIRUS AND VECTOR RESEARCH	82,425,020.93	91,436,511.00	9,011,490.07
052100600100	RADIOGRAPHERS REGISTRATION BOARD	168,616,998.51	208,211,158.00	39,594,159.49
052100700100	DENTAL TECHNOLOGY REGISTRATION BOARD	94,583,162.37	106,670,172.00	12,087,009.63
052100800100	HEALTH RECORDS REGISTRATION BOARD	97,946,211.65	117,578,526.00	19,632,314.35
052100900100	OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	180,385,644.76	184,847,977.00	4,462,332.24
052101000100	COMMUNITY HEALTH PRACTITONERS REGISTRATION BOARD	106,892,494.00	109,546,337.00	2,653,843.00
052101100100	NURSING AND MIDWIFERY COUNCIL	247,349,876.42	263,012,496.00	15,662,619.58
052101200100	PHARMACIST COUNCIL OF NIGERIA COUNCIL	521,752,256.98	578,622,275.00	56,870,018.02
052101300100	MEDICAL AND DENTAL COUNCIL OF NIGERIA	166,023,103.92	185,232,349.00	19,209,245.08
052101400100	NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION AND CONTROL	4,671,230,861.55	4,727,447,091.00	56,216,229.45
052101500100	MEDICAL REHABILITATION	131,026,835.60	145,013,277.00	13,986,441.40

052101600100	THERAPY BOARD FEDERAL SCHOOL OF DENTAL TECHNOLOGY AND THERAPY, ENUGU	332,854,872.58	356,450,286.00	23,595,413.42
052101700100	ENVIRONMENTAL HEALTH OFFICERS TUTORS-IBADAN	20,376,712.60	22,639,929.00	2,263,216.40
052101800100	NURSE TUTOR TRAINING - ENUGU	14,611,946.59	16,077,563.00	1,465,616.41
052101900100	NURSE TUTOR PROGRAMME AKOKA LAGOS	84,913,188.00	93,467,625.00	8,554,437.00
052102000100	NURSE TUTOR TRAINING KADUNA	34,016,831.96	38,298,827.00	4,281,995.04
052102100100	NURSE TUTOR TRAINING IBADAN	18,338,464.32	18,418,808.00	80,343.68
052102200100	NATIONAL POST GRADUATE MEDICAL COLLEGE OF NIGERIA- IJANIKIN LAGOS	200,338,317.28	218,133,580.00	17,795,262.72
052102400100	PHC TUTORS PROGRAMME, UCH- IBADAN	17,217,872.98	20,225,184.00	3,007,311.02
052102500100	COMMUNITY HEALTH TUTOR PROGRAMME UCH	19,751,551.25	24,149,694.00	4,398,142.75
052102600100	UNIVERSITY COLLEGE HOSPITAL IBADAN	8,704,351,415.93	9,015,982,857.00	311,631,441.07
052102600200	LAGOS UNIVERSITY TEACHING HOSPITAL	6,127,336,044.55	6,291,394,597.00	164,058,552.45
052102600300	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	6,348,638,104.03	6,556,031,111.00	207,393,006.97
052102600400	UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	8,049,452,413.01	8,647,049,671.00	597,597,257.99
052102600500	UNIVERSITY OF BENIN TEACHING HOSPITAL	6,075,775,063.16	6,251,849,481.00	176,074,417.84
052102600600	OBAFEMI AWOLowo UNIVERSITY TEACHING HOSPITAL	7,010,888,788.28	7,750,185,775.00	739,296,986.72
052102600700	UNIVERSITY OF ILORIN TEACHING HOSPITAL, ILORIN	5,930,839,838.35	6,212,639,547.00	281,799,708.65
052102600800	JOS UNIVERSITY TEACHING HOSPITAL	5,649,884,111.02	5,812,213,402.00	162,329,290.98
052102600900	UNIVERSITY OF PORT- HARCOURT TEACHING HOSPITAL	6,029,579,077.62	6,267,912,919.00	238,333,841.38
052102601000	UNIVERSITY OF CALABAR TEACHING	6,077,282,185.86	6,546,349,928.00	469,067,742.14

052102601100	HOSPITAL UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	5,494,532,063.96	5,964,418,229.00	469,886,165.04
052102601200	UTHMAN DAN FODIO UNIVERSITY TEACHING HOSPITAL, SOKOTO	5,854,923,017.96	6,220,388,358.00	365,465,340.04
052102601300	AMINU KANO UNIVERSITY TEACHING HOSPITAL	4,830,174,891.97	5,213,851,671.00	383,676,779.03
052102601400	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	5,333,703,944.09	5,628,919,494.00	295,215,549.91
052102601500	UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	3,953,351,733.00	4,787,742,877.00	834,391,144.00
052102601600	ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL BAUCHI	2,939,050,849.06	3,198,081,519.25	259,030,670.19
052102700100	FEDERAL SPECIALIST HOSPITAL, IRRUA	3,420,626,844.35	3,527,851,754.00	107,224,909.65
052102700200	UNIVERSITY OF UYO TEACHING HOSPITAL	3,895,706,476.80	4,032,999,596.00	137,293,119.20
052102700300	FEDERAL STAFF HOSPITAL -ABUJA	1,039,367,240.12	1,081,351,760.00	41,984,519.88
052102700400	FEDERAL PSYCHIATRIC HOSPITAL ENUGU	1,275,630,890.72	1,410,831,633.00	135,200,742.28
052102700500	FEDERAL PSYCHIATRIC HOSPITAL KADUNA	418,998,078.79	806,960,717.00	387,962,638.21
052102700600	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	1,671,346,536.65	1,808,670,035.00	137,323,498.35
052102700700	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	1,045,135,929.04	1,145,623,654.00	100,487,724.96
052102700800	FEDERAL NEURO- PSYCHIATRIC HOSPITAL, KWARE- SOKOTO	894,531,128.04	983,547,525.00	89,016,396.96
052102700900	FEDERAL NEURO- PSYCHIATRIC HOSPITAL YABA	2,505,199,817.69	2,660,651,832.00	155,452,014.31
052102701000	FEDERAL NEURO- PSYCHIATRIC HOSPITAL ABEOKUTA	1,398,640,892.30	1,605,856,380.51	207,215,488.21
052102701100	FEDERAL COLLEGE OF COMPLEMENTARY AND ALTERNATIVE MEDICINE, NIGERIA	205,950,381.43	257,260,054.00	51,309,672.57
052102701200	FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	1,192,071,020.08	1,194,702,214.00	2,631,193.92
052102701300	NATIONAL	2,559,202,396.32	2,751,074,039.00	191,871,642.68

052102701400	ORTHOPAEDIC HOSPITAL LAGOS NATIONAL	1,462,824,197.70	1,542,791,009.00	79,966,811.30
052102701500	ORTHOPAEDIC HOSPITAL DALA KANO NATIONAL	1,644,973,900.84	1,816,920,754.00	171,946,853.16
052102701600	ORTHOPAEDIC HOSPITAL ENUGU NATIONAL TB AND LEPROSY REFERRED HOSPITAL AND TRAINING, ZARIA	295,104,112.08	328,806,909.00	33,702,796.92
052102701700	FEDERAL MEDICAL CENTRE, UMUAHIA	3,465,042,932.83	3,823,782,353.00	358,739,420.17
052102701800	FEDERAL MEDICAL CENTRE, OWO	3,535,364,527.43	3,670,683,716.00	135,319,188.57
052102701900	FEDERAL MEDICAL CENTRE ABEOKUTA	3,353,710,112.53	3,391,491,309.00	37,781,196.47
052102702000	FEDERAL MEDICAL CENTRE, OWERRI	4,045,295,853.77	4,336,531,976.00	291,236,122.23
052102702100	FEDERAL MEDICAL CENTRE, MAKURDI	3,606,230,726.87	3,902,141,241.00	295,910,514.13
052102702200	FEDERAL MEDICAL CENTRE, KATSINA	1,802,453,738.03	2,047,620,384.00	245,166,645.97
052102702300	FEDERAL MEDICAL CENTRE, GOMBE	2,795,672,606.20	2,929,963,791.00	134,291,184.80
052102702400	FEDERAL MEDICAL CENTRE, NGURU YOBE	1,538,685,491.12	1,680,493,033.00	141,807,541.88
052102702500	FEDERAL MEDICAL CENTRE, ASABA	2,431,973,344.45	2,622,522,247.00	190,548,902.55
052102702600	FEDERAL MEDICAL CENTRE, BIDA	2,336,760,876.21	2,425,770,851.00	89,009,974.79
052102702700	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	1,918,043,151.17	1,983,222,851.50	65,179,700.33
052102702800	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	1,942,816,226.31	2,034,220,132.00	91,403,905.69
052102702900	FEDERAL TEACHING HOSPITAL, ABAKALIKI	8,457,060,934.66	8,798,657,235.00	341,596,300.34
052102703000	FEDERAL MEDICAL CENTRE, IDO-EKITI	3,780,212,925.15	4,054,195,704.00	273,982,778.85
052102703100	FEDERAL MEDICAL CENTRE, KOGI	2,284,521,735.49	2,298,082,318.00	13,560,582.51
052102703200	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	1,836,728,553.00	1,919,204,088.00	82,475,535.00
052102703300	FEDERAL MEDICAL CENTRE, KEBBI STATE	2,011,135,379.96	2,185,182,935.00	174,047,555.04
052102703400	FEDERAL MEDICAL CENTRE, TARABA	2,084,814,554.71	2,186,118,136.00	101,303,581.29

052102703500	STATE FEDERAL MEDICAL CENTRE, JIGAWA STATE	1,219,916,073.21	1,356,952,822.00	137,036,748.79
052102703600	FEDERAL MEDICAL CENTRE, NASARAWA STATE	6,253,447,620.43	6,415,280,412.00	161,832,791.57
052102703700	FEDERAL MEDICAL CENTRE, BAYELSA STATE	2,225,592,645.68	2,434,392,631.00	208,799,985.32
052102703800	FEDERAL MEDICAL CENTRE, EBUTE METTA	2,154,419,513.88	2,347,570,912.00	193,151,398.12
052102703900	NATIONAL EYE CENTRE KADUNA	1,181,628,854.17	1,237,847,968.00	56,219,113.83
052102704000	NATIONAL EAR CARE CENTRE KADUNA	987,113,892.81	1,034,606,203.00	47,492,310.19
052102704100	INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	95,291,921.37	100,956,616.00	5,664,694.63
052102704200	FEDERAL SCHOOL OF MEDICAL LABORATORYB JOS	336,026,703.71	345,759,937.00	9,733,233.29
052102800200	FEDERAL STAFF CLINICS, ABUJA PHASE II	1,039,367,240.12	1,039,367,240.12	0.00
052103100100	NATIONAL INST. OF PHARM. RESEARCH AND DEVELOPMENT, ABUJA	568,201,782.70	598,744,893.00	30,543,110.30
052103200100	NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA	653,401,976.37	735,402,911.00	82,000,934.63
052103300100	INSTITUTE OF PUBLIC ANALYSTS OF NIGERIA	104,412,301.24	115,593,646.00	11,181,344.76
052103400100	MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA, YABA	320,818,928.21	324,334,101.00	3,515,172.79
052103500100	FEDERAL SCHOOL OF OCCUPATIONAL THERAPY, YABA	170,303,219.04	188,728,901.00	18,425,681.96
052103700100	INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	99,968,908.46	100,000,000.00	31,091.54
052103900100	DENTAL THERAPISTS REGISTRATION BOARD	87,487,823.13	97,655,083.00	10,167,259.87
052104800100	NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	488,879,937.56	439,150,940.00	-49,728,997.56
052104800200	NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI	424,211,516.64	462,868,378.00	38,656,861.36
052104800300	NATIONAL OBSTETRIC	488,879,937.56	539,045,925.00	50,165,987.44

	FISTULA CENTRE KATSINA			
052104900100	NATIONAL HOSPITAL	5,756,462,881.45	6,738,024,480.00	981,561,598.55
053500100100	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	1,806,737,501.83	2,202,433,625.00	395,696,123.17
053500200100	NATIONAL PARK HEADQUARTERS	202,890,490.10	246,543,752.00	43,653,261.90
053500300100	KAINJI NATIONAL PARK	468,150,336.22	546,580,170.00	78,429,833.78
053500400100	OYO NATIONAL PARK	332,692,429.06	382,586,489.00	49,894,059.94
053500500100	CHAD BASIN NATIONAL PARK	278,021,825.40	322,922,302.00	44,900,476.60
053500600100	GASHAKA GUMTI NATIONAL PARK	336,154,582.38	396,846,201.00	60,691,618.62
053500700100	CROSS RIVER NATIONAL PARK	486,286,901.21	551,293,102.00	65,006,200.79
053500800100	KAMUKU NATIONAL PARK	231,122,308.11	240,289,924.00	9,167,615.89
053500900100	OKUMU NATIONAL PARK	186,213,864.09	209,944,340.00	23,730,475.91
053501000100	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	370,030,354.09	411,842,940.00	41,812,585.91
053501100100	FEDERAL COLLEGE OF FORESTRY IBADAN	769,074,324.52	823,429,613.00	54,355,288.48
053501200100	FEDERAL COLLEGE OF FORESTRY JOS	449,682,641.27	536,250,604.00	86,567,962.73
053501300100	FORESTRY RESEARCH INSTITUTE OF IBADAN	1,333,764,211.39	1,597,362,358.00	263,598,146.61
053501400100	FORESTRY MECHANISATION COLLEGE AFAKA	410,376,951.77	487,665,356.00	77,288,404.23
053501500100	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	1,588,692,592.70	1,590,643,696.00	1,951,103.30
053501600100	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	3,106,028,110.81	3,161,573,255.00	55,545,144.19
053501700100	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	227,432,904.81	249,172,652.00	21,739,747.19
053900100100	PRESIDENCY - NATIONAL SPORTS COMMISSION - HQTRS	1,083,405,391.88	1,182,209,968.00	98,804,576.12
053900200100	NIGERIA FOOTBALL ASSOCIATION	93,513,897.47	99,201,601.00	5,687,703.53
053900300100	NIGERIA INSTITUTE	277,277,402.25	312,248,884.00	34,971,481.75



054300100100	FOR SPORTS (NIS) NATIONAL POPULATION COMMISSION	4,217,799,111.04	4,587,121,848.00	369,322,736.96
	<b>SOCIAL SECTOR TOTAL</b>	<b>598,702,334,043.81</b>	<b>659,864,379,014.89</b>	<b>61,162,044,971.08</b>
	<b>TOTAL</b>	<b>2,050,080,350,036.02</b>	<b>2,294,898,005,497.51</b>	<b>244,817,655,461.49</b>

**Note 20**

**Schedule Of Federal Govt. Contribution to Pension For 2015**

Code	Description	ACTUAL YEAR 2015	BUDGET YEAR 2015	VAR	FOR
<b>01</b>	<b>ADMINISTRATION</b>				
011100100100	STATE HOUSE - HQTRS	0	100,690,172.00		
011100600100	NIPSS, KURU BUREAU OF PUBLIC	0	37,296,437.00		
011100700100	ENTERPRISES (BPE) NATIONAL EMERGENCY MANAGEMENT AGENCY	57,332,155.30	60,927,845.00		
011100800100	(NEMA) ECONOMIC AND FINANCIAL CRIMES COMMISSION	0	48,204,445.00		
011100900100	(EFCC) BUREAU OF PUBLIC	0	339,396,017.00		
011101000100	PROCUREMENT (BPP) NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY	0	25,548,859.00		
011101100100	INITIATIVE (NEITI) NIGERIA ATOMIC ENERGY COMMISSION & ITS	0	44,778,613.00		
011104800100	CENTRES FEDERAL MINISTRY OF	0	62,138,907.00		
011600100100	DEFENCE - MAIN MOD NIGERIAN DEFENCE	0	1,150,792,305.00	1,	
011600600100	ACADEMY (NDA) NIGERIAN DEFENCE	0	217,781,308.00		
011600700100	COLLEGE COMMAND AND STAFF	0	88,077,221.00		
011600800100	COLLEGE, JAJI DEFENCE INDUSTRIES CORPORATION OF NIGERIA	0	105,901,045.00		
011601000100	(DICON)	0	75,141,464.00		
011601501700	DEFENCE MISSIONS	5,267,484.52	0		
011602100100	MILITARY PENSION BOARD FEDERAL MINISTRY OF FOREIGN & INTERGOVERNMENTAL				
011900100100	AFFAIRS - HQTRS	0	256,240,695.00		

011900200100	TECHNICAL AIDS CORPS INSTITUTE FOR PEACE AND	0	2,117,935.00
011900600100	CONFLICT RESOLUTION DIRECTORATE OF	0	24,087,687.00
011900700100	TECHNICAL COOP. IN AFRICA NIGERIAN INSTITUTE OF	0	8,782,329.00
011900800100	INTERNATIONAL AFFAIRS, LAGOS	0	17,969,938.00
012300100100	FEDERAL MINISTRY OF INFORMATION - HQTRS	0	188,852,390.00
012300300100	NIGERIAN TELEVISION AUTHORITY	0	375,146,846.00
012300400100	FEDERAL RADIO CORPORATION OF NIGERIA	0	393,872,173.00
012300500100	NEWS AGENCY OF NIGERIA	0	70,934,196.00
012300600100	VOICE OF NIGERIA NIGERIAN FILM	0	76,527,618.00
012300700100	CORPORATION NATIONAL BROADCASTING	0	22,978,793.00
012300800100	COMMISION	0	29,440,756.00
012300900100	NIGERIA PRESS COUNCIL NATIONAL FILM AND VEDIO	0	9,730,752.00
012301000100	CENSOR BOARD ADVERTISING PRACTITIONERS	0	40,265,168.00
012301100100	OF NIGERIA FEDERAL MINISTRY OF	0	10,806,448.00
012400100100	INTERIOR - HQTRS	0	67,304,187.00
012400200100	NIGERIAN PRISON SERVICE NIGERIA IMMIGRATION	0	2,186,565,661.00
012400300100	SERVICE NIGERIA SECURITY AND	0	1,978,062,290.00
012400400100	CIVIL DEFENCE CORPS CIVIL DEFENCE, IMMIGRATION AND PRISON	0	3,286,755,608.00
012400500100	SERVICE BOARD (CIPB) CUSTOM, IMMIGRATION, PRISON PENSION OFFICE	0	9,029,565.00
012400600100	(CIPPO)	0	9,560,927.00
012400700100	FEDERAL FIRE SERVICE OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE	0	130,178,867.00
012500100100	FEDERATION - HQTRS FEDERAL GOVT STAFF	0	196,298,555.00
012500200100	HOUSING LOANS BOARD ADMINISTRATIVE STAFF	0	13,167,533.00
012500300100	COLLEGE OF NIGERIA FEDERAL TRAINING	0	58,262,894.00
012500500200	CENTRE,ENUGU	0	4,589,461.00

012500500300	FEDERAL TRAINING CENTRE,ILORIN	0	3,949,540.00
012500500400	FEDERAL TRAINING CENTRE,KADUNA	0	3,778,262.00
012500500500	FEDERAL TRAINING CENTRE,LAGOS	0	5,688,588.00
012500500600	FEDERAL TRAINING CENTRE,MAIDUGURI	0	2,342,467.00
012500500700	FEDERAL TRAINING CENTRE,CALABAR	0	2,079,347.00
012500600100	PUBLIC SERVICE INSTITUTE OF NIGERIA.	0	17,221,138.00
012500800100	BUREAU OF PUBLIC SERVICE REFORMS	0	8,767,862.00
014000100100	AUDITOR GENERAL FOR THE FEDERATION	0	134,855,894.00
014700100100	FEDERAL CIVIL SERVICE COMMISSION	0	44,786,669.00
014900100100	FEDERAL CHARACTER COMMISSION	0	111,485,991.00
015500100100	FEDERAL MINISTRY OF POLICE AFFAIRS	0	194,954,530.00
015500200100	NIGERIA POLICE ACADEMY WUDIL, KANO	0	66,064,713.00
015500300100	POLICE PENSION BOARD MINISTRY OF	0	12,189,909.00
015600100100	COMMUNICATION TECHNOLOGY HQTRS	0	42,797,831.00
015600300100	NIGERIA COMMUNICATION SATELLITE	0	164,740,758.00
015600600100	NIPOST NATIONAL SECURITY	0	477,305,229.00
015700100100	ADVISER PRESIDENTIAL AIR FLEETS	0	20,134,274.00
015700400100	(STATE HOUSE) CODE OF CONDUCT	0	2,702,512.00
015800100100	TRIBUNAL INFRASTRUCTURE	0	18,322,989.00
015900100100	CONCESSION REGULATORY COMMISSION	0	47,235,734.00
016000100100	POLICE SERVICE COMMISSION HQTRS	0	33,311,553.00
016100100100	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	0	242,783,656.00
016100200100	NATIONAL POVERTY ERADICATION PROGRAM (NAPEP)	0	106,754,598.00
016100300100	NATIONAL COMMISSION FOR REFUGEES	0	16,072,183.00

016100500100	NATIONAL IDENTITY MANAGEMENT COMMISSION	0	346,144,830.00	3
016100600100	NATIONAL MERIT AWARD FEDERAL ROAD SAFETY COMMISSION	0	2,287,519.00	1,
016100700100	NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT NATIONAL ACTION COMMITTEE ON AIDS (NACA)	0	15,732,763.00	
016101200100	NATIONAL HAJJ COMMISSION OF NIGERIA NIGERIA CHRISTIAN PILGRIM COMMISSION	0	38,496,895.00	
016101400100	NATIONAL LOTTERY TRUST FUND	0	12,554,199.00	
016101500100	NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	0	10,090,139.00	
016101600100	NATIONAL BOUNDARY COMMISSION (NBC) HQTRS BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	0	11,237,322.00	
016101700100	POLICE FORMATIONS AND COMMAND	0	100,032,118.00	1
016102100100	FEDERAL MINISTRY OF SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS HQTRS	0	21,754,621.00	
016102200100		0	11,621,702.00	
016300100100		0	16,677,984,286.00	16,
016400100100		0	22,742,262.00	
	<b>ADMINISTRATION TOTAL</b>		<b>62,599,639.82</b>	<b>32,503,955,391.00</b>
<b>02</b>	<b>ECONOMIC</b>			<b>32,4</b>
021500100100	FEDERAL MINISTRY OF AGRICULTURE	0	454,012,646.00	4
021500200100	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO	0	15,736,114.00	
021500300100	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	0	20,102,278.00	
021500400100	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORIN	0	27,546,078.00	
021500500100	NATIONAL CEREALS RESEARCH INSTITUTE- BADEGGI	0	62,030,942.00	
021500600100	NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	0	110,730,538.00	1

021500700100	NATIONAL ROOT CROPS RESEARCH INSTITUTE- UMUDIKE	0	122,182,248.00
021500800100	NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR) - BENIN	0	97,388,400.00
021500900100	INSTITUTE OF AGRICULTURAL RESEARCH- ZARIA	0	72,347,426.00
021501000100	NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE- ZARIA	0	50,496,981.00
021501100100	NATIONAL HORTICULTURAL RESEARCH INSTITUTE- IBADAN	0	81,063,061.00
021501400100	COCOA RESEARCH INSTITUTE- IBADAN	0	57,330,151.00
021501500100	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING- IBADAN	0	62,943,755.00
021501600100	RUBBER RESEARCH INSTITUTE- BENIN	0	63,292,016.00
021501700100	NATIONAL INSTITUTE OF FRESHWATER FISH- NEW BUSSA	0	38,532,016.00
021501800100	NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES- ZARIA	0	49,504,984.00
021501900100	VETERINARY COUNCIL OF NIGERIA	0	5,370,353.00
021502000100	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	0	47,118,019.00
021502100100	FEDERAL COLLEGE OF AGRICULTURE - AKURE	0	20,213,208.00
021502200100	FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION- IBADAN	0	33,132,753.00
021502300100	FEDERAL COLLEGE OF AGRICULTURE - ISHIAGU	0	61,801,007.00
021502400100	FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY - NEW BUSSA	0	18,494,790.00
021502500100	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	0	24,018,937.00
021502600100	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	0	20,989,057.00

021502700100	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	0	11,129,101.00
021502800100	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	0	28,008,694.00
021502900100	FEDERAL CO-OPERATIVE COLLEGE- IBADAN	0	6,742,542.00
021503000100	FEDERAL CO-OPERATIVE COLLEGE- KADUNA	0	6,498,127.00
021503100100	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	0	8,143,455.00
021503200100	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	0	19,261,931.00
021503300100	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	0	10,011,295.00
021503400100	FEDERAL COLLEGE OF HORTICULTURE, DADIN- KOWA, GOMBE	0	26,494,798.00
021503600100	NIGERIAN INSTITUTE OF ANIMAL SCIENCE	0	10,183,561.00
021505000100	NIGERIA STORED PRODUCTS RESEARCH, ILORIN	0	39,947,951.00
021505100100	NATIONAL AGRICULTURE SEEDS COUNCIL	0	47,936,303.00
021505400100	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	0	28,614,092.00
021505600100	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	0	24,087,801.00
021505800100	NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	0	54,302,617.00
022000100100	FEDERAL MINISTRY OF FINANCE - HQTRS	0	83,049,698.00
022000200100	DEBT MANAGEMENT OFFICE	0	28,918,442.00
022000300100	BUDGET OFFICE OF THE FEDERATION	0	51,797,435.00
022000600100	INVESTMENT AND SECURITIES TRIBUNAL	0	18,785,289.00
022000700100	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	0	214,989,958.00
022001500100	PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	0	116,889,099.00
022200100100	FEDERAL MINISTRY OF TRADE AND INVESTMENT - HQTRS	0	122,000,787.00

022200200100	STANDARD ORGANIZATION OF NIGERIA	0	133,520,394.00
022200300100	CENTRE FOR AUTOMOTIVE DESIGN AND DEVELOPMENT	0	7,867,544.00
022200400100	NATIONAL AUTOMOTIVE COUNCIL	0	10,260,651.00
022200600100	NIGERIAN EXPORT PROMOTION COUNCIL	0	49,363,477.00
022200800100	NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	0	42,589,911.00
022200900100	CONSUMER PROTECTION COUNCIL	0	38,391,506.00
022201000100	LAGOS INTERNATIONAL TRADE FAIR COMPLEX MANAGEMENT BOARD	0	4,299,276.00
022201300100	ONNE OIL AND GAS FREE ZONE AUTHORITY	0	35,375,415.00
022201400100	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	0	3,077,952.00
022201500100	ABUJA SECURITIES AND COMMODITY EXCHANGE COMMISSION	0	7,770,539.00
022202700100	SMEDAN - H/QTRS NIGERIAN INVESTMENT PROMOTION COUNCIL	0	40,530,165.00
022203000100	HQTRS FEDERAL MINISTRY OF LABOUR AND	0	47,334,160.00
022700100100	PRODUCTIVITY - HQTRS INDUSTRIAL ARBITRATION	0	108,130,500.00
022700200100	PANEL MICHAEL IMODU INSTITUTE	0	29,391,763.00
022700300100	OF LABOUR STUDIES NATIONAL PRODUCTIVITY	0	24,795,434.00
022700400100	CENTRE NATIONAL DIRECTORATE OF	0	49,251,218.00
022700500100	EMPLOYMENT FEDERAL MINISTRY OF	0	191,763,666.00
022800100100	SCIENCE AND TECHNOLOGY - HQTRS	0	48,564,938.00
022800200100	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES	0	44,741,515.00
022800300100	SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	0	24,812,268.00
022800400100	NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY	0	14,229,130.00

	NATIONAL SPACE RESEARCH AND DEVELOPMENT		
022800500100	AGENCY - ABUJA	0	89,598,970.00
022800500200	CENTRE FOR ATMOSPHERIC RESEARCH, ANYIGBA	0	8,845,306.00
022800500300	ADVANCED SPACE TECHNOLOGY APPLICATION LABORATORY UYO AKWA	0	7,383,018.00
022800600100	IBOM STATE COOPERATIVE	0	25,407,053.00
022800800100	INFORMATION NETWORK NATIONAL BIOTECHNOLOGICAL DEVELOPMENT AGENCY - ABUJA	0	95,919,407.00
022800800200	BIORESOURCE DEVELOPMENT CENTRE ABUJA, FCT	0	13,728,209.00
022800800300	BIORESOURCE DEVELOPMENT CENTRE ISANLU, KOGI STATE	1,014,670.50	12,176,046.00
022800800400	BIORESOURCE DEVELOPMENT CENTRE JALINGO, TARABA STATE	0	12,176,046.00
022800800600	BIORESOURCE DEVELOPMENT CENTRE KATSINA, KATSINA STATE	0	7,676,048.00
022800800700	BIORESOURCE DEVELOPMENT CENTRE ODI, BAYELSA STATE	0	19,358,688.00
022800800800	BIORESOURCE DEVELOPMENT CENTRE OGBOMOSO, OSUN STATE	0	8,159,471.00
022800801000	BIORESOURCE DEVELOPMENT CENTRE AROCHUKWU, ABIA STATE	0	8,804,662.00
022800801100	BIORESOURCE DEVELOPMENT CENTRE KANO, KANO STATE	0	6,827,572.00
022800900100	BOARD FOR TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABUJA	0	14,840,615.00
022801000100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - AGEGE	0	7,097,972.00
022801100100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABA	0	3,182,392.00
022801200100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	0	4,501,426.00
022801300100	TECHNOLOGY BUSINESS INCUBATOR CENTRE -	0	3,777,661.00



	NNEWI		
	TECHNOLOGY BUSINESS INCUBATOR CENTRE -		
022801400100	CALABAR	0	2,739,756.00
	TECHNOLOGY BUSINESS INCUBATOR CENTRE -		
022801500100	MINNA	0	4,456,304.00
	TECHNOLOGY BUSINESS INCUBATOR CENTRE -		
022801600100	WARRI	0	2,553,517.00
	TECHNOLOGY BUSINESS INCUBATOR CENTRE -		
022801700100	MAIDUGURI	0	2,634,999.00
	TECHNOLOGY BUSINESS INCUBATOR CENTRE -		
022801800100	GUSAU		3,800,352.00
	TECHNOLOGY BUSINESS INCUBATOR CENTRE -		
022801900100	SOKOTO	0	2,576,552.00
	TECHNOLOGY BUSINESS INCUBATOR CENTRE - UYO		
022802000100		0	2,488,570.00
	TECHNOLOGY BUSINESS INCUBATOR CENTRE - B/ KEBBI		
022802100100		0	2,597,107.00
	TECHNOLOGY BUSINESS INCUBATOR CENTRE -		
022802200100	IGBOTAKO	0	2,734,664.00
	TECHNOLOGY BUSINESS INCUBATOR CENTRE -		
022802300100	BAUCHI	0	3,109,454.00
	TECHNOLOGY BUSINESS INCUBATOR CENTRE -		
022802400100	IBADAN	0	4,268,186.00
	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BENIN		
022802500100		0	3,862,294.00
	TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE		
022802600100	ONUIMO	0	2,082,056.00
	TECHNOLOGY BUSINESS INCUBATOR CENTRE -		
022802700100	ABEOKUTA	0	5,242,958.00
	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YOLA		
022802800100		0	2,364,447.00
	TECHNOLOGY BUSINESS INCUBATOR CENTRE - JOS		
022802900100		0	3,178,704.00
	TECHNOLOGY BUSINESS INCUBATOR CENTRE -		
022803000100	YENEGOA	0	2,077,642.00
	NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY - IBADAN		
022803100100		0	15,935,910.00

022803200100	ELECTRONICS DEVELOPMENT INSTITUTE (ELDI), AWKA	0	18,580,728.00
022803300100	NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT, HQTRS, ILE IFE	0	34,010,584.00
022803400100	REGIONAL CENTRE FOR TECHNONOLOGY MANAGEMENT (NACETEM - LAGOS)	0	4,843,559.00
022803500100	NATIONAL ENGINEERING DESIGN AND DEVELOPMENT CENTRE -NNEWI	0	17,082,148.00
022803600100	AFRICA REGIONAL CENTRE FOR SPACE SCIENCE & TECHNOLOGY - ILE-IFE	0	27,121,273.00
022803700100	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	0	43,757,854.00
022803800100	CENTRE FOR SPACE TRANSPORT AND PROPULSION, EPE-LAGOS	120,000.00	46,893,596.00
022803900100	CENTRE FOR BASIC SPACE SCIENCE NSUKKA ENUGU STATE	0	29,170,535.00
022804000100	CENTRE FOR GEODESY AND GEODYNAMICS TORO BAUCHI	0	24,384,639.00
022804100100	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	0	41,054,929.00
022804200100	PROJECT DEVELOPMENT INSTITUTE - ENUGU	0	51,210,884.00
022804300100	NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION - ABUJA	0	19,414,440.00
022804400100	NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY -ZARIA	32,043,298.00	48,064,947.00
022804500100	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	0	76,607,362.00
022804600100	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - OSHODI	0	87,699,977.00
022804700100	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE- ENUGU	0	47,233,041.00
022804800100	HYDRAULIC EQUIPMENT RESEARCH INSTITUTE -	0	11,071,845.00

KANO			
022804900100	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE	0	20,972,844.00
022805000100	NIGERIA INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY (NILEST) HQTRS HEAVY LEATHER MANUFACTURE CENTRE, MAIDUGURI	0	45,886,036.00
022805000200	LIGHT LEATHER MANUFACTURE CENTRE, SOKOTO	0	3,809,262.00
022805000300	RAW HIDES & SKIN IMPROVEMENT CENTRE, JOS	0	3,384,877.00
022805000400	EFFLUENT & POLLUTION MONITORING CENTRE, KANO	0	3,481,009.00
022805000500	NIGERIA INSTITUTE FOR SCIENCE LABORATORY TECHNOLOGY - IBADAN	0	4,438,753.00
022805100100	POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT CENTRE - OKENE	0	12,602,832.00
022805200100	NATIONAL CENTRE FOR REMOTE SENSING - JOS	0	15,062,582.00
022805300100	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE - MINNA	0	60,784,856.00
022805400100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ILORIN	0	21,253,035.00
022806000100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - TARABA	0	3,083,264.00
022806100100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KADUNA	0	1,912,605.00
022806200100	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	0	3,742,505.00
022806300100	ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME, TARABA	0	24,305,881.00
022806400100	TECHNOLOGY BUSINESS INCUBATOR - ENUGU	0	8,751,220.00
022807200100	ENERGY COMMISSION OF NIGERIA	0	3,186,428.00
022807300100		0	106,316,102.00

022807600100	TECHNOLOGY BUSINESS INCUBATION CENTRE ADO- EKITI	0	3,303,491.00
022807700100	TECHNOLOGY BUSINESS INCUBATION CENTRE ILE-IFE	0	2,734,141.00
022900100100	FEDERAL MINISTRY OF TRANSPORT - HQTRS	0	50,303,053.00
022900200100	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	0	44,475,550.00
022900300100	NIGERIAN RAILWAY CORPORATION	0	302,201,828.00
022900400100	NATIONAL INLAND WATERWAYS AUTHORITY	0	44,724,156.00
022900500100	MARITIME ACADEMY, ORON COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA	0	19,029,160.00
022900600100	FEDERAL MINISTRY OF AVIATION	0	47,479,531.00
023000100100	NIGERIAN METEOROLOGICAL AGENCY	0	205,082,955.00
023000200100	NIGERIAN COLLEGE OF AVIATION TECHNOLOGY- ZARIA	0	8,579,357.00
023000300100	ACCIDENT INVESTIGATION BUREAU	0	7,735,151.00
023000600100	FEDERAL MINISTRY OF ENERGY (POWER) - HQTRS	0	50,538,189.00
023100100100	NATIONAL RURAL ELECTRIFICATION AGENCY	0	49,228,472.00
023100300100	ELECTRICITY MANAGEMENT SERVICES LIMITED (EMSL) HQTRS	0	55,322,616.00
023100500100	NATIONAL POWER TRAINING INSTITUTE	57,828,335.16	54,803,683.00
023101000100	NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	0	11,204,377.00
023101100100	MINISTRY OF ENERGY (PETROLEUM RESOURCES) HQTRS	0	51,763,003.00
023200100100	DEPARTMENT OF PETROLEUM RESOURCES	0	917,363,183.00
023200200100	PETROLEUM TRAINING INSTITUTE	0	308,256,888.00
023200300100	NIGERIA CONTENT DEVELOPMENT AND MONITORING BOARD	0	232,007,001.00
023200700100	PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	0	240,467,144.00

023200900100	NIGERIA NUCLEAR REGULATORY AUTHORITY FEDERAL MINISTRY OF MINES AND STEEL	0	73,799,140.00
023300100100	DVELOPMENT - HQTRS COUNCIL OF NIGERIAN MINING ENGINEERS AND GEOSCIENCES	0	59,405,272.00
023300200100	NIGERIAN GEOLOGICAL SURVEY AGENCY. NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	0	2,280,257.00
023300300100	NATIONAL METALLURGICAL DEVELOPMENT CENTRE, JOS METALLURGICAL TRAINING INSTITUTE, ONITSHA	0	71,006,105.00
023300400100	NATIONAL IRON ORE MINING PROJECT - ITAKPE	6,797,344.36	85,302,523.00
023300500100	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	0	13,848,456.00
023300600100	NIGERIA MINING CADASTRE OFFICE & CENTRES	0	8,686,371.00
023300800100	AJAOKUTA STEEL COMPANY LIMITED	0	215,596,130.00
023300900100	SOLID MINERAL DEVELOPMENT FUND OFFICE	0	4,766,314.00
023301000100	FEDERAL MINISTRY OF WORKS	0	300,485,716.00
023301100100	OFFICE OF THE SURVEYOR- GENERAL OF THE FEDERATION	0	61,881,493.00
023301200100	FEDERAL SCHOOL OF SURVEY, OYO	0	31,904,301.00
023400100100	FEDERAL ROAD MAINTENANCE AGENCY	0	98,691,446.00
023400200100	COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	0	11,882,987.00
023400300100	SURVEY COUNCIL OF NIGERIA	0	4,371,602.00
023400400100	FEDERAL MINISTRY OF TOURISM, CULTURE & NATIONAL ORIENTATION - HQTRS	0	40,548,202.00
023400500100	NIGERIAN TOURISM DEVELOPMENT CORPORATION	0	34,868,841.00
023400600100	NATIONAL COMMISSION	0	191,192,563.00

	FOR MUSEUMS AND MONUMENTS		
023600400100	NATIONAL COUNCIL OF ARTS AND CULTURE	0	76,892,978.00
023600500100	CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	0	15,699,523.00
023600600100	NATIONAL TROUPE OF NIGERIA	0	11,299,360.00
023600700100	NATIONAL THEATRE	0	20,544,035.00
023600800100	NATIONAL GALLERY OF ART	0	78,559,605.00
023600900100	NATIONAL WAR MUSEUM - UMUAHIA	0	4,591,943.00
023601000100	NATIONAL INST. OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	0	27,428,578.00
023601100100	NATIONAL INSTITUTE FOR CULTURE ORIENTATION		70,859,893.00
023601200100	INSTITUTE OF ARCHEOLOGY AND MUSEUM STUDIES- JOS	0	6,344,963.00
023601700100	NATIONAL ORIENTATION AGENCY	0	356,880,286.00
023800100100	NATIONAL PLANNING COMMISSION - HQTRS	0	31,337,863.00
023800200100	NIGERIA INSITUTE FOR SOCIAL AND ECONOMIC RESEARCH	0	44,147,854.00
023800300100	CENTRE FOR MANAGEMENT DEVELOPMENT		265,454,332.00
023800400100	NATIONAL BUREAU OF STATISTICS	0	265,454,332.00
024200100100	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	0	26,258,187.00
024600100100	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	0	54,519,116.00
025200200100	NIGERIA HYDROLOGICAL SERVICE AGENCY	0	6,848,290.00
025203700100	ANAMBRA/ IMO RBDA	0	27,346,349.00
025203800100	BENIN/ OWENA RBDA	0	21,513,712.00
025203900100	CHAD BASIN RBDA	0	26,418,496.00
025204000100	CROSS RIVER RBDA	0	23,244,786.00
025204100100	HADEJIA-JAMAÄ»ARE RBDA	0	23,928,463.00
025204200100	LOWER BENUE RBDA	0	23,414,076.00
025204300100	LOWER NIGER RBDA	0	32,535,735.00
025204400100	NIGER DELTA RBDA	0	32,849,487.00

025204500100	OGUN/ OSUN RBDA	0	24,559,292.00	
025204600100	SOKOTO RIMA RBDA	0	28,817,772.00	
025204700100	UPPER BENUE RBDA	0	21,727,275.00	
025204800100	UPPER NIGER RBDA	0	24,061,755.00	
025204900100	NATIONAL WATER RESOURCES INSTITUTE- KADUNA	0	25,827,556.00	
025205000100	NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	0	9,645,791.00	
025205100100	GURARA WATER MANAGEMENT AUTHORITY	0	993,886.00	
025300100100	FEDERAL MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT - HQTRS	0	355,886,012.00	
	<b>ECONOMIC TOTAL</b>	<b>97,803,648.02</b>	<b>11,140,001,067.00</b>	<b>11,140,001,067.00</b>
<b>03</b>	<b>LAW &amp; JUSTICE</b>			
031800800100	NATIONAL INDUSTRIAL COURT	2,430,034.87	0	
032600100100	FEDERAL MINISTRY OF JUSTICE - HQTRS	0	117,169,582.00	
032600200100	NIGERIAN LAW REFORM COMMISSION		20,509,607.00	
032600300100	LEGAL AID COUNCIL	0	53,220,209.00	
032600400100	COUNCIL OF LEGAL EDUCATION	0	78,872,140.00	
032600500100	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	0	44,120,927.00	
032600800100	REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	0	3,093,899.00	
032600900100	NATIONAL DRUG LAW ENFORCEMENT AGENCY	0	474,628,974.00	
032601000100	NIGERIAN COPYRIGHT COMMISSION	0	27,556,043.00	
032601100100	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	0	78,905,243.00	
034100100100	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	136,470,935.00	189,351,675.00	
034400100100	CODE OF CONDUCT BUREAU	0	75,425,891.00	
	<b>LAW &amp; JUSTICE TOTAL</b>	<b>138,900,969.87</b>	<b>1,162,854,190.00</b>	<b>1,162,854,190.00</b>
<b>04</b>	<b>REGIONAL</b>			
045100100100	FEDERAL MINISTRY OF NIGER DELTA HQTRS		88,693,153.00	

	<b>REGIONAL TOTAL</b>		<b>88,693,153.00</b>	<b>88,693,153.00</b>
<b>05</b>	<b>SOCIAL SECTOR</b>			
	FEDERAL MINISTRY OF YOUTH DEVELOPMENT -			
051300100100	HQTRS	0	39,471,893.00	
	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	0	59,237,888.00	
051300200100	NATIONAL YOUTH SERVICE CORPS (NYSC)	0	504,804,799.00	
051300300100	FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	0	49,732,207.00	
051400100100	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	3,074,524.66	12,847,688.00	
051400200100	FEDERAL MINISTRY OF EDUCATION - HQTRS	0	251,238,334.00	
	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	28,301,853.19	0	
051700100100	WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)	0	13,368,025.00	
051700400100	JOINT ADMISSIONS MATRICULATION BOARD	0	117,217,731.00	
051700500100	WEST AFRICAN EXAMINATION COUNCIL (LOCAL)	0	233,883,457.00	
051700600100	NIGERIAN INSTITUTE FOR EDUCATION PLANNERS & ADMINISTRATION	0	31,849,385.00	
051700700100	NATIONAL LIBRARY OF NIGERIA	0	81,039,923.00	
051700800100	NATIONAL EXAMINATIONS COUNCIL	0	345,007,795.00	
051700900100	MASS LITERACY COUNCIL	0	57,219,585.00	
051701000100	NOMADIC EDUCATION COMMISSION	0	23,376,708.00	
051701100100	NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	0	56,475,343.00	
051701200100	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	0	76,097,339.00	
051701300100	TEACHERS REGISTRATION COUNCIL OF NIGERIA	0	46,836,804.00	
051701400100	COMPUTER REGISTRATION COUNCIL OF NIGERIA	0	10,269,640.00	
051701500100	NATIONAL COMMISSION FOR COLLEGE EDUCATION	0	39,969,407.00	



## SECRETARIAT

051701700100	NATIONAL TEACHERS INSTITUTE	0	95,487,481.00
051701800100	FEDERAL POLYTECHNIC ADO-EKITI	0	206,459,218.00
051701800200	FEDERAL POLYTECHNIC BAUCHI	0	171,818,580.00
051701800300	FEDERAL POLYTECHNIC BIDA FEDERAL POLYTECHNIC	0	202,500,148.00
051701800400	IDAH FEDERAL POLYTECHNIC	0	161,231,499.00
051701800500	KAURA-NAMODA FEDERAL POLYTECHNIC	0	167,629,834.00
051701800600	MUBI FEDERAL POLYTECHNIC	0	243,687,006.00
051701800700	NASARAWA FEDERAL POLYTECHNIC	0	158,995,005.00
051701800800	UWANA-AFIKPO FEDERAL POLYTECHNIC	0	253,857,166.00
051701800900	KADUNA FEDERAL POLYTECHNIC	0	496,571,776.00
051701801000	OFFA	0	194,433,866.00
051701801100	FEDERAL POLYTECHNIC EDE FEDERAL POLYTECHNIC	0	139,010,513.00
051701801200	AUCHI FEDERAL POLYTECHNIC	0	269,496,087.00
051701801300	NEKEDE	0	219,660,300.00
051701801400	FEDERAL POLYTECHNIC OKO FEDERAL POLYTECHNIC	0	317,000,005.00
051701801500	DAMATURU FEDERAL POLYTECHNIC	0	57,430,595.00
051701801600	HUSSAINI ADAMU FEDERAL POLYTECHNIC	0	50,364,840.00
051701801700	GWANDU FEDERAL POLYTECHNIC	0	176,016,395.00
051701801800	ILARO YABA COLLEGE OF	0	131,093,823.00
051701801900	TECHNOLOGY	0	306,979,570.00
051701802000	FEDERAL POLYTECHNIC BALI FEDERAL POLYTECHNIC	0	30,443,154.00
051701802100	EKOWE FEDERAL POLYTECHNIC	0	61,017,767.00
051701802200	BONNY FEDERAL POLYTECHNIC	0	12,710,837.00
051701802300	UKANA NATIONAL INSTITUTE FOR	0	12,710,837.00
051701802400	CONSTRUCTION TECHNOLOGY UROMI, EDO STATE	0	12,710,837.00

051701900100	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	0	113,738,213.00	1
051701900200	FEDERAL COLLEGE OF EDUCATION AKOKA	0	98,590,020.00	
051701900300	FEDERAL COLLEGE OF EDUCATION ASABA	0	125,255,490.00	
051701900400	FEDERAL COLLEGE OF EDUCATION BICHI	0	93,895,347.00	
051701900500	FEDERAL COLLEGE OF EDUCATION GOMBE	94,345,923.18	103,368,001.00	
051701900600	FEDERAL COLLEGE OF EDUCATION GUSAU	0	64,059,824.00	
051701900700	FEDERAL COLLEGE OF EDUCATION KANO	0	137,383,240.00	1
051701900800	FEDERAL COLLEGE OF EDUCATION KATSINA	0	87,252,222.00	
051701900900	FEDERAL COLLEGE OF EDUCATION KOTANGORA	0	101,486,257.00	1
051701901000	FEDERAL COLLEGE OF EDUCATION OBUDU	0	119,779,783.00	1
051701901100	FEDERAL COLLEGE OF EDUCATION OKENE	0	125,122,591.00	1
051701901200	FEDERAL COLLEGE OF EDUCATION OMUKU	0	141,102,500.00	1
051701901300	FEDERAL COLLEGE OF EDUCATION ONDO	0	147,863,838.00	1
051701901400	FEDERAL COLLEGE OF EDUCATION OYO	0	6,141,486.00	
051701901500	FEDERAL COLLEGE OF EDUCATION PANKSHIN	0	127,515,344.00	1
051701901600	FEDERAL COLLEGE OF EDUCATION POTISKUM	176,113,248.00	85,228,481.00	
051701901700	FEDERAL COLLEGE OF EDUCATION UMUNZE	0	111,564,004.00	1
051701901800	FEDERAL COLLEGE OF EDUCATION YOLA	0	113,235,974.00	1
051701901900	FEDERAL COLLEGE OF EDUCATION ZARIA	0	272,959,695.00	2
051701902000	FEDERAL COLLEGE OF EDUCATION EHA-AMUFU	0	85,180,776.00	
051701902100	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	0	282,164,818.00	2
051702000100	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	0	109,141,800.00	1
051702100100	UNIVERSITY OF IBADAN	0	1,178,912,571.00	1,
051702100200	UNIVERSITY OF LAGOS	0	645,424,950.00	0
051702100300	UNIVERSITY OF NIGERIA, NNSUKA	0	804,745,679.00	8
051702100400	AHMADU BELLO UNIVERSITY, ZARIA	0	850,211,514.00	8

051702100500	OBAFEMI AWOLowo UNIVERSITY	0	692,392,558.00	6
051702100600	UNIVERSITY OF BENIN	0	810,005,277.00	8
051702100700	UNIVERSITY OF JOS	0	511,275,283.00	5
051702100800	UNIVERSITY OF CALABAR	0	672,173,522.00	6
051702100900	UNIVERSITY OF ILORIN	0	560,309,519.00	5
051702101000	UNIVERSITY OF ABUJA	0	287,989,867.00	2
051702101100	UNIVERSITY OF AGRICULTURE, ABEOKUTA	0	309,976,185.00	3
051702101200	UNIVERSITY OF AGRICULTURE, MAKURDI MICHAEL OKPARA	0	361,695,431.00	3
051702101300	UNIVERSITY OF AGRICULTURE, UMUDIKE	0	316,357,146.00	3
051702101400	UNIVERSITY OF PORT HARCOURT	0	675,751,973.00	6
051702101500	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	0	269,999,482.00	2
051702101600	UNIVERSITY OF TECHNOLOGY, OWERRI	0	434,927,109.00	4
051702101700	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	0	309,451,452.00	3
051702101800	FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA	0	292,202,120.00	2
051702101900	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	0	212,104,322.00	2
051702102000	UNIVERSITY OF UYO	0	531,146,615.00	5
051702102100	UNIVERSITY OF MAIDUGURI NNAMDI AZIKIWE	0	734,361,265.00	7
051702102200	UNIVERSITY, AWKA	0	503,961,766.00	5
051702102300	BAYERO UNIVERSITY, KANO USMAN DAN FODIO	0	453,471,238.00	4
051702102400	UNIVERSITY, SOKOTO	0	371,721,523.00	3
051702102500	NATIONAL MATHEMATICAL CENTRE, SHEDA	0	37,261,022.00	3
051702102600	FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	0	33,240,878.00	3
051702102700	ARABIC LANGUAGE VILLAGE BORNO	0	21,839,887.00	2
051702102800	NATIONAL INSTITUE FOR NIGERIAN LANGUAGES	0	33,698,047.00	3
051702102900	FEDERAL UNIVERSITY OYE- EKITI	0	142,615,656.00	1
051702103000	FEDERAL UNIVERSITY OTUOKE	0	142,615,656.00	1
051702103100	FEDERAL UNIVERSITY DUTSE	0	142,615,656.00	1

051702103200	FEDERAL UNIVERISTY NDUFU ALIKE IKWO	0	145,241,911.00
051702103300	FEDERAL UNIVERSITY LAFIA	0	102,330,447.00
051702103400	FEDERAL UNIVERSITY DUTSIN-MA	0	133,133,029.00
051702103500	FEDERAL UNIVERSITY KASHERE	0	154,256,523.00
051702103600	FEDERAL UNIVERSITY LOKOJA	0	124,446,503.00
051702103700	FEDERAL UNIVERSITY WUKARI	0	184,321,702.00
051702103800	FEDERAL UNIVERSITYOF BERNIN KEBBI	0	82,237,438.00
051702103900	FEDERAL UNIVERSITYOF GASHUA	0	61,721,950.00
051702104000	FEDERAL UNIVERSITYOF GUSAU	0	79,596,192.00
051702200100	DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA	3,867,566.97	63,850,364.00
051702300100	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	0	89,823,151.00
051702400100	NATIONAL OPEN UNIVERSITY	0	207,815,136.00
051702600100	F.S.C. SOKOTO	0	9,177,246.00
051702600200	FGC AZARE	0	8,939,688.00
051702600300	FGC BANI-YADI	0	4,674,675.00
051702600400	FGC BIRIN YAURI	0	5,346,479.00
051702600500	FGC DAURA	0	12,032,532.00
051702600600	FGC GANYE	0	8,622,015.00
051702600700	FGC GARKI	0	22,669,665.00
051702600800	FGC IJANIKIN	0	29,964,821.00
051702600900	FGC IKET NISE	0	12,358,982.00
051702601000	FGC IKET VANDAKYA	0	8,461,665.00
051702601100	FGC IKOM	0	9,395,630.00
051702601200	FGC IKOT EKPENE	0	15,397,237.00
051702601300	FGC IKURIN	0	15,141,039.00
051702601400	FGC JOS	0	22,930,619.00
051702601500	FGC KADUNA	0	25,684,788.00
051702601600	FGC KANO	0	15,374,032.00
051702601700	FGC KEFFI	0	18,920,140.00
051702601800	FGC KIYAWA	0	6,118,431.00

051702601900	FGC KWALI	0	22,437,907.00
051702602000	FGC MAIDUGURI	0	11,342,534.00
051702602100	FGC MINJIBIR	0	8,105,189.00
051702602200	FGC MINNA	0	22,162,826.00
051702602300	FGC ODIKOLOGUNA	0	4,963,353.00
051702602400	FGC ODOGBOLU	0	18,049,155.00
051702602500	FGC OGBOMOSHMO	0	19,562,980.00
051702602600	FGC OGOJA	0	8,797,335.00
051702602700	FGC OHAFIA	0	7,558,746.00
051702602800	FGC OKIGWE	0	15,428,751.00
051702602900	FGC OKPOSI	0	7,939,753.00
051702603000	FGC ONITSHA	0	15,682,047.00
051702603100	FGC PORT HARCOURT	0	21,032,025.00
051702603200	FGC POTISKUM	0	7,218,211.00
051702603300	FGC RUBBOCHI	0	6,526,110.00
051702603400	FGC SOKOTO	0	11,451,247.00
051702603500	FGC UGWOLAWO	0	8,802,700.00
051702603600	FGC WARRI	0	17,531,832.00
051702603700	FGC ZARIA	0	12,440,865.00
051702603800	FGC, BILLIRI	0	8,567,047.00
051702603900	FGC, IDO-ANI	0	11,584,196.00
051702604000	FGC, IKOLE	0	9,811,076.00
051702604100	FGGC ABAJI	0	10,385,798.00
051702604200	FGGC ABULOMA	0	11,008,587.00
051702604300	FGGC AKURE	0	19,282,796.00
051702604400	FGGC ANKA	0	4,890,633.00
051702604500	FGGC BAJOGA	0	7,584,226.00
051702604600	FGGC BAKORI	0	11,008,587.00
051702604700	FGGC BAUCHI	0	11,720,788.00
051702604800	FGGC BENIN	0	18,730,831.00
051702604900	FGGC BIDA	0	9,392,469.00
051702605000	FGGC BWARI	0	25,923,945.00
051702605100	FGGC CALABAR	0	15,355,287.00
051702605200	FGGC EFON ALAYE	0	10,060,022.00

051702605300	FGGC EFON IMNRINGI	0	7,680,011.00
051702605400	FGGC ENUGU	0	27,942,823.00
051702605500	FGGC EZZAMGBO ABAKALIKI	0	7,764,604.00
051702605600	FGGC GBOKO	0	12,818,792.00
051702605700	FGGC GUSAU	0	8,023,049.00
051702605800	FGGC GWANDU	0	7,135,139.00
051702605900	FGGC IBILLO	0	11,311,902.00
051702606000	FGGC IBUSA	0	15,227,099.00
051702606100	FGGC IKOT-OBIO-ITONG	0	11,705,427.00
051702606200	FGGC ILORIN	0	17,031,378.00
051702606300	FGGC IPETUMODU	0	13,340,378.00
051702606400	FGGC JALINGO	0	8,575,547.00
051702606500	FGGC KABBA	0	9,278,531.00
051702606600	FGGC KAZAURE	0	8,881,120.00
051702606700	FGGC KEANA	0	7,157,985.00
051702606800	FGGC LANGTANG	0	11,019,041.00
051702606900	FGGC LEJJA	0	10,224,230.00
051702607000	FGGC MONGUNO	0	4,695,050.00
051702607100	FGGC NEW BUSA	0	9,419,951.00
051702607200	FGGC OMU-ARAN	0	9,086,160.00
051702607300	FGGC OWERRI	0	22,938,872.00
051702607400	FGGC OYO	0	16,894,272.00
051702607500	FGGC SHAGAMU	0	20,265,428.00
051702607600	FGGC GUMI TAMBAWAL	0	4,912,620.00
051702607700	FGGC UMUAHIA	0	14,263,754.00
051702607800	FGGC WUKARI	0	11,442,031.00
051702607900	FGGC, YOLA	0	11,849,799.00
051702608000	FSTC AHOADA	0	8,682,324.00
051702608100	FSTC AWKA	0	13,338,930.00
051702608200	FSTC JUBU-IMUSHIN	0	15,573,228.00
051702608300	FSTC MICHIKA	0	10,807,870.00
051702608400	FSTC TUNGBO - YENAGOA	0	5,642,894.00
051702608500	FSTC USI-EKITI	0	7,766,502.00
051702608600	FTC IKARE	0	10,979,502.00

051702608700	FTC ILESA	0	15,843,469.00
051702608800	FTC JALINGO	0	10,111,723.00
051702608900	FTC KAFANCHAN	0	10,970,063.00
051702609000	FTC LASSA	0	5,341,477.00
051702609100	FTC OHANSO	0	10,113,717.00
051702609200	FTC OROZO	0	29,216,512.00
051702609300	FTC OTOBI	0	9,241,071.00
051702609400	FTC OTUPKO	0	10,807,870.00
051702609500	FTC SHIRORO	0	8,929,102.00
051702609600	FTC UROMI	0	9,384,019.00
051702609700	FTC UYO	0	15,614,728.00
051702609800	FTC YABA	0	34,052,865.00
051702609900	FTC ZURU	0	8,597,897.00
051702610000	KING'S COLLEGE	0	27,322,485.00
051702610100	QUEEN'S COLLEGE LAGOS	0	32,029,820.00
051702610200	SULEJA ACADEMY	0	15,767,286.00
051702610300	FSTC,DOMA	0	5,767,650.00
051702610400	FSTC DAYI	0	3,404,051.00
051702700100	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	0	11,931,483.00
051702900100	NATIONAL BOARD FOR TECHNICAL EDUCATION	0	65,077,199.00
052100100100	FEDERAL MINISTRY OF HEALTH - HQTRS	0	328,657,581.00
052100300100	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	0	115,456,439.00
052100500100	NATIONAL ARBOVIRUS AND VECTOR RESEARCH	0	6,301,186.00
052100600100	RADIOGRAPHERS REGISTRATION BOARD	0	10,618,324.00
052100700100	DENTAL TECHNOLOGY REGISTRATION BOARD	0	5,508,524.00
052100800100	HEALTH RECORDS REGISTRATION BOARD	0	7,116,354.00
052100900100	OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	0	11,645,620.00
052101000100	COMMUNITY HEALTH PRACTITONERS REGISTRATION BOARD	0	4,652,037.00
052101100100	NURSING AND MIDWIFERY COUNCIL	0	18,032,321.00

052101200100	PHARMACIST COUNCIL OF NIGERIA COUNCIL	0	30,820,970.00
052101300100	MEDICAL AND DENTAL COUNCIL OF NIGERIA	0	11,525,547.00
052101400100	NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION AND CONTROL	0	307,793,332.00
052101500100	MEDICAL REHABILITATION THERAPY BOARD	0	8,995,962.00
052101600100	FEDERAL SCHOOL OF DENTAL TECHNOLOGY AND THERAPY, ENUGU	0	21,071,871.00
052101700100	ENVIRONMENTAL HEALTH OFFICERS TUTORS-IBADAN	0	1,396,909.00
052101800100	NURSE TUTOR TRAINING - ENUGU	0	1,098,238.00
052101900100	NURSE TUTOR PROGRAMME AKOKA LAGOS	0	5,132,662.00
052102000100	NURSE TUTOR TRAINING KADUNA	0	2,569,197.00
052102100100	NURSE TUTOR TRAINING IBADAN	0	1,201,732.00
052102200100	NATIONAL POST GRADUATE MEDICAL COLLEGE OF NIGERIA-IJANIKIN LAGOS	0	13,127,923.00
052102400100	PHC TUTORS PROGRAMME, 'UCH-IBADAN	0	1,166,953.00
052102500100	COMMUNITY HEALTH TUTOR PROGRAMME UCH UNIVERSITY COLLEGE	0	1,457,420.00
052102600100	HOSPITAL IBADAN LAGOS UNIVERSITY	0	434,155,225.00
052102600200	TEACHING HOSPITAL AHMADU BELLO UNIVERSITY	0	200,628,870.00
052102600300	TEACHING HOSPITAL UNIVERSITY OF NIGERIA	0	228,293,637.00
052102600400	TEACHING HOSPITAL, ENUGU	0	358,558,355.00
052102600500	UNIVERSITY OF BENIN TEACHING HOSPITAL	0	234,366,920.00
052102600600	OBAFEMI AWOLOWO UNIVERSITY TEACHING HOSPITAL	0	345,910,296.00
052102600700	UNIVERSITY OF ILORIN TEACHING HOSPITAL, ILORIN	0	261,755,197.00
052102600800	JOS UNIVERSITY TEACHING HOSPITAL	0	221,197,026.00
052102600900	UNIVERSITY OF PORT-	0	296,986,168.00



	HARCOURT TEACHING HOSPITAL UNIVERSITY OF CALABAR			
052102601000	TEACHING HOSPITAL UNIVERSITY OF MAIDUGURI	0	281,931,699.00	2
052102601100	TEACHING HOSPITAL UTHMAN DAN FODIO UNIVERSITY TEACHING	0	281,931,699.00	2
052102601200	HOSPITAL, SOKOTO AMINU KANO UNIVERSITY	0	219,279,198.00	2
052102601300	TEACHING HOSPITAL NNAMDI AZIKIWE UNIVERSITY TEACHING	0	253,845,102.00	2
052102601400	HOSPITAL, NNEWI UNIVERSITY OF ABUJA	0	216,710,087.00	2
052102601500	TEACHING HOSPITAL, GWAGWALADA ABUBAKAR TAFAWA BALEWA UNIVERSITY	0	249,530,318.00	2
052102601600	TEACHING HOSPITAL BAUCHI	0	163,071,833.00	2
052102700100	FEDERAL SPECIALIST HOSPITAL, IRRUA UNIVERSITY OF UYO	0	193,489,508.00	2
052102700200	TEACHING HOSPITAL FEDERAL STAFF HOSPITAL -	0	214,032,206.00	2
052102700300	ABUJA FEDERAL PSYCHIATRIC	0	59,219,036.00	2
052102700400	HOSPITAL ENUGU FEDERAL PSYCHIATRIC	0	81,120,445.00	2
052102700500	HOSPITAL KADUNA FEDERAL PSYCHIATRIC	0	41,150,559.00	2
052102700600	HOSPITAL CALABAR FEDERAL PSYCHIATRIC	0	68,553,026.00	2
052102700700	HOSPITAL MAIDUGURI FEDERAL NEURO- PSYCHIATRIC HOSPITAL,	0	60,292,635.00	2
052102700800	KWARE-SOKOTO FEDERAL NEURO- PSYCHIATRIC HOSPITAL	0	53,409,838.00	2
052102700900	YABA FEDERAL NEURO- PSYCHIATRIC HOSPITAL	0	120,468,941.00	2
052102701000	ABEOKUTA FEDERAL COLLEGE OF COMPLEMENTARY AND ALTERNATIVE MEDICINE,	0	90,963,624.00	2
052102701100	NIGERIA FEDERAL PSYCHIATRIC	0	12,355,636.00	2
052102701200	HOSPITAL BENIN CITY	0	71,616,602.00	2
052102701300	NATIONAL ORTHOPAEDIC	0	163,482,234.00	2

HOSPITAL LAGOS

052102701400	NATIONAL ORTHOPAEDIC HOSPITAL DALA KANO	0	93,935,372.00
052102701500	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	0	111,221,803.00
052102701600	NATIONAL TB AND LEPROSY REFERRED HOSPITAL AND TRAINING, ZARIA	0	20,221,678.00
052102701700	FEDERAL MEDICAL CENTRE, UMUAHIA	0	215,243,652.00
052102701800	FEDERAL MEDICAL CENTRE, OWO	0	175,154,064.00
052102701900	FEDERAL MEDICAL CENTRE ABEOKUTA	0	182,939,238.00
052102702000	FEDERAL MEDICAL CENTRE, OWERRI	0	250,894,842.00
052102702100	FEDERAL MEDICAL CENTRE, MAKURDI	0	245,303,812.00
052102702200	FEDERAL MEDICAL CENTRE, KATSINA	0	104,707,902.00
052102702300	FEDERAL MEDICAL CENTRE, GOMBE	0	135,947,072.00
052102702400	FEDERAL MEDICAL CENTRE, NGURU YOBE	0	85,084,525.00
052102702500	FEDERAL MEDICAL CENTRE, ASABA	0	132,672,993.00
052102702600	FEDERAL MEDICAL CENTRE, BIDA	0	121,988,925.00
052102702700	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	0	89,495,791.00
052102702800	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	192,950,134.08	96,475,067.00
052102702900	FEDERAL TEACHING HOSPITAL, ABAKALIKI	0	348,758,442.00
052102703000	FEDERAL MEDICAL CENTRE, IDO-EKITI	0	192,382,266.00
052102703100	FEDERAL MEDICAL CENTRE, KOGI	0	92,640,231.00
052102703200	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	0	97,029,914.00
052102703300	FEDERAL MEDICAL CENTRE, KEBBI STATE	0	104,428,533.00
052102703400	FEDERAL MEDICAL CENTRE, TARABA STATE	0	113,536,689.00
052102703500	FEDERAL MEDICAL CENTRE, JIGAWA STATE	0	70,844,348.00
052102703600	FEDERAL MEDICAL CENTRE, NASARAWA STATE	0	277,038,600.00
052102703700	FEDERAL MEDICAL CENTRE, BAYELSA STATE	0	125,279,991.00

052102703800	FEDERAL MEDICAL CENTRE, EBUTE METTA	0	115,890,839.00
052102703900	NATIONAL EYE CENTRE KADUNA	0	62,222,345.00
052102704000	NATIONAL EAR CARE CENTRE KADUNA	0	38,609,157.00
052102704100	INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	0	5,145,504.00
052102704200	FEDERAL SCHOOL OF MEDICAL LABORATORYB JOS	0	19,742,993.00
052103100100	NATIONAL INST. OF PHARM. RESEARCH AND DEVELOPMENT, ABUJA	0	32,743,152.00
052103200100	NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA	0	41,400,736.00
052103300100	INSTITUTE OF PUBLIC ANALYSTS OF NIGERIA	0	7,007,532.00
052103400100	MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA, YABA	0	21,070,555.00
052103500100	FEDERAL SCHOOL OF OCCUPATIONAL THERAPY, YABA	0	11,055,409.00
052103700100	INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	0	5,783,909.00
052103900100	DENTAL THERAPISTS REGISTRATION BOARD	0	5,292,932.00
052104800100	NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	0	22,040,825.00
052104800200	NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI	0	23,194,118.00
052104800300	NATIONAL OBSTETRIC FISTULA CENTRE KATSINA	0	32,333,445.00
052104900100	NATIONAL HOSPITAL FEDERAL MINISTRY OF ENVIRONMENT	0	308,025,540.00
053500100100	HEADQUARTERS NATIONAL PARK	0	146,976,485.00
053500200100	HEADQUARTERS	0	13,642,397.00
053500300100	KAINJI NATIONAL PARK	0	30,095,301.00
053500400100	OYO NATIONAL PARK	0	21,136,752.00
053500500100	CHAD BASIN NATIONAL PARK	0	17,836,003.00
053500600100	GASHAKA GUMTI NATIONAL PARK	0	21,885,746.00
053500700100	CROSS RIVER NATIONAL PARK	0	30,516,775.00
053500800100	KAMUKU NATIONAL PARK	0	13,343,265.00
053500900100	OKUMU NATIONAL PARK	0	11,506,334.00

053501000100	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	0	27,493,108.00	
053501100100	FEDERAL COLLEGE OF FORESTRY IBADAN	0	54,932,220.00	
053501200100	FEDERAL COLLEGE OF FORESTRY JOS	0	35,786,953.00	
053501300100	FORESTRY RESEARCH INSTITUTE OF IBADAN	0	105,752,575.00	
053501400100	FORESTRY MECHANISATION COLLEGE AFAKA	0	32,547,936.00	
053501500100	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	0	90,267,195.00	
053501600100	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	0	179,284,799.00	
053501700100	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	0	16,119,510.00	
053900100100	PRESIDENCY - NATIONAL HQTRS	0	84,348,040.00	
053900200100	SPORTS COMMISSION - NIGERIA FOOTBALL ASSOCIATION	0	7,085,829.00	
053900300100	NIGERIA INSTITUTE FOR SPORTS (NIS)	0	21,643,352.00	
054300100100	NATIONAL POPULATION COMMISSION	0	329,138,972.00	
	<b>SOCIAL SECTOR TOTAL</b>	<b>498,653,250.08</b>	<b>36,961,047,887.00</b>	<b>36,4</b>
	<b>FGN EMPLOYER CONTRIBUTION</b>	<b>77,978,355,223.23</b>		<b>77,9</b>
	<b>TOTAL</b>	<b>78,776,312,731.02</b>	<b>81,856,551,688.00</b>	<b>3,0</b>

**Note 21**  
**Schedule Of Overhead Charges For 2015**

Code	Description	ACTUAL YEAR 2015	BUDGET YEAR 2015	VARIANCE FOR 2015
<b>01</b>	<b>ADMINISTRATION</b>			
011100100100	STATE HOUSE - HQTRS	1,954,848,823.00	1,795,717,547.00	-159,131,276.00
011100100200	STATE HOUSE OPERATIONS - PRESIDENT	1,119,742,604.00	1,267,543,636.00	147,801,032.00
011100100300	STATE HOUSE OPERATIONS - VICE PRESIDENT	215,684,439.00	227,014,683.00	11,330,244.00
011100500100	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - MDGS (OSSAP-MDGS)	99,963,839.91	124,377,496.00	24,413,656.09

011100600100	NIPSS, KURU	233,936,001.84	582,064,227.00	348,128,225.16
011100700100	BUREAU OF PUBLIC ENTERPRISES (BPE)	149,581,897.44	164,701,092.00	15,119,194.56
011100800100	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	48,619,284.85	198,612,383.00	149,993,098.15
011100900100	ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	1,366,255,860.75	1,595,342,627.00	229,086,766.25
011101000100	BUREAU OF PUBLIC PROCUREMENT (BPP)	572,229,942.42	617,063,224.00	44,833,281.58
011101100100	NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	229,875,649.27	315,855,539.00	85,979,889.73
011104800100	NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	100,961,717.16	129,582,117.00	28,620,399.84
011105100100	OFFICE OF THE CHIEF ECONOMIC ADVISER TO THE PRESIDENT	7,389,422.04	52,803,360.00	45,413,937.96
011200100100	NASS MANAGEMENT	4,315,727,045.68	4,142,979,796.00	-172,747,249.68
011200200100	SENATE	27,031,889,591.00	26,281,889,591.00	-750,000,000.00
011200300100	HOUSE OF REPRESENTATIVES	41,569,891,374.00	41,569,891,374.00	0.00
011200400100	NATIONAL ASSEMBLY COMMISSION	1,278,907,930.99	1,140,473,030.00	-138,434,900.99
011200500100	LEGISLATIVE AIDES	3,664,630,370.00	3,664,630,370.00	0.00
011200600100	SENATE COMMITTEE ON PUBLIC ACCOUNTS	119,835,423.43	120,000,000.00	164,576.57
011200700100	HOUSE COMMITTEE ON PUBLIC ACCOUNTS	143,922,250.00	144,000,000.00	77,750.00
011200800100	GENERAL SERVICE OFFICE	3,846,750,760.88	9,045,366,447.00	5,198,615,686.12
011200900100	NATIONAL INSTITUTE FOR LEGISLATIVE STUDIES (NILS)	1,443,767,657.59	977,239,693.00	-466,527,964.59
011600100100	FEDERAL MINISTRY OF DEFENCE - MAIN MOD	2,081,629,566.81	2,000,777,024.00	-80,852,542.81
011600200100	DEFENCE HEADQUARTERS	415,731,673.19	415,731,675.00	1.81
011600300100	NIGERIAN ARMY	13,278,232,188.58	22,901,370,799.00	9,623,138,610.42
011600400100	NIGERIAN NAVY	6,380,691,320.03	6,540,714,955.00	160,023,634.97
011600500100	NIGERIAN AIRFORCE	6,027,553,395.98	7,060,931,382.00	1,033,377,986.02
011600600100	NIGERIAN DEFENCE ACADEMY (NDA)	511,511,013.33	594,098,012.00	82,586,998.67
011600700100	NIGERIAN DEFENCE COLLEGE	2,371,796,509.00	2,371,802,844.00	6,335.00
011600800100	COMMAND AND STAFF COLLEGE, JAJI	2,516,796,079.33	2,545,086,623.00	28,290,543.67
011600900100	NIGERIAN ARMED FORCES RESETTLEMENT CENTRE, LAGOS	70,550,465.17	91,237,471.00	20,687,005.83

	DEFENCE INDUSTRIES			
	CORPORATION OF NIGERIA			
011601000100	(DICON)	25,508,340.00	61,220,014.00	35,711,674.00
	DEFENCE INTELLIGENCE			
011601100100	SCHOOL	294,514,271.58	321,138,223.00	26,623,951.42
	DEFENCE INTELLIGENCE			
011601200100	AGENCY	1,351,104,581.83	1,812,640,366.00	461,535,784.17
011601501700	DEFENCE MISSIONS	2,512,320,733.46	2,673,046,052.00	160,725,318.54
011602100100	MILITARY PENSION BOARD	62,598,805.11	109,016,833.00	46,418,027.89
	FEDERAL MINISTRY OF			
	FOREIGN &			
	INTERGOVERNMENTAL			
011900100100	AFFAIRS - HQTRS	2,022,072,359.40	2,461,465,160.70	439,392,801.30
011900200100	TECHNICAL AIDS CORPS	86,018,340.11	96,047,511.00	10,029,170.89
	FOREIGN SERVICE			
011900300100	ACADEMY (FSA)	52,152,594.92	63,191,327.00	11,038,732.08
	INSTITUTE FOR PEACE AND			
011900600100	CONFLICT RESOLUTION	18,885,696.60	44,328,833.00	25,443,136.40
	DIRECTORATE OF			
	TECHNICAL COOP. IN			
011900700100	AFRICA	104,742,389.71	107,712,206.94	2,969,817.23
	NIGERIAN INSTITUTE OF			
	INTERNATIONAL AFFAIRS,			
011900800100	LAGOS	72,374,156.00	171,399,230.00	99,025,074.00
	FOREIGN MISSION:			
011900900100	ABIDJAN	99,163,800.00	99,163,800.00	0.00
011900900200	FOREIGN MISSION: ACCRA	147,808,464.00	147,808,464.00	0.00
	FOREIGN MISSION: ADDIS			
011900900300	ABABA	126,508,542.00	126,508,542.00	0.00
	FOREIGN MISSION:			
011900900400	ALGIERS	135,513,944.00	135,513,944.00	0.00
	FOREIGN MISSION:			
011900900500	ANKARA	104,114,256.00	104,114,256.00	0.00
011900900600	FOREIGN MISSION: ATHENS	132,262,658.00	132,262,658.00	0.00
	FOREIGN MISSION:			
011900900700	ATLANTA	167,446,308.00	167,446,308.00	0.00
	FOREIGN MISSION:			
011900900900	BAMAKO	72,966,831.00	72,966,831.00	0.00
	FOREIGN MISSION:			
011900901000	BANGKOK	120,789,516.00	120,789,516.00	0.00
011900901100	FOREIGN MISSION: BANGUI	78,166,027.00	78,166,027.00	0.00
011900901200	FOREIGN MISSION: BANJUL	136,891,424.00	136,891,424.00	0.00
011900901300	FOREIGN MISSION: BATA	88,630,218.00	88,630,218.00	0.00
011900901400	FOREIGN MISSION: BEIJING	169,758,040.00	169,758,040.00	0.00
011900901500	FOREIGN MISSION: BEIRUT	76,737,192.00	76,737,192.00	0.00
011900901600	FOREIGN MISSION: BERLIN	265,581,453.00	265,581,453.00	0.00
011900901700	FOREIGN MISSION: BERNE	163,395,935.00	163,395,935.00	0.00
011900901800	FOREIGN MISSION: BISSAU	100,614,333.00	100,614,333.00	0.00
	FOREIGN MISSION:			
011900901900	BRASILIA	157,287,810.00	157,287,810.00	0.00

011900902000	FOREIGN MISSION: BRAZAVILLE	136,623,516.00	136,623,516.00	0.00
011900902100	FOREIGN MISSION: BRUSSELS	190,654,351.00	190,654,351.00	0.00
011900902200	FOREIGN MISSION: BUCHAREST	131,236,421.00	131,236,421.00	0.00
011900902300	FOREIGN MISSION: BUDAPEST	157,768,510.00	157,768,510.00	0.00
011900902400	FOREIGN MISSION: BUEA FOREIGN MISSION:	135,635,957.00	135,635,957.00	0.00
011900902500	FOREIGN MISSION: BUENOS AIRES	85,576,791.00	85,576,791.00	0.00
011900902600	FOREIGN MISSION: BUJUMBURA	67,115,806.00	67,115,806.00	0.00
011900902700	FOREIGN MISSION: CAIRO FOREIGN MISSION:	141,141,047.00	141,141,047.00	0.00
011900902800	FOREIGN MISSION: CANBERRA	128,482,011.00	128,482,011.00	0.00
011900902900	FOREIGN MISSION: CARACAS	35,731,259.00	35,731,259.00	0.00
011900903000	FOREIGN MISSION: CONAKRY	68,232,809.00	68,232,809.00	0.00
011900903100	FOREIGN MISSION: COTONOU	76,062,286.00	76,062,286.00	0.00
011900903200	FOREIGN MISSION: DAKAR FOREIGN MISSION:	75,324,662.00	75,324,662.00	0.00
011900903300	FOREIGN MISSION: DAMASCUS	96,352,221.00	96,352,221.00	0.00
011900903400	FOREIGN MISSION: DAR-ES- SALAAM	76,590,481.00	76,590,481.00	0.00
011900903500	FOREIGN MISSION: DOUALA	75,205,801.00	75,205,801.00	0.00
011900903600	FOREIGN MISSION: DUBAI TRADE MISSIONS	21,859,677.00	21,859,677.00	0.00
011900903700	FOREIGN MISSION: DUBLIN FOREIGN MISSION:	89,125,096.00	89,125,096.00	0.00
011900903800	FOREIGN MISSION: FREETOWN	68,635,958.00	68,635,958.00	0.00
011900903900	FOREIGN MISSION: GABORONE	60,886,142.00	60,886,142.00	0.00
011900904000	FOREIGN MISSION: GENEVA	185,559,835.00	185,559,835.00	0.00
011900904200	FOREIGN MISSION: HANOI	84,264,575.00	84,264,575.00	0.00
011900904300	FOREIGN MISSION: HARARE FOREIGN MISSION:	67,614,310.00	67,614,310.00	0.00
011900904400	FOREIGN MISSION: HAVANA	109,531,772.00	109,531,772.00	0.00
011900904500	FOREIGN MISSION: HONGKONG	112,197,268.00	112,197,268.00	0.00
011900904600	FOREIGN MISSION: ISLAMABAD	76,873,433.00	76,873,433.00	0.00
011900904700	FOREIGN MISSION: JAKARTA	117,619,628.00	117,619,628.00	0.00
011900904800	FOREIGN MISSION: JEDDAH FOREIGN MISSION:	156,799,599.00	156,799,599.00	0.00
011900904900	FOREIGN MISSION: JOHANNESBURG	171,860,566.00	171,860,566.00	0.00

011900905000	FOREIGN MISSION: KAMPALA	58,293,251.00	58,293,251.00	0.00
011900905100	FOREIGN MISSION: KHARTOUM	71,146,723.00	71,146,723.00	0.00
011900905200	FOREIGN MISSION: KIEV FOREIGN MISSION: KIGALI	116,323,614.00	116,323,614.00	0.00
011900905300	RWANDA FOREIGN MISSION:	63,907,519.00	63,907,519.00	0.00
011900905400	KINGSTON FOREIGN MISSION:	70,747,247.00	70,747,247.00	0.00
011900905500	KINSHASA FOREIGN MISSION: KUALA	58,379,377.00	58,379,377.00	0.00
011900905600	LUMPUR FOREIGN MISSION:	97,526,919.00	97,526,919.00	0.00
011900905700	KUWAIT FOREIGN MISSION:	102,975,129.00	102,975,129.00	0.00
011900905800	LIBREVILLE	76,848,706.00	76,848,706.00	0.00
011900905900	FOREIGN MISSION: LISBON	81,290,232.00	81,290,332.00	100.00
011900906000	FOREIGN MISSION: LOME FOREIGN MISSION:	67,347,138.00	67,347,138.00	0.00
011900906100	LONDON FOREIGN MISSION:	477,097,618.00	477,097,618.00	0.00
011900906200	LUANDA	132,973,803.00	132,973,803.00	0.00
011900906300	FOREIGN MISSION: LUSAKA FOREIGN MISSION:	56,679,592.00	56,679,592.00	0.00
011900906400	MADRID FOREIGN MISSION:	159,221,819.00	159,221,819.00	0.00
011900906500	MALABO FOREIGN MISSION:	87,642,422.00	87,642,442.00	20.00
011900906600	MANILLA FOREIGN MISSION:	86,742,052.00	86,742,052.00	0.00
011900906700	MAPUTO FOREIGN MISSION: MEXICO	73,340,031.00	73,340,031.00	0.00
011900906800	CITY FOREIGN MISSION:	99,051,451.00	99,051,451.00	0.00
011900906900	MNROVIA FOREIGN MISSION:	74,376,946.00	74,376,946.00	0.00
011900907000	MOSCOW FOREIGN MISSION:	207,705,994.00	207,705,994.00	0.00
011900907100	NAIROBI FOREIGN MISSION:	96,238,380.00	96,238,380.00	0.00
011900907200	N'DJAMENA FOREIGN MISSION: NEPAD	84,604,461.00	84,604,461.00	0.00
011900907300	MISSION - PRETORIA FOREIGN MISSION: NEW	15,554,386.00	15,554,386.00	0.00
011900907400	DELHI FOREIGN MISSION: NEW	140,504,542.00	140,504,542.00	0.00
011900907500	YORK (CG) FOREIGN MISSION: NEW	220,871,694.00	220,871,694.00	0.00
011900907600	YORK (PM)	469,928,213.00	469,928,213.00	0.00
011900907700	FOREIGN MISSION: NIAMEY	78,680,917.00	78,680,917.00	0.00



011900907800	FOREIGN MISSION: NNJC - NIAMEY	39,921,211.00	39,921,211.00	0.00
011900908000	FOREIGN MISSION: OTTAWA	142,369,703.00	142,369,703.00	0.00
011900908100	FOREIGN MISSION: OUAGADOUGOU	59,490,655.00	59,490,655.00	0.00
011900908200	FOREIGN MISSION: PARIS FOREIGN MISSION: PORT	270,475,108.00	270,475,108.00	0.00
011900908300	OF SPAIN FOREIGN MISSION:	77,676,226.00	77,676,226.00	0.00
011900908400	PRETORIA FOREIGN MISSION: PYONG	122,201,870.00	122,201,870.00	0.00
011900908500	YANG	85,993,821.00	85,993,821.00	0.00
011900908600	FOREIGN MISSION: RABAT	67,752,058.00	67,752,058.00	0.00
011900908700	FOREIGN MISSION: RIYADH	142,993,210.00	142,993,210.00	0.00
011900908800	FOREIGN MISSION: ROME	136,032,278.00	136,032,278.00	0.00
011900908900	FOREIGN MISSION: SAN- FRANCISCO (CONSULATE)	32,342,121.00	32,342,121.00	0.00
011900909100	FOREIGN MISSION: SAO TOME	68,303,002.00	68,303,002.00	0.00
011900909200	FOREIGN MISSION: SEOUL	120,965,749.00	120,965,749.00	0.00
011900909300	FOREIGN MISSION: SHANGHAI	84,659,534.00	84,659,534.00	0.00
011900909400	FOREIGN MISSION: SINGAPORE	79,964,415.00	79,964,415.00	0.00
011900909500	FOREIGN MISSION: STOCKHOLM	76,484,616.00	76,484,616.00	0.00
011900909600	FOREIGN MISSION: TEHRAN	84,221,821.00	84,221,821.00	0.00
011900909700	FOREIGN MISSION: TEL AVIV	150,246,213.00	150,246,213.00	0.00
011900909800	FOREIGN MISSION: TEL AVIV CHRISTIAN PILGRIMS (MISSION)	5,669,712.25	4,406,089.00	-1,263,623.25
011900909900	FOREIGN MISSION: THE HAGUE	103,106,688.00	103,106,688.00	0.00
011900910000	FOREIGN MISSION: TOKYO	427,490,425.00	427,490,425.00	0.00
011900910100	FOREIGN MISSION: TRIPOLI	55,917,095.00	55,917,095.00	0.00
011900910200	FOREIGN MISSION: TUNIS	83,084,631.00	83,084,631.00	0.00
011900910300	FOREIGN MISSION: VIENNA	126,826,818.00	126,826,818.00	0.00
011900910400	FOREIGN MISSION: WARSAW	96,700,035.00	96,700,035.00	0.00
011900910500	FOREIGN MISSION: WASHINGTON	197,475,487.00	197,475,487.00	0.00
011900910600	FOREIGN MISSION: WINDHOEK	52,379,597.00	52,379,597.00	0.00
011900910700	FOREIGN MISSION: YAOUNDE	65,211,686.00	65,211,686.00	0.00
011900910800	PERMANENT MISSION, ASACOF , CARACAS	39,212,410.00	39,212,410.00	0.00

011900910900	FOREIGN MISSION, JUBA, SOUTH SUDAN	61,721,621.00	61,721,622.00	1.00
011900911000	FOREIGN MISSIONS, ABU DHAB	21,291,910.00	119,637,451.00	98,345,541.00
011900911100	FOREIGN MISSION LILONGWE, MALAWI	22,164,281.00	22,164,281.00	0.00
011900911200	FOREIGN MISSION BELGRADE, SERBIA	49,486,976.00	49,486,976.00	0.00
011900911400	FOREIGN MISSION ISTANBUL	56,527,612.00	76,873,433.00	20,345,821.00
011900911500	FOREIGN MISSION PRAQUE, CZECH REPUBLIC	36,129,003.00	36,129,003.00	0.00
011900911600	FOREIGN MISSION VATICAN	55,206,662.00	55,206,662.00	0.00
011900911700	CONSULATE GENERAL, SAU PAULO, BRAZIL	41,021,533.00	41,021,533.00	0.00
011900911800	CONSULATE GENERAL FRANKFURT, GERMANY	33,514,433.00	33,514,433.00	0.00
011900911900	FOREIGN MISSION COLOMBO, SRI-LANKA	37,770,295.00	37,770,295.00	0.00
011900912000	FOREIGN MISSION DOHA, QATAR	33,514,433.00	35,743,389.00	2,228,956.00
011900912100	PERMANENT MISSION D-8 SECRETARIAT, ISTABUL, TURKEY	37,770,295.00	56,527,612.00	18,757,317.00
011900912200	PERMANENT REPRESENTATION, ECOWAS, ABUJA	20,559,475.00	20,559,475.00	0.00
011900912300	FOREIGN MISSION AMMAN, JORDAN	20,559,475.00	108,835,305.00	88,275,830.00
011900912400	FOREIGN MISSION GUANGZHOU, CHINA	55,753,559.00	55,753,559.00	0.00
011900912500	CONSULAR MISSION MAROUA, CAMEROON	21,291,910.00	21,291,910.00	0.00
012300100100	FEDERAL MINISTRY OF INFORMATION - HQTRS	388,616,834.46	522,456,130.70	133,839,296.24
012300300100	NIGERIAN TELEVISION AUTHORITY	4,245,004,213.74	4,392,180,174.04	147,175,960.30
012300400100	FEDERAL RADIO CORPORATION OF NIGERIA	501,884,775.17	535,042,412.93	33,157,637.76
012300500100	NEWS AGENCY OF NIGERIA	301,830,889.11	315,026,741.07	13,195,851.96
012300600100	VOICE OF NIGERIA	596,271,723.71	644,486,266.00	48,214,542.29
012300700100	NIGERIAN FILM CORPORATION	72,280,399.80	80,804,916.00	8,524,516.20
012300800100	NATIONAL BROADCASTING COMMISION	80,773,030.00	80,773,032.00	2.00
012300900100	NIGERIA PRESS COUNCIL	82,962,065.19	96,529,792.00	13,567,726.81
012301000100	NATIONAL FILM AND VEDIO CENSOR BOARD	151,500,345.15	162,813,951.00	11,313,605.85
012301100100	ADVERTISING PRACTIONERS OF NIGERIA	6,886,069.56	9,289,031.00	2,402,961.44

012400100100	FEDERAL MINISTRY OF INTERIOR - HQTRS	268,781,893.29	288,392,824.00	19,610,930.71
012400200100	NIGERIAN PRISON SERVICE NIGERIA IMMIGRATION SERVICE	5,276,255,528.33	6,449,562,615.00	1,173,307,086.67
012400300100	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	6,537,262,734.30	6,846,044,662.21	308,781,927.91
012400400100	CIVIL DEFENCE, IMMIGRATION AND PRISON SERVICE BOARD (CIPB) <b>NO ALLOCATION</b>	1,410,816,628.79	1,410,822,486.00	5,857.21
012400500100		0	22,630,647.00	22,630,647.00
012400700100	FEDERAL FIRE SERVICE OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	234,342,655.56	234,701,548.00	358,892.44
012500100100	FEDERAL GOVT STAFF HOUSING LOANS BOARD ADMINISTRATIVE STAFF	327,733,750.36	754,785,134.00	427,051,383.64
012500200100	COLLEGE OF NIGERIA WEST AFRICAN MGT. DEVT. INSTITUTES NETWORK	50,745,796.59	55,679,709.00	4,933,912.41
012500300100	FEDERAL TRAINING CENTRE, ENUGU	98,436,625.50	120,337,119.00	21,900,493.50
012500400100	FEDERAL TRAINING CENTRE, ILORIN	27,875,447.31	34,768,300.00	6,892,852.69
012500500200	FEDERAL TRAINING CENTRE, KADUNA	31,990,156.94	38,542,951.00	6,552,794.06
012500500300	FEDERAL TRAINING CENTRE, LAGOS	31,990,157.44	38,542,951.00	6,552,793.56
012500500400	FEDERAL TRAINING CENTRE, MAIDUGURI	31,990,157.44	38,542,951.00	6,552,793.56
012500500500	FEDERAL TRAINING CENTRE, CALABAR	31,990,157.44	38,542,789.00	6,552,631.56
012500500600	PUBLIC SERVICE INSTITUTE OF NIGERIA.	121,727,508.08	130,582,790.00	8,855,281.92
012500500700	BUREAU OF PUBLIC SERVICE REFORMS AUDITOR GENERAL FOR THE FEDERATION	169,696,191.55	255,796,241.00	86,100,049.45
014000100100	PUBLIC COMPLAINTS COMMISSION	733,491,856.66	794,459,604.29	60,967,747.63
014500100100	FEDERAL CIVIL SERVICE COMMISSION	399,567,445.28	426,223,137.00	26,655,691.72
014700100100	INDEPENDENT NATIONAL ELECTORAL COMMISSION	140,469,761.59	462,229,736.00	321,759,974.41
014800100100	FEDERAL CHARACTER COMMISSION	3,242,051,134.79	3,507,537,576.69	265,486,441.90
014900100100	FEDERAL MINISTRY OF POLICE AFFAIRS	211,981,425.79	224,580,307.69	12,598,881.90
015500100100	NIGERIA POLICE ACADEMY WUDIL, KANO	143,814,291.30	267,576,399.00	123,762,107.70
015500200100		40,609,302.93	48,952,154.00	8,342,851.07

015500300100	POLICE PENSION BOARD	17,483,206.71	21,287,855.00	3,804,648.29
015600100100	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	95,027,815.02	241,267,531.00	146,239,715.98
015600300100	<b>NIGERIA COMMUNICATION SATELLITE (NO ALLOCATION)</b>	0	78,123,570.00	78,123,570.00
015700100100	NATIONAL SECURITY ADVISER	1,713,397,383.00	2,125,184,860.00	411,787,477.00
015700200100	DIRECTORATE OF STATE SECURITY SERVICE	2,687,883,371.00	2,978,633,014.00	290,749,643.00
015700300100	NATIONAL INTELLIGENT AGENCY	1,607,635,170.00	1,789,788,819.00	182,153,649.00
015700400100	PRESIDENTIAL AIR FLEETS (STATE HOUSE)	3,271,167,844.00	3,630,172,621.00	359,004,777.00
015800100100	CODE OF CONDUCT TRIBUNAL	140,295,410.09	152,187,741.00	11,892,330.91
015900100100	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	187,584,121.35	206,632,500.00	19,048,378.65
016000100100	POLICE SERVICE COMMISSION HQTRS	152,194,373.99	242,512,083.00	90,317,709.01
016100100100	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	17,521,575.00	2,125,664,289.00	2,108,142,714.00
016100200100	NATIONAL POVERTY ERADICATION PROGRAM (NAPEP)	118,327,268.40	193,300,100.00	74,972,831.60
016100300100	NATIONAL COMMISSION FOR REFUGEES	51,088,665.00	57,641,520.00	6,552,855.00
016100400100	LAGOS LIAISON OFFICE NATIONAL IDENTITY MANAGEMENT	25,684,992.36	30,541,951.00	4,856,958.64
016100500100	COMMISSION	380,281,971.72	465,116,952.00	84,834,980.28
016100600100	NATIONAL MERIT AWARD FEDERAL ROAD SAFETY COMMISSION	52,032,602.64	62,665,389.00	10,632,786.36
016100700100	PRESIDENTIAL ADVISORY COMMITTEE	5,885,181,598.24	5,926,172,592.06	40,990,993.82
016100800100	NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT NATIONAL ACTION COMMITTEE ON AIDS	6,500,963.32	10,038,758.00	3,537,794.68
016100900100	(NACA)	237,833,064.10	241,575,253.00	3,742,188.90
016101200100	NATIONAL PENSION COMMISSION	114,387,309.07	114,389,957.00	2,647.93
016101300100	NATIONAL HAJJ COMMISSION OF NIGERIA	63,615,061.44	79,402,373.00	15,787,311.56
016101400100	NIGERIA CHRISTIAN PILGRIM COMMISSION	139,183,194.75	147,779,152.00	8,595,957.25
016101500100	NATIONAL LOTTERY TRUST	149,950,175.25	152,417,223.00	2,467,047.75
016101600100		29,210,136.97	32,488,126.00	3,277,989.03

	FUND			
	NATIONAL LOTTERY			
	REGULATORY COMMISSION			
016101700100	(NLRC)	332,983,548.46	333,872,712.10	889,163.64
016101800100	SERVICOM	25,492,009.22	26,802,611.00	1,310,601.78
	PRESIDENTIAL TECHNICAL			
	COMMITTEE ON LAND			
016101900100	REFORMS	68,541,561.44	77,410,552.00	8,868,990.56
	NATIONAL BOUNDARY			
016102100100	COMMISSION (NBC) HQTRS	110,266,688.67	108,652,578.00	-1,614,110.67
	BORDER COMMUNITIES			
	DEVELOPMENT AGENCY			
016102200100	(BCDA) HQTRS	114,238,350.42	129,207,574.00	14,969,223.58
	FEDERAL MINISTRY OF			
016200100100	SPECIAL DUTIES SGF	30,988,276.58	68,634,736.50	37,646,459.92
	POLICE FORMATIONS AND			
016300100100	COMMAND	5,603,885,459.72	5,895,797,734.00	291,912,274.28
	FEDERAL MINISTRY OF			
	SPECIAL DUTIES & INTER -			
	GOVERNMENTAL AFFAIRS			
016400100100	HQTRS	166,842,928.00	195,338,740.00	28,495,812.00
	<b>ADMINISTRATION TOTAL</b>	<b>191,893,164,112.60</b>	<b>216,643,469,566.92</b>	<b>24,750,305,454.32</b>
<b>02</b>	<b>ECONOMIC</b>			
	FEDERAL MINISTRY OF			
021500100100	AGRICULTURE	127,350,932.53	218,425,852.20	91,074,919.67
	FEDERAL COLLEGE OF			
	PRODUCE INSPECTION AND			
	STORED PRODUCTS			
021500200100	TECHNOLOGY, KANO	14,092,268.80	16,972,002.00	2,879,733.20
	AGRICULTURAL RESEARCH			
	AND MANAGEMENT			
021500300100	INSTITUTE (ARMTI) - ILORIN	49,436,274.00	55,002,806.00	5,566,532.00
	NATIONAL CENTRE FOR			
	AGRICULTURAL			
021500400100	MECHANISATION- ILORIN	36,846,752.70	43,228,002.00	6,381,249.30
	NATIONAL CEREALS			
	RESEARCH INSTITUTE-			
021500500100	BADEGGI	53,369,135.00	59,279,962.00	5,910,827.00
	NATIONAL VETERINARY			
021500600100	RESEARCH INSTITUTE- VOM	271,407,534.64	271,407,534.64	0.00
	NATIONAL ROOT CROPS			
	RESEARCH INSTITUTE-			
021500700100	UMUDIKE	74,126,627.00	82,169,828.00	8,043,201.00
	NATIONAL INSTITUTE FOR			
	OIL PALM RESEARCH			
021500800100	(NIFOR) - BENIN	57,236,057.10	69,181,863.00	11,945,805.90
	INSTITUTE OF			
	AGRICULTURAL RESEARCH-			
021500900100	ZARIA	3,634,370.15	36,020,204.00	32,385,833.85
	NATIONAL ANIMAL			
021501000100	PRODUCT RESEARCH	31,005,890.40	37,520,465.00	6,514,574.60

	INSTITUTE- ZARIA			
	NATIONAL HORTICULTURAL			
	RESEARCH INSTITUTE-			
021501100100	IBADAN	28,843,213.00	34,737,282.00	5,894,069.00
	COCOA RESEARCH			
021501400100	INSTITUTE- IBADAN	19,560,826.77	36,892,808.00	17,331,981.23
	INSTITUTE OF			
	AGRICULTURAL RESEARCH			
021501500100	AND TRAINING- IBADAN	22,122,437.00	24,931,343.00	2,808,906.00
	RUBBER RESEARCH			
021501600100	INSTITUTE- BENIN	48,912,808.53	59,070,536.00	10,157,727.47
	NATIONAL INSTITUTE OF			
	FRESHWATER FISH- NEW			
021501700100	BUSSA	41,597,398.07	50,112,846.00	8,515,447.93
	NATIONAL AGRIC.			
	EXTENSION RESEARCH			
021501800100	LIAISON SERVICES- ZARIA	39,706,657.00	44,640,259.00	4,933,602.00
	VETERINARY COUNCIL OF			
021501900100	NIGERIA	92,702,465.72	95,291,357.71	2,588,891.99
	FEDERAL COLLEGE OF			
	ANIMAL HEALTH AND			
	PRODUCTION			
021502000100	TECHNOLOGY - IBADAN	39,504,487.93	48,487,396.00	8,982,908.07
	FEDERAL COLLEGE OF			
021502100100	AGRICULTURE - AKURE	30,453,256.00	33,757,624.00	3,304,368.00
	FEDERAL COLLEGE OF			
	AGRICULTURE, MOORE			
021502200100	PLANTATION- IBADAN	42,113,298.00	46,590,203.00	4,476,905.00
	FEDERAL COLLEGE OF			
021502300100	AGRICULTURE - ISHIAGU	22,528,418.00	24,902,299.00	2,373,881.00
	FEDERAL COLLEGE OF			
	FRESH WATER FISHERIES			
021502400100	TECHNOLOGY - NEW BUSSA	18,083,691.06	23,272,122.00	5,188,430.94
	FEDERAL COLLEGE OF			
	ANIMAL HEALTH AND			
	PRODUCTION			
021502500100	TECHNOLOGY - VOM	37,880,300.95	42,501,244.20	4,620,943.25
	COLLEGE OF VETERINARY			
	AND MEDICAL			
	LABORATORY			
021502600100	TECHNOLOGY - VOM	55,428,205.44	58,097,035.75	2,668,830.31
	FEDERAL COLLEGE OF			
	FRESH WATER FISHERIES -			
021502700100	BAGA	28,625,259.37	34,602,167.00	5,976,907.63
	FEDERAL COLLEGE OF			
	FISHERIES AND MARINE			
021502800100	TECHNOLOGY - LAGOS	25,579,089.77	30,806,140.00	5,227,050.23
	FEDERAL CO-OPERATIVE			
021502900100	COLLEGE- IBADAN	10,630,780.17	12,803,165.00	2,172,384.83
	FEDERAL CO-OPERATIVE			
021503000100	COLLEGE- KADUNA	10,699,965.00	11,956,204.00	1,256,239.00

021503100100	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	10,625,226.60	12,803,166.00	2,177,939.40
021503200100	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	27,246,179.83	32,799,181.00	5,553,001.17
021503300100	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	16,854,094.00	18,801,504.00	1,947,410.00
021503400100	FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	14,042,776.00	35,227,310.00	21,184,534.00
021503500100	NATIONAL AGRICULTURAL INSURANCE CORPORATION (NAIC)	1,734,952.00	8,816,625.00	7,081,673.00
021503600100	NIGERIAN INSTITUTE OF ANIMAL SCIENCE NIGERIA STORED PRODUCTS RESEARCH, ILORIN	44,464,224.77	53,998,086.00	9,533,861.23
021505000100	NATIONAL AGRICULTURE SEEDS COUNCIL	27,878,515.07	28,170,802.00	292,286.93
021505100100	NIGERIA AGRICULTURAL QUARANTINE SERVICE	39,803,575.39	42,637,332.00	2,833,756.61
021505300100	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	56,710,144.06	59,588,675.00	2,878,530.94
021505400100	OFFICE OF THE PERMANENT REPRESENTATIVE TO FAO	61,874,965.73	75,208,759.00	13,333,793.27
021505500100	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	35,137,823.00	35,137,823.00	0.00
021505600100	NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	26,578,740.00	28,673,465.00	2,094,725.00
021505800100	FEDERAL MINISTRY OF FINANCE - HQTRS	54,877,602.23	62,572,555.00	7,694,952.77
022000100100	DEBT MANAGEMENT OFFICE	1,565,021,041.82	2,312,473,491.40	747,452,449.58
022000200100	BUDGET OFFICE OF THE FEDERATION	132,321,268.61	132,436,630.00	115,361.39
022000300100	SERVICE WIDE VOTE INVESTMENT AND SECURITIES TRIBUNAL	590,143,628.17	663,462,708.60	73,319,080.43
022000300200	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	194,001,807,982.44	194,153,693,786.00	151,885,803.56
022000600100	NIGERIA CUSTOM SERVICES PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD)	133,504,136.87	148,138,725.00	14,634,588.13
022000700100	HQTRS	622,755,239.34	762,179,473.00	139,424,233.66
022001100100	FEDERAL MINISTRY OF	11,312,331,715.32	16,608,848,072.06	5,296,516,356.74
022001500100		891,792,424.31	1,158,874,246.00	267,081,821.69
022200100100		416,170,120.72	533,107,500.00	116,937,379.28

	TRADE AND INVESTMENT - HQTRS			
022200200100	STANDARD ORGANIZATION OF NIGERIA	118,545,527.17	149,909,530.00	31,364,002.83
022200300100	CENTRE FOR AUTOMOTIVE DESIGN AND DEVELOPMENT	2,706,019.25	3,260,986.00	554,966.75
022200400100	NATIONAL AUTOMOTIVE COUNCIL	2,682,037.83	3,257,915.00	575,877.17
022200500100	INDUSTRIAL TRAINING FUND	1,942,457.00	1,942,457.00	0.00
022200600100	NIGERIAN EXPORT PROMOTION COUNCIL	77,695,135.22	85,431,880.86	7,736,745.64
022200800100	NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	64,146,612.08	85,017,201.00	20,870,588.92
022200900100	CONSUMER PROTECTION COUNCIL	86,850,253.06	91,848,433.00	4,998,179.94
022201000100	LAGOS INTERNATIONAL TRADE FAIR COMPLEX MANAGEMENT BOARD	59,044,078.00	65,779,476.00	6,735,398.00
022201100100	FEDERAL PRODUCE INSPECTION	14,092,268.80	20,556,612.00	6,464,343.20
022201200100	EXTERNAL TRADE SECTOR, GENEVA (WTO)	29,298,931.00	44,856,316.00	15,557,385.00
022201300100	ONNE OIL AND GAS FREE ZONE AUTHORITY	124,097,341.47	156,788,662.00	32,691,320.53
022201400100	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	14,467,320.69	81,211,332.24	66,744,011.55
022201500100	ABUJA SECURITIES AND COMMODITY EXCHANGE COMMISSION	39,539,375.19	47,805,283.00	8,265,907.81
022201600100	NIGERIA TRADE OFFICE, TAIWAN	8,377,950.00	9,287,009.00	909,059.00
022201700100	NIGERIA TRADE OFFICE, CHINA	7,987,214.00	9,287,010.00	1,299,796.00
022202100100	COMMERCIAL DESK - CHINA	8,830,131.00	9,287,010.00	456,879.00
022202700100	SMEDAN - H/QTRS	207,675,159.89	206,380,127.00	-1,295,032.89
022203000100	NIGERIAN INVESTMENT PROMOTION COUNCIL HQTRS	79,308,386.25	96,659,664.00	17,351,277.75
022700100100	FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY - HQTRS	273,630,571.65	340,090,075.50	66,459,503.85
022700200100	INDUSTRIAL ARBITRATION PANEL	48,916,805.61	73,473,748.74	24,556,943.13
022700300100	MICHAEL IMODU INSTITUTE OF LABOUR STUDIES	54,302,290.38	66,661,540.00	12,359,249.62
022700400100	NATIONAL PRODUCTIVITY	123,677,517.28	143,256,848.00	19,579,330.72



	CENTRE			
022700500100	NATIONAL DIRECTORATE OF EMPLOYMENT	149,986,512.77	183,777,165.00	33,790,652.23
022700600100	GENEVA LABOUR DESK OFFICE	29,298,931.00	29,298,931.00	0.00
022800100100	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	239,775,929.00	268,250,342.00	28,474,413.00
022800200100	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES	125,184,719.69	125,332,387.00	147,667.31
022800300100	SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	57,330,296.88	76,522,460.00	19,192,163.12
022800400100	NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY	57,838,823.02	64,436,746.00	6,597,922.98
022800500100	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA	165,406,725.15	166,064,844.00	658,118.85
022800500200	CENTRE FOR ATMOSPHERIC RESEARCH, ANYIGBA	23,791,683.00	25,341,750.00	1,550,067.00
022800500300	ADVANCED SPACE TECHNOLOGY APPLICATION LABORATORY UYO AKWA IBOM STATE	21,033,327.92	25,341,750.00	4,308,422.08
022800600100	COOPERATIVE INFORMATION NETWORK NATIONAL	5,913,600.00	14,495,559.00	8,581,959.00
022800800100	BIOTECHNOLOGICAL DEVELOPMENT AGENCY - ABUJA	93,956,237.57	100,685,021.00	6,728,783.43
022800800200	BIORESOURCE DEVELOPMENT CENTRE ABUJA, FCT	18,085,558.10	19,228,150.00	1,142,591.90
022800800300	BIORESOURCE DEVELOPMENT CENTRE ISANLU, KOGI STATE	3,567,260.00	11,727,622.00	8,160,362.00
022800800400	BIORESOURCE DEVELOPMENT CENTRE JALINGO, TARABA STATE	18,816,604.00	23,447,196.00	4,630,592.00
022800800600	BIORESOURCE DEVELOPMENT CENTRE KATSINA, KATSINA STATE	18,868,473.66	23,447,196.00	4,578,722.34
022800800700	BIORESOURCE DEVELOPMENT CENTRE ODI, BAYELSA STATE	33,274,624.98	38,205,330.00	4,930,705.02
022800800800	BIORESOURCE DEVELOPMENT CENTRE	18,242,825.41	22,665,891.00	4,423,065.59

	OGBOMOSO, OSUN STATE			
	BIORESOURCE			
	DEVELOPMENT CENTRE			
022800800900	OWODE, OGUN STATE	18,924,028.32	23,447,196.00	4,523,167.68
	BOARD FOR TECHNOLOGY			
	BUSINESS INCUBATOR			
022800900100	CENTRE - ABUJA	57,972,348.58	73,282,827.00	15,310,478.42
	TECHNOLOGY BUSINESS			
	INCUBATOR CENTRE -			
022801000100	AGEGE	10,541,658.94	12,985,252.00	2,443,593.06
	TECHNOLOGY BUSINESS			
022801100100	INCUBATOR CENTRE - ABA	9,541,441.77	10,278,228.00	736,786.23
	TECHNOLOGY BUSINESS			
	INCUBATOR CENTRE -			
022801200100	KANO	8,483,875.53	10,586,827.00	2,102,951.47
	TECHNOLOGY BUSINESS			
	INCUBATOR CENTRE -			
022801300100	NNEWI	4,573,818.00	10,528,942.00	5,955,124.00
	TECHNOLOGY BUSINESS			
	INCUBATOR CENTRE -			
022801400100	CALABAR	6,364,501.27	7,906,078.00	1,541,576.73
	TECHNOLOGY BUSINESS			
	INCUBATOR CENTRE -			
022801500100	MINNA	6,320,780.04	7,852,735.00	1,531,954.96
	TECHNOLOGY BUSINESS			
	INCUBATOR CENTRE -			
022801600100	WARRI	7,436,265.22	9,279,197.00	1,842,931.78
	TECHNOLOGY BUSINESS			
	INCUBATOR CENTRE -			
022801700100	MAIDUGURI	3,151,012.25	7,302,510.00	4,151,497.75
	TECHNOLOGY BUSINESS			
	INCUBATOR CENTRE -			
022801800100	GUSAU	4,425,844.67	6,652,129.00	2,226,284.33
	TECHNOLOGY BUSINESS			
	INCUBATOR CENTRE -			
022801900100	SOKOTO	3,507,810.25	8,247,542.00	4,739,731.75
	TECHNOLOGY BUSINESS			
022802000100	INCUBATOR CENTRE - UYO	448,300.00	8,213,984.00	7,765,684.00
	TECHNOLOGY BUSINESS			
	INCUBATOR CENTRE - B/			
022802100100	KEBBI	7,204,546.00	7,638,633.00	434,087.00
	TECHNOLOGY BUSINESS			
	INCUBATOR CENTRE -			
022802200100	IGBOTAKO	6,829,675.34	7,467,770.00	638,094.66
	TECHNOLOGY BUSINESS			
	INCUBATOR CENTRE -			
022802300100	BAUCHI	6,380,722.75	7,942,635.00	1,561,912.25
	TECHNOLOGY BUSINESS			
	INCUBATOR CENTRE -			
022802400100	IBADAN	7,659,849.94	8,121,183.00	461,333.06
022802500100	TECHNOLOGY BUSINESS	7,857,098.00	9,014,599.00	1,157,501.00

	INCUBATOR CENTRE - BENIN TECHNOLOGY BUSINESS			
022802600100	INCUBATOR CENTRE - OKWE ONUIMO TECHNOLOGY BUSINESS	5,562,025.34	6,933,819.00	1,371,793.66
022802700100	INCUBATOR CENTRE - ABEOKUTA TECHNOLOGY BUSINESS	9,832,703.78	12,178,696.00	2,345,992.22
022802800100	INCUBATOR CENTRE - YOLA TECHNOLOGY BUSINESS	4,963,490.00	8,478,995.00	3,515,505.00
022802900100	INCUBATOR CENTRE - JOS TECHNOLOGY BUSINESS	6,439,165.02	8,033,254.00	1,594,088.98
022803000100	INCUBATOR CENTRE - YENEGOA NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY - IBADAN ELECTRONICS DEVELOPMENT INSTITUTE (ELDI), AWKA	8,921,278.58	11,156,580.00	2,235,301.42
022803100100	REGIONAL CENTRE FOR TECHNONOLOGY MANAGEMENT (NACETEM - LAGOS)	17,416,075.73	21,301,679.00	3,885,603.27
022803200100	NATIONAL ENGINEERING DESIGN AND DEVELOPMENT CENTRE - NNEWI	27,894,680.00	30,083,899.00	2,189,219.00
022803400100	AFRICA REGIONAL CENTRE FOR SPACE SCIENCE & TECHNOLOGY - ILE-IFE CENTRE FOR SATELLITE TECHNOLOGY	23,329,514.80	29,184,410.00	5,854,895.20
022803500100	DEVELOPMENT - ABUJA CENTRE FOR SPACE TRANSPORT AND PROPULSION, EPE-LAGOS CENTRE FOR BASIC SPACE SCIENCE NSUKKA ENUGU STATE	26,052,172.00	29,557,759.00	3,505,587.00
022803600100	CENTRE FOR GEODESY AND GEODYNAMICS TORO BAUCHI	14,791,653.13	18,059,897.00	3,268,243.87
022803700100	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	53,710,077.51	40,152,793.00	-13,557,284.51
022803800100	PROJECT DEVELOPMENT INSTITUTE - ENUGU	69,419,379.03	51,302,965.00	-18,116,414.03
022803900100	NATIONAL OFFICE OF TECHNOLOGY ACQUISITION	26,800,824.00	28,674,529.00	1,873,705.00
022804000100		8,219,742.93	26,551,966.00	18,332,223.07
022804100100		66,065,477.78	81,073,737.00	15,008,259.22
022804200100		63,318,633.41	77,281,131.00	13,962,497.59
022804300100		40,603,862.47	49,440,446.00	8,836,583.53

022804400100	AND PROMOTION - ABUJA NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY -ZARIA	18,825,242.33	59,934,499.00	41,109,256.67
022804500100	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	39,950,703.69	76,448,455.00	36,497,751.31
022804600100	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - OSHODI	129,041,067.17	158,156,274.00	29,115,206.83
022804700100	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE- ENUGU	41,827,247.77	56,890,108.00	15,062,860.23
022804800100	HYDRAULIC EQUIPMENT RESEARCH INSTITUTE - KANO	25,683,335.72	29,663,066.00	3,979,730.28
022804900100	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE	6,365,587.00	24,961,208.00	18,595,621.00
022805000100	NIGERIA INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY (NILEST) HQTRS	35,841,367.63	43,588,037.00	7,746,669.37
022805000200	HEAVY LEATHER MANUFACTURE CENTRE, MAIDUGURI	465,824.00	465,829.00	5.00
022805000300	LIGHT LEATHER MANUFACTURE CENTRE, SOKOTO	465,823.00	465,828.00	5.00
022805000400	RAW HIDES & SKIN IMPROVEMENT CENTRE, JOS	465,824.00	465,829.00	5.00
022805000500	EFFLUENT & POLLUTION MONITORING CENTRE, KANO	465,824.00	465,829.00	5.00
022805100100	NIGERIA INSTITUTE FOR SCIENCE LABORATORY TECHNOLOGY - IBADAN	41,116,850.11	50,075,155.00	8,958,304.89
022805200100	POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT CENTRE - OKENE	28,345,313.83	30,490,628.00	2,145,314.17
022805300100	NATIONAL CENTRE FOR REMOTE SENSING - JOS	26,858,111.81	33,445,456.00	6,587,344.19
022805400100	SCIENCE EQUIPMENT DEVELOPMENT INTITUTE - MINNA	27,660,869.56	32,775,654.00	5,114,784.44
022806000100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ILORIN	7,908,062.17	9,915,025.00	2,006,962.83
022806100100	TECHNOLOGY BUSINESS	10,283,796.67	10,312,060.00	28,263.33

	INCUBATOR CENTRE - TARABA TECHNOLOGY BUSINESS INCUBATOR CENTRE -			
022806200100	KADUNA PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE ,	8,130,117.99	10,201,128.00	2,071,010.01
022806300100	ILESHA ADVANCE MANUFACTURING TECHNOLOGY	25,408,510.00	25,408,859.00	349.00
022806400100	PROGRAMME, TARABA SOKOTO ENERGY	20,500,312.00	21,638,341.00	1,138,029.00
022806600100	RESEARCH CENTRE FOR ENERGY RESEARCH AND	14,500,512.53	17,690,739.00	3,190,226.47
022806700100	DEVELOPMENT, NSUKA NATIONAL CENTRE FOR ENERGY EFFICIENCY AND CONSERVATIVE,UNIVERSITY	16,126,022.42	18,735,680.00	2,609,657.58
022806800100	OF LAGOS. NATIONAL CENTRE FOR HYDROPOWER RESEARCH AND DEVELOPMENT	17,515,723.15	21,322,795.00	3,807,071.85
022806900100	,UNIVERSITY OF ILORIN NATIONAL CENTRE FOR ENERGY AND ENVIRONMENT	19,689,245.34	21,322,796.00	1,633,550.66
022807100100	,UNIVERSITY OF BENIN TECHNOLOGY BUSINESS INCUBATOR - ENUGU	16,220,546.39	18,847,393.00	2,626,846.61
022807200100	ENERGY COMMISSION OF NIGERIA	8,586,784.90	10,902,345.00	2,315,560.10
022807300100	NATIONAL CENTRE FOR ENERGY RESEARCH AND DEVELOPMENT, ABUBAKAR TAFAWA BALEWA	175,733,143.18	203,688,474.00	27,955,330.82
022807400100	UNIVERSITY BAUCHI TECHNOLOGY BUSINESS INCUBATION CENTRE ADO-	15,460,708.58	18,847,393.00	3,386,684.42
022807600100	EKITI TECHNOLOGY BUSINESS INCUBATION CENTRE ILE-	7,628,762.77	11,165,250.00	3,536,487.23
022807700100	IFE FEDERAL MINISTRY OF TRANSPORT - HQTRS	8,334,340.77	9,837,031.00	1,502,690.23
022900100100	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY NIGERIAN RAILWAY	120,545,960.65	159,000,000.00	38,454,039.35
022900200100	CORPORATION	82,644,486.92	94,845,924.00	12,201,437.08
022900300100	NATIONAL INLAND	96,459,727.68	102,796,143.00	6,336,415.32
022900400100		1,027,512,123.00	1,030,000,000.00	2,487,877.00

022900500100	WATERWAYS AUTHORITY MARITIME ACADEMY, ORON	65,203,413.97	79,032,552.00	13,829,138.03
022900600100	COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA	17,156,296.00	22,600,744.00	5,444,448.00
023000100100	FEDERAL MINISTRY OF AVIATION	159,288,571.37	285,837,805.19	126,549,233.82
023000200100	NIGERIAN METEOROLOGICAL AGENCY	99,682,175.08	121,835,829.00	22,153,653.92
023000300100	NIGERIAN COLLEGE OF AVIATION TECHNOLOGY- ZARIA	196,576,993.39	238,988,980.00	42,411,986.61
023000600100	ACCIDENT INVESTIGATION BUREAU	362,844,196.00	389,620,029.00	26,775,833.00
023100100100	FEDERAL MINISTRY OF ENERGY (POWER) - HQTRS	170,660,487.49	318,208,767.62	147,548,280.13
023100300100	NATIONAL RURAL ELECTRIFICATION AGENCY	66,298,081.66	72,761,653.00	6,463,571.34
023100500100	ELECTRICITY MANAGEMENT SERVICES LIMITED (EMSL) HQTRS	7,014,045.75	283,088,567.00	276,074,521.25
023101000100	NATIONAL POWER TRAINING INSTITUTE	145,232,860.36	154,455,489.00	9,222,628.64
023101100100	NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	36,331,533.42	44,551,565.00	8,220,031.58
023200100100	MINSITRY OF ENERGY (PETROLEUM RESOURCES) HQTRS	346,979,715.93	346,979,722.40	6.47
023200200100	DEPARTMENT OF PETROLEUM RESOURCES	3,255,712,695.87	3,344,521,665.38	88,808,969.51
023200300100	PETROLEUM TRAINING INSTITUTE	102,732,454.00	123,774,660.00	21,042,206.00
023200700100	NIGERIA CONTENT DEVELOPMENT AND MONITORING BOARD	115,838,585.94	139,490,861.00	23,652,275.06
023200800800	PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	34,982,184.66	41,338,388.00	6,356,203.34
023200900100	NIGERIA NUCLEAR REGULATORY AUTHORITY	75,631,741.97	91,286,673.00	15,654,931.03
023300100100	FEDERAL MINISTRY OF MINES AND STEEL DVELOPMENT - HQTRS	243,544,553.50	256,094,959.40	12,550,405.90
023300200100	COUNCIL OF NIGERIAN MINING ENGINEERS AND GEOSCIENCES	22,326,547.48	24,081,352.00	1,754,804.52
023300300100	NIGERIAN GEOLOGICAL SURVEY AGENCY.	201,899,075.23	225,201,745.00	23,302,669.77
023300400100	NATIONAL STEEL RAW	45,982,657.16	58,499,292.00	12,516,634.84

023300500100	MATERIALS EXPLORATION AGENCY, KADUNA NATIONAL METALLURGICAL DEVELOPMENT CENTRE, JOS	40,108,396.76	48,282,188.00	8,173,791.24
023300600100	METALLURGICAL TRAINING INSTITUTE, ONITSHA	86,107,948.87	92,814,759.00	6,706,810.13
023300800100	NATIONAL IRON ORE MINING PROJECT - ITAKPE	35,397,820.00	58,272,965.00	22,875,145.00
023300900100	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	69,705,199.12	75,296,261.00	5,591,061.88
023301000100	NIGERIA MINING CADASTRE OFFICE & CENTRES	102,283,721.13	133,466,368.00	31,182,646.87
023301100100	AJAKUTA STEEL COMPANY LIMITED	54,766,095.14	75,589,602.00	20,823,506.86
023301200100	SOLID MINERAL DEVELOPMENT FUND OFFICE	53,982,648.48	62,038,210.00	8,055,561.52
023400100100	FEDERAL MINISTRY OF WORKS	274,665,500.80	295,236,219.79	20,570,718.99
023400200100	OFFICE OF THE SURVEYOR- GENERAL OF THE FEDERATION	141,689,683.91	151,359,970.00	9,670,286.09
023400300100	FEDERAL SCHOOL OF SURVEY, OYO	14,541,436.00	32,185,494.00	17,644,058.00
023400400100	FEDERAL ROAD MAINTENANCE AGENCY	14,806,643,467.02	17,029,774,419.00	2,223,130,951.98
023400500100	COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	10,516,708.31	11,333,493.00	816,784.69
023400600100	SURVEY COUNCIL OF NIGERIA	17,442,479.13	25,426,664.46	7,984,185.33
023600100100	FEDERAL MINISTRY OF TOURISM, CULTURE & NATIONAL ORIENTATION - HQTRS	227,036,213.38	409,796,126.50	182,759,913.12
023600200100	NIGERIAN TOURISM DEVELOPMENT CORPORATION	264,034,004.14	265,693,029.00	1,659,024.86
023600300100	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	215,882,893.27	254,443,693.00	38,560,799.73
023600400100	NATIONAL COUNCIL OF ARTS AND CULTURE CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	120,597,467.48	145,345,855.00	24,748,387.52
023600500100	NATIONAL TROUPE OF NIGERIA	72,214,685.21	89,341,121.00	17,126,435.79
023600600100		94,505,556.16	104,862,991.00	10,357,434.84

023600700100	NATIONAL THEATRE	91,092,171.28	109,996,973.00	18,904,801.72
023600800100	NATIONAL GALLERY OF ART NATIONAL WAR MUSEUM -	170,313,568.18	221,067,492.00	50,753,923.82
023600900100	UMUAHIA NATIONAL INST. OF HOSPITALITY AND TOURISM DEVELOPMENT	8,837,914.21	10,875,637.00	2,037,722.79
023601000100	STUDIES NATIONAL INSTITUTE FOR	126,026,944.16	126,274,775.00	247,830.84
023601100100	CULTURE ORIENTATION INSTITUTE OF	18,387,863.67	243,197,414.00	224,809,550.33
023601200100	ARCHEOLOGY AND MUSEUM STUDIES- JOS	7,545,710.00	8,102,532.00	556,822.00
023601700100	NATIONAL ORIENTATION AGENCY	307,721,393.40	367,133,250.00	59,411,856.60
023800100100	NATIONAL PLANNING COMMISSION - HQTRS	320,240,373.70	346,099,950.69	25,859,576.99
023800200100	NIGERIA INSITUTE FOR SOCIAL AND ECONOMIC RESEARCH	57,385,575.92	69,200,387.00	11,814,811.08
023800300100	CENTRE FOR MANAGEMENT DEVELOPMENT	25,869,359.80	31,129,841.00	5,260,481.20
023800400100	NATIONAL BUREAU OF STATISTICS	211,414,603.42	241,607,711.00	30,193,107.58
024200100100	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	89,022,566.05	106,298,688.39	17,276,122.34
024600100100	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	314,107,769.91	389,542,411.90	75,434,641.99
025000100100	FISCAL RESPONSIBILITY COMMISSION	176,421,269.70	190,429,208.00	14,007,938.30
025200100100	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	205,655,236.66	250,359,593.39	44,704,356.73
025200200100	NIGERIA HYDROLOGICAL SERVICE AGENCY	40,061,061.00	43,224,550.00	3,163,489.00
025203700100	ANAMBRA/ IMO RBDA	35,192,232.33	42,475,840.00	7,283,607.67
025203800100	BENIN/ OWENA RBDA	22,881,695.15	35,567,643.92	12,685,948.77
025203900100	CHAD BASIN RBDA	27,780,011.78	33,857,162.00	6,077,150.22
025204000100	CROSS RIVER RBDA	43,055,829.41	62,149,105.87	19,093,276.46
025204100100	HADEJIA-JAMAÄ»ARE RBDA	26,838,135.53	32,389,033.00	5,550,897.47
025204200100	LOWER BENUE RBDA	24,372,386.33	43,189,746.00	18,817,359.67
025204300100	LOWER NIGER RBDA	33,952,864.72	41,624,335.00	7,671,470.28
025204400100	NIGER DELTA RBDA	37,886,238.56	45,852,067.00	7,965,828.44
025204500100	OGUN/ OSUN RBDA	35,592,862.97	43,375,431.00	7,782,568.03
025204600100	SOKOTO RIMA RBDA	40,659,675.28	49,218,032.00	8,558,356.72
025204700100	UPPER BENUE RBDA	25,931,554.64	31,366,052.00	5,434,497.36
025204800100	UPPER NIGER RBDA	30,335,498.14	39,791,840.57	9,456,342.43



025204900100	NATIONAL WATER RESOURCES INSTITUTE- KADUNA	24,372,386.33	25,399,538.00	1,027,151.67
025205000100	NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	66,637,453.75	72,396,242.00	5,758,788.25
025205100100	GURARA WATER MANAGEMENT AUTHORITY	41,023,400.97	47,989,651.00	6,966,250.03
025300100100	FEDERAL MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT - HQTRS	268,144,856.13	310,798,439.00	42,653,582.87
	<b>ECONOMIC TOTAL</b>	<b>242,147,673,756.08</b>	<b>254,496,383,275.37</b>	<b>12,348,709,519.29</b>
<b>03</b>	<b>LAW &amp; JUSTICE</b>			
031800100100	NATIONAL JUDICIAL COUNCIL- ABUJA	4,325,940,986.50	4,387,342,251.00	61,401,264.50
031800200100	SUPREME COURT OF NIGERIA	2,961,014,866.58	2,995,343,695.41	34,328,828.83
031800300100	COURT OF APPEAL FEDERAL HIGH COURT ?	4,462,554,497.26	4,691,000,000.00	228,445,502.74
031800400100	LAGOS HIGH COURT OF JUSTICE ?	5,043,123,641.93	4,534,978,687.10	-508,144,954.83
031800500100	F.C.T. ABUJA SHARIA COURT OF APPEAL	2,904,389,885.18	2,827,798,868.53	-76,591,016.65
031800600100	? ABUJA CUSTOMARY COURT OF	775,041,471.50	809,503,500.00	34,462,028.50
031800700100	APPEAL- ABUJA NATIONAL INDUSTRIAL	960,485,376.87	925,990,000.00	-34,495,376.87
031800800100	COURT NATIONAL JUDICIAL	1,664,512,230.91	1,658,285,744.20	-6,226,486.71
031800900100	INSTITUTE- ABUJA JUDICIARY SERVICE	1,063,274,501.29	1,085,500,000.00	22,225,498.71
031801000100	COMMITTEE- F.C.T. ABUJA FEDERAL JUDICIARY	688,575,931.49	707,047,370.50	18,471,439.01
031801100100	SERVICE COMMISSION- ABUJA FEDERAL MINISTRY OF	1,374,428,491.26	1,382,101,676.07	7,673,184.81
032600100100	JUSTICE - HQTRS NIGERIAN LAW REFORM	1,230,724,992.00	1,984,018,881.00	753,293,889.00
032600200100	COMMISSION	57,638,884.14	65,779,342.00	8,140,457.86
032600300100	LEGAL AID COUNCIL COUNCIL OF LEGAL	172,893,764.16	237,573,527.00	64,679,762.84
032600400100	EDUCATION NIGERIA INSTITUTE OF	82,322,847.94	98,529,879.00	16,207,031.06
032600500100	ADVANCED LEGAL STUDIES NATIONAL HUMAN RIGHTS	84,003,897.28	88,255,299.00	4,251,401.72
032600700100	COMMISSION REGIONAL CENTRE FOR	413,120,882.31	404,798,276.35	-8,322,605.96
032600800100	INT'L COMMERCIAL ARBITRATION	20,520,033.50	24,712,983.00	4,192,949.50
032600900100	NATIONAL DRUG LAW ENFORCEMENT AGENCY	359,264,629.78	434,813,121.00	75,548,491.22

032601000100	NIGERIAN COPYRIGHT COMMISSION	155,431,460.92	197,285,348.00	41,853,887.08
032601100100	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	364,478,028.74	385,954,136.00	21,476,107.26
034100100100	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	664,333,666.11	764,182,724.60	99,849,058.49
034400100100	CODE OF CONDUCT BUREAU	196,718,277.52	283,891,868.00	87,173,590.48
	<b>LAW &amp; JUSTICE TOTAL</b>	<b>30,024,793,245.17</b>	<b>30,974,687,177.76</b>	<b>949,893,932.59</b>
<b>04</b>	<b>REGIONAL</b>			
	FEDERAL CAPITAL TERRITORY			
043700100100	ADMINISTRATION	0	0	0.00
045100100100	FEDERAL MINISTRY OF NIGER DELTA HQTRS	762,948,828.38	804,948,840.20	42,000,011.82
	<b>REGIONAL TOTAL</b>	<b>762,948,828.38</b>	<b>804,948,840.20</b>	<b>42,000,011.82</b>
<b>05</b>	<b>SOCIAL SECTOR</b>			
	FEDERAL MINISTRY OF YOUTH DEVELOPMENT - HQTRS	281,133,359.13	324,937,700.00	43,804,340.87
051300200100	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	164,770,259.61	148,117,614.25	-16,652,645.36
051300300100	NATIONAL YOUTH SERVICE CORPS (NYSC)	6,386,484,919.00	6,496,466,091.00	109,981,172.00
051400100100	FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	285,065,876.39	365,801,905.00	80,736,028.61
051400200100	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	59,448,955.98	93,789,515.00	34,340,559.02
051700100100	FEDERAL MINISTRY OF EDUCATION - HQTRS	287,374,293.45	428,457,610.70	141,083,317.25
051700300100	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	35,473,048,056.03	35,895,622,750.00	422,574,693.97
051700400100	WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)	24,324,545.50	29,258,441.96	4,933,896.46
051700500100	JOINT ADMISSIONS MATRICULATION BOARD	37,929,938.61	46,354,589.12	8,424,650.51
051700600100	WEST AFRICAN EXAMINATION COUNCIL (LOCAL)	19,581,168.99	23,780,870.77	4,199,701.78
051700700100	NIGERIAN INSTITUTE FOR EDUCATION PLANNERS & ADMINISTRATION	40,361,042.53	49,013,967.22	8,652,924.69
051700800100	NATIONAL LIBRARY OF NIGERIA	198,724,023.50	220,388,963.00	21,664,939.50
051700900100	NATIONAL EXAMINATIONS COUNCIL	93,840,301.56	115,507,423.74	21,667,122.18

051701000100	MASS LITERACY COUNCIL NOMADIC EDUCATION	43,056,799.20	44,479,903.45	1,423,104.25
051701100100	COMMISSION NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	24,025,171.28	29,303,284.68	5,278,113.40
051701200100	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	67,123,662.17	181,516,065.63	114,392,403.46
051701300100	TEACHERS REGISTRATION COUNCIL OF NIGERIA	51,363,348.36	64,569,296.76	13,205,948.40
051701400100	COMPUTER REGISTRATION COUNCIL OF NIGERIA	57,528,466.86	70,245,619.00	12,717,152.14
051701500100	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	9,998,000.00	11,978,284.00	1,980,284.00
051701600100	NATIONAL TEACHERS INSTITUTE	132,230,407.66	161,416,780.00	29,186,372.34
051701700100	FEDERAL POLYTECHNIC ADO-EKITI	85,031,408.57	102,753,867.00	17,722,458.43
051701800100	FEDERAL POLYTECHNIC BAUCHI	74,681,334.05	83,572,325.00	8,890,990.95
051701800200	FEDERAL POLYTECHNIC BIDA	63,709,588.40	73,848,778.00	10,139,189.60
051701800300	FEDERAL POLYTECHNIC IDAH	359,916,577.36	360,036,727.26	120,149.90
051701800400	FEDERAL POLYTECHNIC KAURA-NAMODA	90,159,085.35	101,505,302.00	11,346,216.65
051701800500	FEDERAL POLYTECHNIC MUBI	108,603,613.17	108,832,176.36	228,563.19
051701800600	FEDERAL POLYTECHNIC NASARAWA	352,884,944.13	355,997,340.33	3,112,396.20
051701800700	FEDERAL POLYTECHNIC UWANA-AFIKPO	51,695,093.66	59,445,028.00	7,749,934.34
051701800800	FEDERAL POLYTECHNIC KADUNA	57,966,261.75	66,333,514.00	8,367,252.25
051701800900	FEDERAL POLYTECHNIC OFFA	166,426,497.00	186,455,929.00	20,029,432.00
051701801000	FEDERAL POLYTECHNIC EDE	59,476,676.31	72,347,211.00	12,870,534.69
051701801100	FEDERAL POLYTECHNIC AUCHI	351,792,002.70	367,231,720.05	15,439,717.35
051701801200	FEDERAL POLYTECHNIC NEKEDE	91,176,582.09	111,376,131.00	20,199,548.91
051701801300	FEDERAL POLYTECHNIC OKO	54,892,663.19	66,848,539.00	11,955,875.81
051701801400	FEDERAL POLYTECHNIC DAMATURU	76,271,890.02	93,711,364.00	17,439,473.98
051701801500	FEDERAL POLYTECHNIC HUSSAINI ADAMU	42,509,419.01	48,856,330.11	6,346,911.10
051701801600	FEDERAL POLYTECHNIC GWANDU	59,955,138.30	73,294,075.00	13,338,936.70
051701801700		250,148,120.92	259,371,192.77	9,223,071.85

051701801800	FEDERAL POLYTECHNIC ILARO	37,639,135.88	46,087,526.00	8,448,390.12
051701801900	YABA COLLEGE OF TECHNOLOGY	91,122,537.56	114,616,680.00	23,494,142.44
051701802000	FEDERAL POLYTECHNIC BALI	257,649,001.28	265,748,917.20	8,099,915.92
051701802100	FEDERAL POLYTECHNIC EKOWE	105,019,429.91	127,201,788.00	22,182,358.09
051701802200	FEDERAL POLYTECHNIC BONNY	115,945,655.06	130,876,301.00	14,930,645.94
051701802300	FEDERAL POLYTECHNIC UKANA	42,348,084.96	42,348,095.00	10.04
051701802400	NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY UROMI, EDO STATE	42,348,075.02	42,348,095.00	19.98
051701900100	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	340,338,921.68	357,265,761.67	16,926,839.99
051701900200	FEDERAL COLLEGE OF EDUCATION AKOKA	31,771,250.00	37,647,452.00	5,876,202.00
051701900300	FEDERAL COLLEGE OF EDUCATION ASABA	48,058,203.00	55,212,316.00	7,154,113.00
051701900400	FEDERAL COLLEGE OF EDUCATION BICHI	30,500,542.24	35,868,758.00	5,368,215.76
051701900500	FEDERAL COLLEGE OF EDUCATION GOMBE	476,259,991.00	480,924,785.74	4,664,794.74
051701900600	FEDERAL COLLEGE OF EDUCATION GUSAU	41,702,377.74	51,553,542.00	9,851,164.26
051701900700	FEDERAL COLLEGE OF EDUCATION KANO	414,294,412.45	422,954,528.48	8,660,116.03
051701900800	FEDERAL COLLEGE OF EDUCATION KATSINA	37,187,565.00	42,580,615.00	5,393,050.00
051701900900	FEDERAL COLLEGE OF EDUCATION KOTANGORA	170,235,459.86	170,446,824.00	211,364.14
051701901000	FEDERAL COLLEGE OF EDUCATION OBUDU	83,827,326.02	95,164,486.00	11,337,159.98
051701901100	FEDERAL COLLEGE OF EDUCATION OKENE	70,491,830.76	78,882,076.00	8,390,245.24
051701901200	FEDERAL COLLEGE OF EDUCATION OMUKU	44,901,222.75	53,665,173.00	8,763,950.25
051701901300	FEDERAL COLLEGE OF EDUCATION ONDO	109,670,040.02	117,606,814.00	7,936,773.98
051701901400	FEDERAL COLLEGE OF EDUCATION OYO	49,030,712.07	53,638,694.00	4,607,981.93
051701901500	FEDERAL COLLEGE OF EDUCATION PANKSHIN	194,143,422.24	196,966,076.84	2,822,654.60
051701901600	FEDERAL COLLEGE OF EDUCATION POTISKUM	308,362,760.74	313,295,867.55	4,933,106.81
051701901700	FEDERAL COLLEGE OF EDUCATION UMUNZE	50,336,015.83	54,370,264.00	4,034,248.17
051701901800	FEDERAL COLLEGE OF	34,486,799.48	37,396,320.00	2,909,520.52

	EDUCATION YOLA			
051701901900	FEDERAL COLLEGE OF EDUCATION ZARIA	432,058,765.40	434,563,759.80	2,504,994.40
051701902000	FEDERAL COLLEGE OF EDUCATION EHA-AMUFU	33,229,499.92	36,988,628.00	3,759,128.08
051701902100	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	69,256,979.38	87,758,148.00	18,501,168.62
051702000100	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	378,749,333.18	417,818,685.93	39,069,352.75
051702100100	UNIVERSITY OF IBADAN	116,181,355.26	141,123,134.00	24,941,778.74
051702100200	UNIVERSITY OF LAGOS	69,367,973.93	84,570,982.00	15,203,008.07
051702100300	UNIVERSITY OF NIGERIA, NNSUKA	329,772,593.61	351,867,918.99	22,095,325.38
051702100400	AHMADU BELLO UNIVERSITY, ZARIA	99,355,961.08	121,629,470.00	22,273,508.92
051702100500	OBAFEMI AWOLOWO UNIVERSITY	73,414,461.51	87,872,872.00	14,458,410.49
051702100600	UNIVERSITY OF BENIN	68,001,255.77	84,328,362.00	16,327,106.23
051702100700	UNIVERSITY OF JOS	81,785,078.30	100,015,242.00	18,230,163.70
051702100800	UNIVERSITY OF CALABAR	89,730,703.14	108,251,623.00	18,520,919.86
051702100900	UNIVERSITY OF ILORIN	36,067,089.83	94,872,236.00	58,805,146.17
051702101000	UNIVERSITY OF ABUJA	34,427,218.83	49,335,030.00	14,907,811.17
051702101100	UNIVERSITY OF AGRICULTURE, ABEOKUTA	63,069,194.02	73,239,474.00	10,170,279.98
051702101200	UNIVERSITY OF AGRICULTURE, MAKURDI	798,267,588.07	822,736,885.01	24,469,296.94
051702101300	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	53,074,254.71	58,661,594.00	5,587,339.29
051702101400	UNIVERSITY OF PORT HARCOURT	63,616,356.83	73,811,367.00	10,195,010.17
051702101500	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	41,563,672.61	48,574,632.00	7,010,959.39
051702101600	UNIVERSITY OF TECHNOLOGY, OWERRI	82,242,756.99	87,958,046.00	5,715,289.01
051702101700	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	75,303,207.92	93,352,731.00	18,049,523.08
051702101800	FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA	52,038,090.70	72,906,024.00	20,867,933.30
051702101900	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	46,387,403.72	44,337,761.00	-2,049,642.72
051702102000	UNIVERSITY OF UYO	28,135,950.67	74,705,580.00	46,569,629.33
051702102100	UNIVERSITY OF MAIDUGURI	87,778,258.04	97,065,801.00	9,287,542.96
051702102200	NNAMDI AZIKIWE UNIVERSITY, AWKA	47,503,255.64	56,700,706.00	9,197,450.36
051702102300	BAYERO UNIVERSITY, KANO	213,731,322.84	217,433,188.98	3,701,866.14
051702102400	USMAN DAN FODIO UNIVERSITY, SOKOTO	46,330,485.68	55,954,178.00	9,623,692.32

051702102500	NATIONAL MATHEMATICAL CENTRE, SHEDA	93,285,739.25	93,901,476.87	615,737.62
051702102600	FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	43,792,202.58	48,246,718.00	4,454,515.42
051702102700	ARABIC LANGUAGE VILLAGE BORNO	42,768,080.88	43,301,520.00	533,439.12
051702102800	NATIONAL INSTITUE FOR NIGERIAN LANGUAGES	37,789,814.07	46,253,556.35	8,463,742.28
051702102900	FEDERAL UNIVERSITY OYE- EKITI	67,418,449.33	78,865,361.00	11,446,911.67
051702103000	FEDERAL UNIVERSITY OTUOKE	55,007,358.57	66,015,453.00	11,008,094.43
051702103100	FEDERAL UNIVERSITY DUTSE	78,097,941.82	85,480,388.00	7,382,446.18
051702103200	FEDERAL UNIVERISTY NDUFU ALIKE IKWO	63,599,715.84	73,515,975.00	9,916,259.16
051702103300	FEDERAL UNIVERSITY LAFIA	68,345,196.25	78,700,400.00	10,355,203.75
051702103400	FEDERAL UNIVERSITY DUTSIN-MA	143,687,140.79	158,173,664.67	14,486,523.88
051702103500	FEDERAL UNIVERSITY KASHERE	67,663,713.11	77,900,398.00	10,236,684.89
051702103600	FEDERAL UNIVERSITY LOKOJA	69,367,973.93	81,103,526.00	11,735,552.07
051702103700	FEDERAL UNIVERSITY OF WUKARI	545,361,574.54	561,200,207.09	15,838,632.55
051702103800	FEDERAL UNIVERSITY OF BERNIN KEBBI	117,017,894.36	146,131,174.00	29,113,279.64
051702103900	FEDERAL UNIVERSITY OF GASHUA	85,016,151.34	109,131,174.00	24,115,022.66
051702104000	FEDERAL UNIVERSITY OF GUSAU	117,017,894.36	146,131,174.00	29,113,279.64
051702200100	DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA	54,042,453.64	58,951,162.00	4,908,708.36
051702300100	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	77,229,559.02	91,934,829.00	14,705,269.98
051702400100	NATIONAL OPEN UNIVERSITY	306,438,905.91	883,213,131.87	576,774,225.96
051702600100	F.S.C. SOKOTO	110,710,197.03	111,978,170.00	1,267,972.97
051702600200	FGC AZARE	64,526,564.91	65,054,740.00	528,175.09
051702600300	FGC BANI-YADI	45,763,333.59	66,575,111.00	20,811,777.41
051702600400	FGC BIRIN YAURI	32,432,325.67	53,169,821.00	20,737,495.33
051702600500	FGC DAURA	33,784,500.67	78,571,985.00	44,787,484.33
051702600600	FGC GANYE	39,502,590.00	63,928,535.00	24,425,945.00
051702600700	FGC GARKI	65,208,338.09	67,843,214.00	2,634,875.91
051702600800	FGC IJANIKIN	83,694,617.00	99,294,797.00	15,600,180.00
051702600900	FGC IKET NISE	55,636,320.08	66,922,452.00	11,286,131.92
051702601000	FGC IKET VANDAKYA	64,163,001.96	64,173,510.00	10,508.04

051702601100	FGC IKOM	89,580,036.33	90,691,544.00	1,111,507.67
051702601200	FGC IKOT EKPENE	65,571,609.16	72,971,755.00	7,400,145.84
051702601300	FGC IKURIN	31,196,738.33	74,751,022.00	43,554,283.67
051702601400	FGC JOS	61,840,299.50	64,944,856.00	3,104,556.50
051702601500	FGC KADUNA	80,611,748.00	106,927,245.00	26,315,497.00
051702601600	FGC KANO	13,132,413.00	81,026,928.00	67,894,515.00
051702601700	FGC KEFFI	55,953,361.00	70,113,898.00	14,160,537.00
051702601800	FGC KIYAWA	9,810,300.00	64,235,065.00	54,424,765.00
051702601900	FGC KWALI	85,085,602.81	90,544,929.00	5,459,326.19
051702602000	FGC MAIDUGURI	69,472,204.00	73,635,454.00	4,163,250.00
051702602100	FGC MINJIBIR	10,354,054.00	68,916,566.00	58,562,512.00
051702602200	FGC MINNA	49,966,071.67	70,727,114.00	20,761,042.33
051702602300	FGC ODIKOLOGUNA	58,384,009.15	64,566,559.00	6,182,549.85
051702602400	FGC ODOGBOLU	47,865,664.05	69,059,593.00	21,193,928.95
051702602500	FGC OGBOMOSHMO	34,499,300.99	63,540,100.00	29,040,799.01
051702602600	FGC OGOJA	70,467,085.51	70,775,187.00	308,101.49
051702602700	FGC OHAFIA	53,854,944.94	86,178,422.00	32,323,477.06
051702602800	FGC OKIGWE	116,042,577.09	117,467,894.00	1,425,316.91
051702602900	FGC OKPOSI	104,584,153.36	113,728,668.00	9,144,514.64
051702603000	FGC ONITSHA	83,428,471.75	92,334,395.00	8,905,923.25
051702603100	FGC PORT HARCOURT	65,028,830.90	93,407,200.00	28,378,369.10
051702603200	FGC POTISKUM	60,444,562.14	64,304,135.00	3,859,572.86
051702603300	FGC RUBBOCHI	62,860,739.55	64,073,780.00	1,213,040.45
051702603400	FGC SOKOTO	132,964,783.37	141,921,775.00	8,956,991.63
051702603500	FGC UGWOLAWO	56,817,032.66	61,157,896.00	4,340,863.34
051702603600	FGC WARRI	60,782,879.03	66,486,189.00	5,703,309.97
051702603700	FGC ZARIA	82,752,977.05	88,982,673.00	6,229,695.95
051702603800	FGC, BILLIRI	59,217,016.37	60,974,626.00	1,757,609.63
051702603900	FGC, IDO-ANI	63,274,838.53	64,576,580.00	1,301,741.47
051702604000	FGC, IKOLE	36,456,174.33	70,628,668.00	34,172,493.67
051702604100	FGGC ABAJI	60,578,389.62	63,771,877.00	3,193,487.38
051702604200	FGGC ABULOMA	60,471,413.68	85,368,407.00	24,896,993.32
051702604300	FGGC AKURE	88,604,054.33	90,313,228.00	1,709,173.67
051702604400	FGGC ANKA	28,821,426.00	64,404,214.00	35,582,788.00
051702604500	FGGC BAJOGA	56,028,018.25	57,229,679.00	1,201,660.75
051702604600	FGGC BAKORI	26,953,923.87	64,520,704.00	37,566,780.13
051702604700	FGGC BAUCHI	110,715,350.49	110,850,151.00	134,800.51
051702604800	FGGC BENIN	60,138,442.16	70,821,327.00	10,682,884.84
051702604900	FGGC BIDA	44,758,947.20	61,435,774.00	16,676,826.80
051702605000	FGGC BWARI	111,929,534.58	113,142,768.00	1,213,233.42
051702605100	FGGC CALABAR	79,155,644.61	80,958,413.00	1,802,768.39
051702605200	FGGC EFON ALAYE	25,979,376.00	46,054,361.00	20,074,985.00
051702605300	FGGC EFON IMNRINGI	57,122,206.00	63,707,537.00	6,585,331.00
051702605400	FGGC ENUGU	109,837,417.12	110,956,174.00	1,118,756.88
051702605500	FGGC EZZAMGBO ABAKALIKI	75,542,667.00	76,917,989.00	1,375,322.00

051702605600	FGGC GBOKO	58,654,956.29	59,523,641.00	868,684.71
051702605700	FGGC GUSAU	30,185,000.00	72,734,236.00	42,549,236.00
051702605800	FGGC GWANDU	42,362,141.25	68,488,285.00	26,126,143.75
051702605900	FGGC IBILLO	48,023,513.55	52,097,417.00	4,073,903.45
051702606000	FGGC IBUSA	60,179,524.32	64,542,646.00	4,363,121.68
051702606100	FGGC IKOT-OBIO-ITONG	52,393,825.00	66,647,824.00	14,253,999.00
051702606200	FGGC ILORIN	26,351,134.00	61,582,647.00	35,231,513.00
051702606300	FGGC IPETUMODU	25,667,525.00	59,610,317.00	33,942,792.00
051702606400	FGGC JALINGO	62,448,886.74	80,905,540.00	18,456,653.26
051702606500	FGGC KABBA	54,260,538.81	76,029,273.00	21,768,734.19
051702606600	FGGC KAZAURE	9,351,041.00	62,108,703.00	52,757,662.00
051702606700	FGGC KEANA	51,967,468.00	59,140,726.00	7,173,258.00
051702606800	FGGC LANGTANG	70,901,914.01	73,674,615.00	2,772,700.99
051702606900	FGGC LEJJA	84,338,185.63	91,620,106.00	7,281,920.37
051702607000	FGGC MONGUNO	55,151,128.00	61,809,845.00	6,658,717.00
051702607100	FGGC NEW BUSA	43,647,633.51	60,332,937.00	16,685,303.49
051702607200	FGGC OMU-ARAN	24,436,000.00	57,213,632.00	32,777,632.00
051702607300	FGGC OWERRI	84,168,864.76	93,752,794.00	9,583,929.24
051702607400	FGGC OYO	65,634,481.12	70,623,153.00	4,988,671.88
051702607500	FGGC SHAGAMU	53,432,669.22	76,012,365.00	22,579,695.78
051702607600	FGGC GUMI TAMBAWAL	63,513,663.49	66,369,350.00	2,855,686.51
051702607700	FGGC UMUAHIA	76,144,680.84	102,156,885.00	26,012,204.16
051702607800	FGGC WUKARI	71,987,066.33	88,728,787.00	16,741,720.67
051702607900	FGGC, YOLA	51,648,000.00	79,762,412.00	28,114,412.00
051702608000	FSTC AHOADA	45,240,868.24	63,653,427.00	18,412,558.76
051702608100	FSTC AWKA	61,370,553.53	76,568,620.00	15,198,066.47
051702608200	FSTC JUBU-IMUSHIN	40,885,675.65	58,971,586.00	18,085,910.35
051702608300	FSTC MICHIKA	31,757,500.00	54,127,174.00	22,369,674.00
051702608400	FSTC TUNGBO - YENAGOA	53,415,627.41	59,808,080.00	6,392,452.59
051702608500	FSTC USI-EKITI	35,296,250.00	58,402,866.00	23,106,616.00
051702608600	FTC IKARE	71,209,456.34	72,966,960.00	1,757,503.66
051702608700	FTC ILESA	25,192,679.41	59,671,185.00	34,478,505.59
051702608800	FTC JALINGO	78,324,474.80	96,575,325.00	18,250,850.20
051702608900	FTC KAFANCHAN	29,908,476.00	69,449,511.00	39,541,035.00
051702609000	FTC LASSA	51,042,611.00	56,046,534.00	5,003,923.00
051702609100	FTC OHANSO	47,105,532.94	70,013,112.00	22,907,579.06
051702609200	FTC OROZO	69,912,897.45	74,953,616.00	5,040,718.55
051702609300	FTC OTOBI	71,855,339.63	71,859,069.00	3,729.37
051702609400	FTC OTUPKO	58,870,985.66	58,886,738.00	15,752.34
051702609500	FTC SHIRORO	62,923,819.17	78,008,460.00	15,084,640.83
051702609600	FTC UROMI	60,170,225.64	62,724,802.00	2,554,576.36
051702609700	FTC UYO	37,596,956.00	62,706,409.00	25,109,453.00
051702609800	FTC YABA	72,296,314.34	82,575,226.00	10,278,911.66
051702609900	FTC ZURU	80,872,230.09	87,517,363.00	6,645,132.91
051702610000	KING'S COLLEGE	112,921,047.86	133,496,505.00	20,575,457.14
051702610100	QUEEN'S COLLEGE LAGOS	98,524,312.00	127,935,364.00	29,411,052.00



051702610200	SULEJA ACADEMY	121,552,430.19	154,306,216.00	32,753,785.81
051702610300	FSTC,DOMA	22,065,819.67	39,301,687.00	17,235,867.33
051702610400	FSTC DAYI	34,131,548.02	54,385,559.00	20,254,010.98
	LIBRARIANS REGISTRATION			
051702700100	COUNCIL OF NIGERIA	15,171,780.01	18,332,615.00	3,160,834.99
051702800100	UNESCO PARIS	170,033,594.16	170,033,595.00	0.84
	NATIONAL BOARD FOR			
051702900100	TECHNICAL EDUCATION	151,731,387.86	190,813,480.00	39,082,092.14
	FEDERAL MINISTRY OF			
052100100100	HEALTH - HQTRS	266,970,063.34	304,967,452.89	37,997,389.55
	NATIONAL HEALTH			
052100200100	INSURANCE SCHEME	18,285,336.00	22,921,890.99	4,636,554.99
	NATIONAL PRIMARY			
	HEALTH CARE			
052100300100	DEVELOPMENT AGENCY	142,699,000.26	206,052,207.00	63,353,206.74
	NATIONAL ARBOVIRUS			
052100500100	AND VECTOR RESEARCH	21,511,707.38	1,728,496.39	-19,783,210.99
	RADIOGRAPHERS			
052100600100	REGISTRATION BOARD	3,042,051.36	4,005,063.80	963,012.44
	DENTAL TECHNOLOGY			
052100700100	REGISTRATION BOARD	7,891,227.70	39,582,873.23	31,691,645.53
	HEALTH RECORDS			
052100800100	REGISTRATION BOARD	1,268,926.96	1,562,929.14	294,002.18
	OPTOMETRIST AND			
	DISPENSING OPTICIANS			
052100900100	BOARD OF NIGERIA	14,084,850.36	16,581,143.17	2,496,292.81
	COMMUNITY HEALTH			
	PRACTITONERS			
052101000100	REGISTRATION BOARD	1,480,045.28	1,790,385.54	310,340.26
	NURSING AND MIDWIFERY			
052101100100	COUNCIL	2,429,599.36	2,939,044.16	509,444.80
	PHARMACIST COUNCIL OF			
052101200100	NIGERIA COUNCIL	4,776,169.22	6,136,076.73	1,359,907.51
	MEDICAL AND DENTAL			
052101300100	COUNCIL OF NIGERIA	8,454,547.88	10,366,973.18	1,912,425.30
	NATIONAL AGENCY FOR			
	FOOD AND DRUG			
	ADMINISTRATION AND			
052101400100	CONTROL	6,161,514.98	7,672,837.83	1,511,322.85
	MEDICAL REHABILITATION			
052101500100	THERAPY BOARD	21,323,744.58	26,235,314.44	4,911,569.86
	FEDERAL SCHOOL OF			
	DENTAL TECHNOLOGY AND			
052101600100	THERAPY, ENUGU	92,727,443.90	112,102,997.87	19,375,553.97
	ENVIRONMENTAL HEALTH			
052101700100	OFFICERS TUTORS-IBADAN	7,002,648.04	8,504,657.94	1,502,009.90
	NURSE TUTOR TRAINING -			
052101800100	ENUGU	1,361,045.66	1,674,364.35	313,318.69
	NURSE TUTOR			
	PROGRAMME AKOKA			
052101900100	LAGOS	1,329,332.00	1,636,000.56	306,668.56

052102000100	NURSE TUTOR TRAINNING KADUNA	1,482,843.18	1,793,769.83	310,926.65
052102100100	NURSE TUTOR TRAINNING IBADAN	1,361,045.66	1,674,364.32	313,318.66
052102200100	NATIONAL POST GRADUATE MEDICAL COLLEGE OF NIGERIA- IJANIKIN LAGOS	13,296,757.62	16,132,793.24	2,836,035.62
052102300100	NHETC, LAGOS	1,377,945.20	1,694,807.27	316,862.07
052102300200	NHETC, MAIDUGURI	1,438,044.00	1,765,359.19	327,315.19
052102300300	NHETC, ZARIA	1,377,945.20	1,694,807.27	316,862.07
052102300400	NHETC, ENUGU	1,850,919.50	1,841,970.02	-8,949.48
052102400100	PHC TUTORS PROGRAMME, 'UCH- IBADAN	1,255,607.82	1,546,816.68	291,208.86
052102400200	PHC TUTORS PROGRAMME, KADUNA POLYTECHNIC	2,076,304.74	2,511,669.53	435,364.79
052102500100	COMMUNITY HEALTH TUTOR PROGRAMME UCH UNIVERSITY COLLEGE	1,255,607.82	1,546,816.66	291,208.84
052102600100	HOSPITAL IBADAN	56,190,953.02	78,931,079.49	22,740,126.47
052102600200	LAGOS UNIVERSITY TEACHING HOSPITAL AHMADU BELLO UNIVERSITY TEACHING	70,640,813.34	84,556,930.20	13,916,116.86
052102600300	HOSPITAL UNIVERSITY OF NIGERIA TEACHING HOSPITAL,	81,295,147.72	80,821,231.26	-473,916.46
052102600400	ENUGU	65,627,457.30	79,722,715.90	14,095,258.60
052102600500	UNIVERSITY OF BENIN TEACHING HOSPITAL OBAFEMI AWOLowo UNIVERSITY TEACHING	1,489,690,791.34	1,506,425,647.01	16,734,855.67
052102600600	HOSPITAL UNIVERSITY OF ILORIN TEACHING HOSPITAL,	71,674,637.74	84,911,469.21	13,236,831.47
052102600700	ILORIN JOS UNIVERSITY TEACHING	47,361,762.16	57,603,016.64	10,241,254.48
052102600800	HOSPITAL UNIVERSITY OF PORT- HARCOURT TEACHING	50,682,299.16	62,405,519.64	11,723,220.48
052102600900	HOSPITAL UNIVERSITY OF CALABAR	62,540,180.98	75,653,795.36	13,113,614.38
052102601000	TEACHING HOSPITAL UNIVERSITY OF MAIDUGURI TEACHING	465,455,201.78	470,967,462.90	5,512,261.12
052102601100	HOSPITAL UTHMAN DAN FODIO UNIVERSITY TEACHING	61,769,436.18	76,118,759.37	14,349,323.19
052102601200	HOSPITAL, SOKOTO	82,771,521.64	100,799,349.34	18,027,827.70

052102601300	AMINU KANO UNIVERSITY TEACHING HOSPITAL NNAMDI AZIKIWE	63,628,088.66	102,169,880.62	38,541,791.96
052102601400	UNIVERSITY TEACHING HOSPITAL, NNEWI	54,731,568.82	66,207,848.42	11,476,279.60
052102601500	UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	34,427,218.83	57,899,943.86	23,472,725.03
052102601600	ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL BAUCHI	57,372,183.88	69,430,885.06	12,058,701.18
052102700100	FEDERAL SPECIALIST HOSPITAL, IRRUA	37,890,276.90	45,835,225.06	7,944,948.16
052102700200	UNIVERSITY OF UYO TEACHING HOSPITAL	38,048,084.18	46,026,120.93	7,978,036.75
052102700300	FEDERAL STAFF HOSPITAL - ABUJA	76,942,223.30	100,775,778.07	23,833,554.77
052102700400	FEDERAL PSYCHIATRIC HOSPITAL ENUGU	113,214,793.14	133,514,011.87	20,299,218.73
052102700500	FEDERAL PSYCHIATRIC HOSPITAL KADUNA	18,598,784.60	37,736,599.87	19,137,815.27
052102700600	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	73,160,202.31	78,473,502.02	5,313,299.71
052102700700	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	32,328,878.60	39,107,695.52	6,778,816.92
052102700800	FEDERAL NEURO- PSYCHIATRIC HOSPITAL, KWARE-SOKOTO	32,301,424.32	39,069,124.90	6,767,700.58
052102700900	FEDERAL NEURO- PSYCHIATRIC HOSPITAL YABA	119,382,624.96	149,883,708.88	30,501,083.92
052102701000	FEDERAL NEURO- PSYCHIATRIC HOSPITAL ABEOKUTA	143,486,905.82	150,705,397.31	7,218,491.49
052102701100	FEDERAL COLLEGE OF COMPLEMENTARY AND ALTERNATIVE MEDICINE, NIGERIA	7,671,400.00	8,640,332.25	968,932.25
052102701200	FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	32,357,730.08	39,142,597.18	6,784,867.10
052102701300	NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	32,567,702.00	41,966,174.96	9,398,472.96
052102701400	NATIONAL ORTHOPAEDIC HOSPITAL DALA KANO	34,017,906.52	41,136,510.12	7,118,603.60
052102701500	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	31,670,329.48	38,380,826.29	6,710,496.81
052102701600	NATIONAL TB AND LEPROSY REFERRED HOSPITAL AND TRAINING, ZARIA	43,944,896.08	55,993,573.07	12,048,676.99

052102701700	FEDERAL MEDICAL CENTRE, UMUAHIA	25,381,501.56	30,703,570.96	5,322,069.40
052102701800	FEDERAL MEDICAL CENTRE, OWO	27,565,087.94	33,345,019.72	5,779,931.78
052102701900	FEDERAL MEDICAL CENTRE ABEOKUTA	22,975,155.70	27,792,654.48	4,817,498.78
052102702000	FEDERAL MEDICAL CENTRE, OWERRI	19,175,755.86	23,764,889.73	4,589,133.87
052102702100	FEDERAL MEDICAL CENTRE, MAKURDI	-3,378,709.63	44,441,233.98	47,819,943.61
052102702200	FEDERAL MEDICAL CENTRE, KATSINA	27,346,783.71	32,927,741.17	5,580,957.46
052102702300	FEDERAL MEDICAL CENTRE, GOMBE	26,321,203.56	31,813,568.49	5,492,364.93
052102702400	FEDERAL MEDICAL CENTRE, NGURU YOBE	64,130,254.62	76,271,024.80	12,140,770.18
052102702500	FEDERAL MEDICAL CENTRE, ASABA	27,743,599.98	33,560,962.31	5,817,362.33
052102702600	FEDERAL MEDICAL CENTRE, BIDA	26,559,104.70	32,303,253.69	5,744,148.99
052102702700	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	69,184,097.28	86,627,227.92	17,443,130.64
052102702800	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	32,322,451.00	31,250,264.72	-1,072,186.28
052102702900	FEDERAL TEACHING HOSPITAL, ABAKALIKI	53,199,496.82	54,863,766.38	1,664,269.56
052102703000	FEDERAL MEDICAL CENTRE, IDO-EKITI	61,106,103.76	72,825,690.28	11,719,586.52
052102703100	FEDERAL MEDICAL CENTRE, KOGI	26,233,889.70	30,614,613.55	4,380,723.85
052102703200	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	25,260,657.64	30,645,456.49	5,384,798.85
052102703300	FEDERAL MEDICAL CENTRE, KEBBI STATE	23,401,159.08	28,407,859.38	5,006,700.30
052102703400	FEDERAL MEDICAL CENTRE, TARABA STATE	21,235,313.58	23,982,083.60	2,746,770.02
052102703500	FEDERAL MEDICAL CENTRE, JIGAWA STATE	36,734,694.98	41,635,327.21	4,900,632.23
052102703600	FEDERAL MEDICAL CENTRE, NASARAWA STATE	160,877,058.06	165,246,332.65	4,369,274.59
052102703700	FEDERAL MEDICAL CENTRE, BAYELSA STATE	22,507,745.32	27,467,002.00	4,959,256.68
052102703800	FEDERAL MEDICAL CENTRE, EBUTE METTA	23,223,276.46	28,140,402.53	4,917,126.07
052102703900	NATIONAL EYE CENTRE KADUNA	24,379,975.60	32,832,312.19	8,452,336.59
052102704000	NATIONAL EAR CARE CENTRE KADUNA	67,899,050.74	85,840,264.85	17,941,214.11
052102704100	INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	19,511,421.42	23,402,388.04	3,890,966.62
052102704200	FEDERAL SCHOOL OF	25,537,710.68	29,148,085.61	3,610,374.93

MEDICAL LABORATORYB JOS				
052102704300	ONCHO BAUCHI	630,045.00	1,562,333.50	932,288.50
052102704400	ONCHO ENUGU	630,045.00	1,562,333.50	932,288.50
052102704500	ONCHO IBADAN	1,348,754.51	1,562,333.50	213,578.99
052102704600	ONCHO KADUNA	630,045.00	1,562,333.50	932,288.50
052102704700	NIGERIA CENTRE FOR DISEASE CONTROL ABUJA	2,778,502.70	2,965,461.01	186,958.31
052102800100	FEDERAL STAFF CLINICS, ABUJA PHASE I	2,309,630.64	2,486,072.80	176,442.16
052102800200	FEDERAL STAFF CLINICS, ABUJA PHASE II	1,804,556.98	2,186,072.80	381,515.82
052102802900	FEDERAL STAFF DENTAL CLINICS, ABUJA	1,704,325.67	2,186,072.80	481,747.13
052102803000	FEDERAL STAFF DENTAL CLINICS, LAGOS	1,680,661.31	2,186,072.80	505,411.49
052102803100	FEDERAL STAFF CLINICS, GWARINPA, ABUJA	1,769,248.55	2,186,072.80	416,824.25
052102900100	PHS, ABUJA	1,380,283.22	1,697,635.26	317,352.04
052102900200	PHS, YOLA	1,380,283.22	1,697,635.26	317,352.04
052102900300	PHS, JALINGO	1,380,383.22	1,697,635.26	317,252.04
052102900400	PHS, MAIDUGURI	1,380,283.22	1,697,635.26	317,352.04
052102900500	PHS, DAMATURU	1,380,283.22	1,697,635.26	317,352.04
052102900600	PHS, KANO	1,380,283.22	1,697,635.26	317,352.04
052102900700	PHS, KASTINA	1,380,283.22	1,697,635.26	317,352.04
052102900800	PHS, DUTSE	1,380,283.22	1,697,635.26	317,352.04
052102900900	PHS, ILORIN	1,380,283.22	1,697,635.26	317,352.04
052102901000	PHS, SOKOTO	1,380,283.22	1,697,635.26	317,352.04
052102901100	PHS, IBADAN	1,380,283.22	1,697,635.26	317,352.04
052102901200	PHS, ABEOKUTA	1,380,283.22	1,697,635.26	317,352.04
052102901300	PHS, PORT- HARCOURT(BONNY, BRASS, ONNE, AIRPORT AND WHARF)	1,380,383.22	1,697,635.26	317,252.04
052102901400	PHS, CALABAR	1,380,283.22	1,697,635.26	317,352.04
052102901500	PHS, LAGOS, IKEJA, TINCAN, APAPA, IDIROKO.	1,380,283.22	1,697,635.26	317,352.04
052102901600	PHS, WARRI	1,380,283.22	1,697,635.26	317,352.04
052103000100	INSTITUTE OF CHILD HEALTH (LUTH) LAGOS	1,114,067.82	1,375,598.86	261,531.04
052103000200	INSTITUTE OF CHILD HEALTH (UBTH) BENIN	517,739.40	1,375,598.86	857,859.46
052103000300	INSTITUTE OF CHILD HEALTH (UCH) IBADAN	1,114,067.82	1,375,598.86	261,531.04
052103000400	INSTITUTE OF CHILD HEALTH (ABUTH) ZARIA	1,114,067.82	1,375,598.86	261,531.04
052103000500	INSTITUTE OF CHILD HEALTH (ENUGU) ENUGU	1,114,067.82	1,375,598.86	261,531.04
052103100100	NATIONAL INST. OF	29,437,422.42	35,218,712.53	5,781,290.11

	PHARM. RESEARCH AND DEVELOPMENT, ABUJA			
	NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA	29,536,399.46	35,729,680.04	6,193,280.58
052103200100	INSTITUTE OF PUBLIC ANALYSTS OF NIGERIA	6,029,867.63	7,425,786.29	1,395,918.66
052103300100	MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA, YABA	7,396,490.06	9,004,638.26	1,608,148.20
052103400100	FEDERAL SCHOOL OF OCCUPATIONAL THERAPY, YABA	23,498,972.50	27,947,604.21	4,448,631.71
052103500100	NOMA CHILDREN HOSPITAL, SOKOTO	3,521,200.00	13,576,284.19	10,055,084.19
052103600100	INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	3,634,370.15	4,486,872.78	852,502.63
052103700100	INSTITUTE OF FORENSICS SCIENCE LABORATORY- OSHODI	36,196,814.35	44,015,524.60	7,818,710.25
052103800100	DENTAL THERAPISTS REGISTRATION BOARD	7,891,227.70	11,916,060.00	4,024,832.30
052103900100	NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	31,873,218.37	33,760,923.03	1,887,704.66
052104800100	NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI	26,065,774.28	31,620,690.94	5,554,916.66
052104800200	NATIONAL OBSTETRIC FISTULA CENTRE KATSINA	20,933,142.18	25,334,557.64	4,401,415.46
052104800300	NATIONAL HOSPITAL	225,649,525.80	285,884,505.00	60,234,979.20
052104900100	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	260,222,563.69	272,189,508.00	11,966,944.31
053500100100	NATIONAL PARK HEADQUARTERS	54,002,967.69	60,889,316.00	6,886,348.31
053500200100	KAINJI NATIONAL PARK	44,409,633.25	53,405,846.00	8,996,212.75
053500300100	OYO NATIONAL PARK	69,587,036.83	67,323,145.00	-2,263,891.83
053500400100	CHAD BASIN NATIONAL PARK	23,526,005.00	51,308,641.00	27,782,636.00
053500500100	GASHAKA GUMTI NATIONAL PARK	52,096,730.56	85,163,171.58	33,066,441.02
053500600100	CROSS RIVER NATIONAL PARK	61,011,428.47	65,642,854.80	4,631,426.33
053500700100	KAMUKU NATIONAL PARK	45,912,001.40	50,123,871.00	4,211,869.60
053500800100	OKUMU NATIONAL PARK	38,656,844.46	48,727,656.00	10,070,811.54
053500900100	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	60,282,546.33	64,393,538.16	4,110,991.83
053501000100	FEDERAL COLLEGE OF FORESTRY IBADAN	63,559,424.89	76,663,599.00	13,104,174.11
053501100100	FEDERAL COLLECCE OF FORESTRY JOS	63,559,424.89	107,274,346.00	43,714,921.11
053501200100	FORESTRY RESEARCH	194,849,963.61	194,865,861.37	15,897.76
053501300100				

053501400100	INSTITUTE OF IBADAN FORESTRY MECHANISATION COLLEGE AFAKA	62,363,430.42	67,817,312.00	5,453,881.58
053501500100	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	181,427,549.46	187,248,577.70	5,821,028.24
053501600100	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	330,383,855.66	390,178,211.42	59,794,355.76
053501700100	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	35,021,049.58	35,909,098.00	888,048.42
053900100100	PRESIDENCY - NATIONAL SPORTS COMMISSION - HQTRS	2,635,689,708.38	3,764,686,708.10	1,128,996,999.72
053900200100	NIGERIA FOOTBALL ASSOCIATION	1,015,091,759.05	1,101,236,319.00	86,144,559.95
053900300100	NIGERIA INSTITUTE FOR SPORTS (NIS)	75,613,460.69	90,592,792.00	14,979,331.31
054300100100	NATIONAL POPULATION COMMISSION	289,823,879.49	377,539,234.39	87,715,354.90
	<b>SOCIAL SECTOR TOTAL</b>	<b>73,088,907,190.15</b>	<b>79,978,368,560.23</b>	<b>6,889,461,370.08</b>
	<b>TOTAL</b>	<b>537,917,487,132.38</b>	<b>582,897,857,420.48</b>	<b>44,980,370,288.10</b>

**Note 22**

**Schedule Of Other CRF Charges ( Incl. Service Wide Votes) For 2015**

<b>Code</b>	<b>Description</b>	<b>ACTUAL YEAR 2015</b>	<b>BUDGET YEAR 2015</b>	<b>VARIANCE FOR 2015</b>
<b>01</b>	<b>ADMINISTRATION</b>			
011100100100	STATE HOUSE - HQTRS OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - MDGS	3,249,026,838.27	3,249,026,838.27	0.00
011100500100	(OSSAP-MDGS) BUREAU OF PUBLIC	12,288,134.82	12,288,134.82	0.00
011100700100	ENTERPRISES (BPE) NATIONAL EMERGENCY MANAGEMENT AGENCY	455,266,618.00	455,266,618.00	0.00
011100800100	(NEMA)	13,575,249,825.62	13,575,249,825.62	0.00
011200100100	NASS MANAGEMENT	5,626,001.00	404,630,208.00	399,004,207.00
011602100100	MILITARY PENSION BOARD FEDERAL MINISTRY OF FOREIGN & INTERGOVERNMENTAL	101,590,841,728.78	101,590,841,728.78	0.00
011900100100	AFFAIRS - HQTRS	5,000,000.00	5,000,000.00	0.00
012300500100	NEWS AGENCY OF NIGERIA	9,982,069.21	27,764,645.21	17,782,576.00
012300600100	VOICE OF NIGERIA	33,614,708.47	33,614,708.47	0.00

012300900100	NIGERIA PRESS COUNCIL PUBLIC COMPLAINTS	35,776,833.69	35,776,833.69	0.00
014500100100	COMMISSION FEDERAL CIVIL SERVICE	287,643,939.52	322,216,539.52	34,572,600.00
014700100100	COMMISSION INDEPENDENT NATIONAL	5,943,338.26	5,943,338.26	0.00
014800100100	ELECTORAL COMMISSION FEDERAL MINISTRY OF	83,663,853,012.18	83,663,853,012.18	0.00
015500100100	POLICE AFFAIRS FEDERAL ROAD SAFETY	3,135,200.00	3,135,200.00	0.00
016100700100	COMMISSION NEW PARTNERSHIP FOR	528,816,298.06	528,816,298.06	0.00
016100900100	AFRICAN DEVELOPMENT NATIONAL ACTION	30,000,000.00	30,000,000.00	0.00
016101200100	COMMITTEE ON AIDS (NACA)	33,263,917.42	33,263,917.42	0.00
016101500100	NIGERIA CHRISTIAN PILGRIM COMMISSION	245,411,293.55	310,039,130.75	64,627,837.20
	<b>ADMINISTRATION TOTAL</b>	<b>203,770,739,756.85</b>	<b>204,286,726,977.05</b>	<b>515,987,220.20</b>
<b>02</b>	<b>ECONOMIC</b>			
	NIGERIA STORED PRODUCTS RESEARCH,			
021505000100	ILORIN DEBT MANAGEMENT	49,141,793.00	49,141,793.00	0.00
022000200100	OFFICE BUDGET OFFICE OF THE	45,957,447.44	45,957,447.44	0.00
022000300100	FEDERATION SERVICE WIDE VOTE	418,120,873.18	418,120,873.18	0.00
022000300200	OFFICE OF THE ACCOUNTANT-GENERAL OF	301,272,874,977.13	1,389,749,609,499.13	1,088,476,734,522.00
022000700100	THE FEDERATION INDUSTRIAL ARBITRATION	1,918,817.39	24,553,147.39	22,634,330.00
022700200100	PANEL NIGERIA NATURAL	181,737,822.00	181,737,822.00	0.00
022800400100	MEDICINE DEVELOPMENT AGENCY NATIONAL	11,555,190.00	11,555,190.00	0.00
022800800100	BIOTECHNOLOGICAL DEVELOPMENT AGENCY - ABUJA	1,575,967,533.26	1,575,967,533.26	0.00
022800800200	BIORESOURCE DEVELOPMENT CENTRE ABUJA, FCT	51,429,277.33	51,429,277.33	0.00
022800800400	BIORESOURCE DEVELOPMENT CENTRE JALINGO, TARABA STATE	30,440,115.75	30,440,115.75	0.00
022802200100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IGBOTAKO	200,000.00	200,000.00	0.00
022900500100	MARITIME ACADEMY, ORON	865,165,471.58	865,165,471.58	0.00



023100100100	FEDERAL MINISTRY OF ENERGY (POWER) - HQTRS	10,436,276.20	10,436,276.20	0.00
023100300100	NATIONAL RURAL ELECTRIFICATION AGENCY	50,000,000.00	50,000,000.00	0.00
023300900100	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	63,798,696.37	63,798,696.37	0.00
023400600100	SURVEY COUNCIL OF NIGERIA	39,832,212.21	39,832,212.21	0.00
023800400100	NATIONAL BUREAU OF STATISTICS	126,681,968.02	126,681,968.02	0.00
024600100100	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	38,759,880.00	38,759,880.00	0.00
025000100100	FISCAL RESPONSIBILITY COMMISSION	5,872,740.00	5,872,740.00	0.00
025204000100	CROSS RIVER RBDA	23,508,305.61	23,508,305.61	0.00
	<b>ECONOMIC TOTAL</b>	<b>304,863,399,396.47</b>	<b>1,393,362,768,248.47</b>	<b>1,088,499,368,852.00</b>
<b>03</b>	<b>LAW &amp; JUSTICE</b>			
031800100100	NATIONAL JUDICIAL COUNCIL- ABUJA	11,550,000.00	61,550,000.00	50,000,000.00
031800500100	HIGH COURT OF JUSTICE ? F.C.T. ABUJA	17,761,709.94	17,761,709.94	0.00
032600200100	NIGERIAN LAW REFORM COMMISSION	8,140,457.00	8,140,457.00	0.00
032600300100	LEGAL AID COUNCIL	65,772,745.00	65,772,745.00	0.00
	<b>LAW &amp; JUSTICE TOTAL</b>	<b>103,224,911.94</b>	<b>153,224,911.94</b>	<b>50,000,000.00</b>
<b>05</b>	<b>SOCIAL SECTOR</b>			
051300200100	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	6,143,428.13	6,143,428.13	0.00
051400200100	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	14,241,778.10	14,241,778.10	0.00
051700300100	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	75,010,352.10	75,010,352.10	0.00
051701000100	MASS LITERACY COUNCIL	36,134,240.10	36,134,240.10	0.00
051701900100	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	59,235,575.00	59,235,575.00	0.00
051701900700	FEDERAL COLLEGE OF EDUCATION KANO	5,777,595.00	5,777,595.00	0.00
051702000100	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	1,184,910.00	1,184,910.00	0.00
051702100700	UNIVERSITY OF JOS	,653,000.00	,653,000.00	0.00
051702101600	UNIVERSITY OF TECHNOLOGY, OWERRI	2,050,000.00	2,050,000.00	0.00
051702102500	NATIONAL MATHEMATICAL CENTRE, SHEDA	10,408,554.36	10,408,554.36	0.00
052102600500	UNIVERSITY OF BENIN TEACHING HOSPITAL	423,001,093.86	423,001,093.86	0.00

052102601600	ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL BAUCHI	31,709,580.19	31,709,580.19	0.00
052102700500	FEDERAL PSYCHIATRIC HOSPITAL KADUNA	152,000.00	152,000.00	0.00
052102700600	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	102,597,160.88	102,597,160.88	0.00
052102702800	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	91,311,753.60	91,311,753.60	0.00
052102702900	FEDERAL TEACHING HOSPITAL, ABAKALIKI	1,126,711,822.97	1,126,711,822.97	0.00
052102703600	FEDERAL MEDICAL CENTRE, NASARAWA STATE	544,903,558.00	544,903,558.00	0.00
053500900100	OKUMU NATIONAL PARK NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS	5,751,337.18	5,751,337.18	0.00
053501600100	ENFORCEMENT AGENCY PRESIDENCY - NATIONAL SPORTS COMMISSION -	41,854,619.61	41,854,619.61	0.00
053900100100	HQTRS	2,965,268,245.64	2,965,268,245.64	0.00
	<b>SOCIAL SECTOR TOTAL</b>	<b>5,563,100,604.72</b>	<b>5,563,100,604.72</b>	<b>0.00</b>
	<b>TOTAL</b>	<b>514,300,464,669.98</b>	<b>1,603,365,820,742.18</b>	<b>1,089,065,356,072.20</b>

**Note 23**

**Schedule Of Capital Expenditure: Administrative Sector For 2015**

Code	Description	ACTUAL YEAR 2015	BUDGET YEAR 2015	VARIANCE FOR 2015
<b>01</b>	<b>ADMINISTRATION</b>			
011100100100	STATE HOUSE - HQTRS OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - MDGS	1,936,403,311.74	1,583,833,000.00	-352,570,311.74
011100500100	(OSSAP-MDGS)	3,996,981.00	8,000,000.00	4,003,019.00
011100600100	NIPSS, KURU	23,904,326.00	47,808,651.00	23,904,325.00
011100700100	BUREAU OF PUBLIC ENTERPRISES (BPE)	124,654,349.79	250,000,000.00	125,345,650.21
011100800100	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	9,044,047,250.45	9,309,974,324.34	265,927,073.89
011100900100	ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	875,161,900.00	1,750,323,800.00	875,161,900.00
011101000100	BUREAU OF PUBLIC PROCUREMENT (BPP)	80,546,495.70	81,307,350.00	760,854.30
011101100100	NIGERIA EXTRACTIVE INDUSTRIES	13,535,373.00	27,070,749.00	13,535,376.00

TRANSPARENCY INITIATIVE (NEITI) NIGERIA ATOMIC ENERGY COMMISSION & ITS				
011104800100	CENTRES	172,725,729.90	347,837,047.00	175,111,317.10
	OFFICE OF THE CHIEF ECONOMIC ADVISER TO			
011105100100	THE PRESIDENT	11,791,280.00	24,196,000.00	12,404,720.00
011200100100	NASS MANAGEMENT	2,634,955,271.72	1,678,627,852.00	-956,327,419.72
011200200100	SENATE	2,752,722,108.51	3,400,000,000.00	647,277,891.49
	HOUSE OF			
011200300100	REPRESENTATIVES	1,791,090,354.67	2,768,000,000.00	976,909,645.33
	NATIONAL ASSEMBLY			
011200400100	COMMISSION	118,844,700.00	131,687,500.00	12,842,800.00
011200500100	LEGISLATIVE AIDES	299,828,750.00	299,828,750.00	0.00
011200800100	GENERAL SERVICE OFFICE	823,862,736.50	824,000,000.00	137,263.50
	NATIONAL INSTITUTE FOR			
011200900100	LEGISLATIVE STUDIES (NILS)	2,777,843,428.50	3,050,436,855.00	272,593,426.50
	FEDERAL MINISTRY OF			
011600100100	DEFENCE - MAIN MOD	2,956,346,976.60	3,325,611,794.00	369,264,817.40
011600200100	DEFENCE HEADQUARTERS	452,872,847.75	905,745,695.00	452,872,847.25
011600300100	NIGERIAN ARMY	2,873,191,668.25	5,746,383,337.00	2,873,191,668.75
011600400100	NIGERIAN NAVY	1,490,304,129.93	8,065,590,668.00	6,575,286,538.07
011600500100	NIGERIAN AIRFORCE	2,160,185,270.00	7,630,105,522.00	5,469,920,252.00
	NIGERIAN DEFENCE			
011600600100	ACADEMY (NDA)	1,091,872,989.75	2,183,745,979.00	1,091,872,989.25
	NIGERIAN DEFENCE			
011600700100	COLLEGE	1,546,009,473.50	3,362,343,402.00	1,816,333,928.50
	COMMAND AND STAFF			
011600800100	COLLEGE, JAJI	107,757,160.33	215,534,345.00	107,777,184.67
	NIGERIAN ARMED FORCES			
	RESETTLEMENT CENTRE,			
011600900100	LAGOS	64,763,483.75	129,546,967.00	64,783,483.25
	DEFENCE INDUSTRIES			
	CORPORATION OF NIGERIA			
011601000100	(DICON)	418,759,842.25	837,519,685.00	418,759,842.75
	DEFENCE INTELLIGENCE			
011601100100	SCHOOL	15,290,172.00	15,290,172.00	0.00
	DEFENCE INTELLIGENCE			
011601200100	AGENCY	1,866,952,198.80	3,927,121,609.00	2,060,169,410.20
011601501700	DEFENCE MISSIONS	163,312,919.50	326,625,838.00	163,312,918.50
011602100100	MILITARY PENSION BOARD	14,417,493.75	28,834,987.00	14,417,493.25
	FEDERAL MINISTRY OF			
	FOREIGN &			
	INTERGOVERNMENTAL			
011900100100	AFFAIRS - HQTRS	242,052,421.42	3,360,000,000.00	3,117,947,578.58
011900200100	TECHNICAL AIDS CORPS	143,963,862.30	288,000,000.00	144,036,137.70
	FOREIGN SERVICE			
011900300100	ACADEMY (FSA)	110,500,000.00	221,000,000.00	110,500,000.00
011900700100	DIRECTORATE OF	37,614,571.20	78,000,000.00	40,385,428.80

	TECHNICAL COOP. IN AFRICA NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	11,937,897.00	125,000,000.00	113,062,103.00
011900800100	FOREIGN MISSION:			
011900900400	ALGIERS	176,187,500.00	210,000,000.00	33,812,500.00
	FOREIGN MISSION:			
011900901900	BRASILIA	146,187,500.00	150,000,000.00	3,812,500.00
	FOREIGN MISSION: DAR-ES- SALAAM			
011900903400		123,151,252.00	123,151,252.00	0.00
	FOREIGN MISSION:			
011900904900	JOHANNESBURG	166,187,500.00	190,000,000.00	23,812,500.00
	FOREIGN MISSION:			
011900905000	KAMPALA	0	0	0.00
	FOREIGN MISSION:			
011900905800	LIBREVILLE	80,000,000.00	80,000,000.00	0.00
011900905900	FOREIGN MISSION: LISBON	100,000,000.00	100,000,000.00	0.00
011900906000	FOREIGN MISSION: LOME	132,000,000.00	132,000,000.00	0.00
	FOREIGN MISSION:			
011900906400	MADRID	140,000,000.00	140,000,000.00	0.00
	FOREIGN MISSION:			
011900906700	MAPUTO	100,000,000.00	100,000,000.00	0.00
	FOREIGN MISSION:			
011900907200	N'DJAMENA	171,187,500.00	200,000,000.00	28,812,500.00
	FOREIGN MISSION:			
011900908100	OUAGADOUGOU	100,000,000.00	100,000,000.00	0.00
011900908800	FOREIGN MISSION: ROME	176,461,874.00	210,548,748.00	34,086,874.00
011900910200	FOREIGN MISSION: TUNIS	146,187,500.00	150,000,000.00	3,812,500.00
	FOREIGN MISSION			
011900911200	BELGRADE, SERBIA	60,000,000.00	60,000,000.00	0.00
	FOREIGN MISSION			
011900911500	PRAQUE, CZECH REPUBLIC	30,000,000.00	30,000,000.00	0.00
	FOREIGN MISSION			
011900911600	VATICAN	222,337,500.00	302,300,000.00	79,962,500.00
	FEDERAL MINISTRY OF INFORMATION - HQTRS NIGERIAN TELEVISION AUTHORITY			
012300100100		92,028,875.00	199,520,375.00	107,491,500.00
012300300100	FEDERAL RADIO CORPORATION OF NIGERIA	454,036,089.44	444,887,941.36	-9,148,148.08
012300400100	NEWS AGENCY OF NIGERIA	28,523,065.80	48,095,522.50	19,572,456.70
012300500100	VOICE OF NIGERIA	14,883,100.00	30,000,000.00	15,116,900.00
012300600100	NIGERIAN FILM CORPORATION	17,218,980.33	35,000,000.00	17,781,019.67
012300700100	NATIONAL BROADCASTING COMMISSION	12,500,000.00	25,000,000.00	12,500,000.00
012300800100		14,590,114.76	30,000,000.00	15,409,885.24
012300900100	NIGERIA PRESS COUNCIL	12,496,998.19	25,000,000.00	12,503,001.81
	NATIONAL FILM AND VEDIO CENSOR BOARD			
012301000100		12,476,440.00	25,000,000.00	12,523,560.00
012400100100	FEDERAL MINISTRY OF	64,742,966.67	148,359,460.00	83,616,493.33

INTERIOR - HQTRS				
012400200100	NIGERIAN PRISON SERVICE	501,126,850.61	896,390,001.00	395,263,150.39
012400300100	NIGERIA IMMIGRATION SERVICE	539,612,408.54	1,093,210,963.00	553,598,554.46
012400400100	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	184,729,614.60	371,075,961.00	186,346,346.40
012400500100	CIVIL DEFENCE, IMMIGRATION AND PRISON SERVICE BOARD (CIPB)	4,893,036.00	9,786,070.00	4,893,034.00
012400700100	FEDERAL FIRE SERVICE	101,947,273.85	371,177,546.00	269,230,272.15
012500100100	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	349,744,865.79	741,528,673.50	391,783,807.71
012500200100	FEDERAL GOVT STAFF HOUSING LOANS BOARD	103,374,815.99	67,120,236.59	-36,254,579.40
014000100100	AUDITOR GENERAL FOR THE FEDERATION	199,999,981.20	400,000,000.00	200,000,018.80
014500100100	PUBLIC COMPLAINTS COMMISSION	191,030,350.52	169,512,534.00	-21,517,816.52
014700100100	FEDERAL CIVIL SERVICE COMMISSION	67,991,650.00	150,000,094.00	82,008,444.00
014800100100	INDEPENDENT NATIONAL ELECTORAL COMMISSION	4,399,686,606.88	41,030,367,783.32	36,630,681,176.44
014900100100	FEDERAL CHARACTER COMMISSION	211,981,425.79	212,579,935.00	598,509.21
015500100100	FEDERAL MINISTRY OF POLICE AFFAIRS	58,052,000.00	190,000,000.00	131,948,000.00
015500200100	NIGERIA POLICE ACADEMY WUDIL, KANO	155,000,000.00	310,000,000.00	155,000,000.00
015600100100	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	126,996,512.00	799,999,999.00	673,003,487.00
015600300100	NIGERIA COMMUNICATION SATELLITE	164,783,151.75	200,000,000.00	35,216,848.25
015700100100	NATIONAL SECURITY ADVISER	372,759,000.00	11,300,000,120.00	10,927,241,120.00
015700200100	DIRECTORATE OF STATE SECURITY SERVICE	1,810,188,696.66	7,380,000,072.00	5,569,811,375.34
015700300100	NATIONAL INTELLIGENT AGENCY	1,545,282,968.07	6,299,999,794.00	4,754,716,825.93
015700400100	PRESIDENTIAL AIR FLEETS (STATE HOUSE)	372,830,192.00	1,520,000,013.00	1,147,169,821.00
015800100100	CODE OF CONDUCT TRIBUNAL	176,666,668.00	313,333,334.00	136,666,666.00
015900100100	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	17,678,574.85	40,000,000.00	22,321,425.15
016000100100	POLICE SERVICE COMMISSION HQTRS	112,500,000.00	250,000,000.00	137,500,000.00
016100100100	SECRETARY TO THE	426,550,323.70	892,467,476.70	465,917,153.00

	GOVERNMENT OF THE FEDERATION HQTRS NATIONAL COMMISSION			
016100300100	FOR REFUGEES	766,100,001.00	1,532,200,003.00	766,100,002.00
016100400100	LAGOS LIAISON OFFICE NATIONAL IDENTITY MANAGEMENT	9,203,016.00	18,406,031.00	9,203,015.00
016100500100	COMMISSION	768,238,090.00	1,536,476,178.00	768,238,088.00
016100600100	NATIONAL MERIT AWARD FEDERAL ROAD SAFETY	25,000,000.00	50,000,000.00	25,000,000.00
016100700100	COMMISSION PRESIDENTIAL ADVISORY	752,258,051.24	2,730,150,455.89	1,977,892,404.65
016100800100	COMMITTEE NEW PARTNERSHIP FOR	1,930,500,120.00	4,824,999.00	-1,925,675,121.00
016100900100	AFRICAN DEVELOPMENT NATIONAL ACTION COMMITTEE ON AIDS	72,584,258.36	141,259,000.00	68,674,741.64
016101200100	(NACA) NATIONAL PENSION	1,068,783,940.29	1,930,500,120.00	861,716,179.71
016101300100	COMMISSION NATIONAL HAJJ	60,758,322.00	104,815,550.00	44,057,228.00
016101400100	COMMISSION OF NIGERIA NIGERIA CHRISTIAN		76,249,998.00	76,249,998.00
016101500100	PILGRIM COMMISSION NATIONAL LOTTERY TRUST	23,380,871.51	74,250,000.00	50,869,128.49
016101600100	FUND NATIONAL LOTTERY REGULATORY	13,510,000.00	27,019,999.00	13,509,999.00
016101700100	COMMISSION (NLRC)	163,118,911.02	269,400,000.00	106,281,088.98
016101800100	SERVICOM PRESIDENTIAL TECHNICAL	9,275,140.00	19,915,000.00	10,639,860.00
016101900100	COMMITTEE ON LAND REFORMS NATIONAL BOUNDARY	36,600,000.00	73,200,000.00	36,600,000.00
016102100100	COMMISSION (NBC) HQTRS BORDER COMMUNITIES DEVELOPMENT AGENCY	19,557,513.48	35,479,049.00	15,921,535.52
016102200100	(BCDA) HQTRS FEDERAL MINISTRY OF	279,041,715.51	557,633,911.00	278,592,195.49
016200100100	SPECIAL DUTIES SGF POLICE FORMATIONS AND	8,171,100.00	20,000,000.00	11,828,900.00
016300100100	COMMAND FEDERAL MINISTRY OF	8,381,492,385.98	17,800,000,000.00	9,418,507,614.02
016400100100	SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS HQTRS	521,145,570.00	845,000,000.00	323,854,430.00
	<b>ADMINISTRATION TOTAL</b>	<b>69,151,530,454.94</b>	<b>172,499,126,077.20</b>	<b>103,347,595,622.26</b>
	<b>TOTAL</b>	<b>69,151,530,454.94</b>	<b>172,499,126,077.20</b>	<b>103,347,595,622.26</b>

**Schedule Of Capital Expenditure: Economic Sector For 2015**

Code	Description	ACTUAL YEAR 2015	BUDGET YEAR 2015	VARIANCE FOR
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2015

02	ECONOMIC			
021500100100	FEDERAL MINISTRY OF AGRICULTURE	2,915,742,654.02	5,510,739,968.00	2,594,997,313.98
021500200100	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO	8,292,713.00	16,585,437.00	8,292,724.00
021500300100	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	-12,527,758.54	170,920,855.50	183,448,614.04
021500400100	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORIN		203,143,500.00	203,143,500.00
021500500100	NATIONAL CEREALS RESEARCH INSTITUTE- BADEGGI	73,763,730.00	147,558,689.00	73,794,959.00
021500600100	NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	97,767,545.30	195,539,012.00	97,771,466.70
021500700100	NATIONAL ROOT CROPS RESEARCH INSTITUTE- UMUDIKE	92,088,536.00	184,177,073.00	92,088,537.00
021500800100	NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR) - BENIN	19,145,166.00	38,290,333.00	19,145,167.00
021500900100	INSTITUTE OF AGRICULTURAL RESEARCH- ZARIA	35,612,318.00	71,224,636.00	35,612,318.00
021501000100	NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE- ZARIA	35,882,386.45	72,133,474.00	36,251,087.55
021501100100	NATIONAL HORTICULTURAL RESEARCH INSTITUTE- IBADAN	41,157,546.00	82,315,090.00	41,157,544.00
021501400100	COCOA RESEARCH INSTITUTE- IBADAN	43,475,977.93	87,439,118.00	43,963,140.07
021501500100	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING- IBADAN	42,033,980.00	84,067,960.00	42,033,980.00
021501600100	RUBBER RESEARCH INSTITUTE- BENIN	5,307,826.00	10,615,651.00	5,307,825.00
021501700100	NATIONAL INSTITUTE OF FRESHWATER FISH- NEW BUSSA	42,450,134.00	84,900,267.00	42,450,133.00
021501800100	NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES- ZARIA	19,359,474.00	38,718,946.00	19,359,472.00
021501900100	VETERINARY COUNCIL OF NIGERIA	180,000.00	5,714,975.00	5,534,975.00

021502000100	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	115,430,431.00	115,430,433.00	2.00
021502100100	FEDERAL COLLEGE OF AGRICULTURE - AKURE	20,429,226.00	40,858,453.00	20,429,227.00
021502200100	FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION- IBADAN	36,601,400.00	73,202,799.00	36,601,399.00
021502300100	FEDERAL COLLEGE OF AGRICULTURE - ISHIAGU	86,831,920.00	173,663,839.00	86,831,919.00
021502400100	FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY - NEW BUSSA	6,746,304.50	13,715,940.00	6,969,635.50
021502500100	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	10,199,756.00	20,419,511.00	10,219,755.00
021502600100	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	5,676,405.00	11,758,838.00	6,082,433.00
021502700100	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	38,743,744.90	77,487,487.00	38,743,742.10
021502800100	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	42,263,523.95	260,347,724.00	218,084,200.05
021502900100	FEDERAL CO-OPERATIVE COLLEGE- IBADAN	10,677,710.00	44,210,000.00	33,532,290.00
021503000100	FEDERAL CO-OPERATIVE COLLEGE- KADUNA	22,105,000.00	122,415,671.00	100,310,671.00
021503100100	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	17,105,000.00	34,210,000.00	17,105,000.00
021503200100	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	5,429,226.00	10,858,453.00	5,429,227.00
021503300100	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	9,792,727.00	19,605,000.00	9,812,273.00
021503400100	FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	569,390.00	79,771,279.00	79,201,889.00
021503500100	NATIONAL AGRICULTURAL INSURANCE CORPORATION (NAIC)	14,245,395.77	28,574,875.00	14,329,479.23
021503600100	NIGERIAN INSTITUTE OF ANIMAL SCIENCE	12,200,272.00	24,400,542.00	12,200,270.00
021505000100	NIGERIA STORED PRODUCTS RESEARCH,	33,672,183.30	69,955,232.00	36,283,048.70



ILORIN				
021505100100	NATIONAL AGRICULTURE SEEDS COUNCIL	79,535,300.00	159,092,842.00	79,557,542.00
021505300100	NIGERIA AGRICULTURAL QUARANTINE SERVICE	0.00	36,897,156.00	36,897,156.00
021505400100	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	28,003,378.00	56,006,755.00	28,003,377.00
021505500100	OFFICE OF THE PERMANENT REPRESENTATIVE TO FAO	2,941,052.00	5,882,102.00	2,941,050.00
021505600100	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	46,328,030.00	92,661,121.00	46,333,091.00
021505800100	NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	107,844,890.00	215,689,778.00	107,844,888.00
022000100100	FEDERAL MINISTRY OF FINANCE - HQTRS	295,249,473.15	10,245,000,000.00	9,949,750,526.85
022000200100	DEBT MANAGEMENT OFFICE	31,341,552.29	194,000,000.00	162,658,447.71
022000300100	BUDGET OFFICE OF THE FEDERATION	5,484,575.00	140,484,575.00	135,000,000.00
022000300200	SERVICE WIDE VOTE	170,506,481,922.02	433,234,367,182.51	262,727,885,260.49
022000600100	INVESTMENT AND SECURITIES TRIBUNAL	36,838,750.00	87,200,000.00	50,361,250.00
022000700100	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	168,592,500.00	230,000,000.00	61,407,500.00
022001100100	NIGERIA CUSTOM SERVICES PENSION TRANSITIONAL ARRANGEMENT	23,215,451,958.05	24,417,518,275.82	1,202,066,317.77
022001500100	DEPARTMENT (PTAD) HQTRS	12,977,051.42	68,777,051.42	55,800,000.00
022200100100	FEDERAL MINISTRY OF TRADE AND INVESTMENT - HQTRS	340,525,101.32	876,000,000.00	535,474,898.68
022200600100	NIGERIAN EXPORT PROMOTION COUNCIL	10,000,000.00	20,000,000.00	10,000,000.00
022200800100	NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	5,000,000.00	20,000,000.00	15,000,000.00
022200900100	CONSUMER PROTECTION COUNCIL	12,374,627.00	25,000,000.00	12,625,373.00
022201000100	LAGOS INTERNATIONAL TRADE FAIR COMPLEX MANAGEMENT BOARD	85,000,000.00	17,000,000.00	-68,000,000.00
022201300100	ONNE OIL AND GAS FREE ZONE AUTHORITY	30,000,000.00	30,000,000.00	0.00
022201400100	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	5,725,850.00	13,227,500.00	7,501,650.00
022201500100	ABUJA SECURITIES AND COMMODITY EXCHANGE		30,000,000.00	30,000,000.00

COMMISSION				
022202700100	SMEDAN - H/QTRS	389,000,000.00	778,000,000.00	389,000,000.00
022203000100	NIGERIAN INVESTMENT PROMOTION COUNCIL HQTRS	10,000,000.00	20,000,000.00	10,000,000.00
022700100100	FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY - HQTRS	100,436,568.75	200,446,428.00	100,009,859.25
022700200100	INDUSTRIAL ARBITRATION PANEL	24,900,100.00	62,400,000.00	37,499,900.00
022700300100	MICHAEL IMODU INSTITUTE OF LABOUR STUDIES	30,000,000.00	60,000,000.00	30,000,000.00
022700400100	NATIONAL PRODUCTIVITY CENTRE	15,000,000.00	30,000,000.00	15,000,000.00
022700500100	NATIONAL DIRECTORATE OF EMPLOYMENT	394,045,919.58	175,000,000.00	-219,045,919.58
022800100100	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	18,482,284.14	33,151,714.00	14,669,429.86
022800200100	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES	188,141,592.68	421,744,548.00	233,602,955.32
022800300100	SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	9,985,295.90	20,000,000.00	10,014,704.10
022800500100	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA	122,380,148.73	245,000,000.00	122,619,851.27
022800500300	ADVANCED SPACE TECHNOLOGY APPLICATION LABORATORY UYO AKWA IBOM STATE	7,500,000.00	15,000,000.00	7,500,000.00
022800800100	NATIONAL BIOTECHNOLOGICAL DEVELOPMENT AGENCY - ABUJA	135,266,509.67	270,585,598.00	135,319,088.33
022800800700	BIORESOURCE DEVELOPMENT CENTRE ODI, BAYELSA STATE	229,800,000.00	230,000,000.00	200,000.00
022800900100	BOARD FOR TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABUJA	137,470,999.40	275,000,000	137,529,000.60
022801800100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU	36,000.00	0	-36,000.00
022803200100	ELECTRONICS DEVELOPMENT INSTITUTE (ELDI), AWKA	5,588,390.00	10,000,000.00	4,411,610.00

022803700100	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA NIGERIAN BUILDING AND ROAD RESEARCH	33,642,743.24	95,000,000.00	61,357,256.76
022804100100	INSTITUTE - LAGOS PROJECT DEVELOPMENT	220,207,219.50	440,414,439.00	220,207,219.50
022804200100	INSTITUTE - ENUGU NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS	125,000,000.00	250,000,000.00	125,000,000.00
022804500100	RESEARCH - KADUNA FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - OSHODI	12,772,382.00	100,000,000.00	87,227,618.00
022804600100	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE	215,000,000.00	430,000,000.00	215,000,000.00
022804900100	NIGERIA INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY (NILEST) HQTRS	7,500,000.00	15,000,000.00	7,500,000.00
022805000100	LIGHT LEATHER MANUFACTURE CENTRE, SOKOTO	80,000,000.00	160,000,000.00	80,000,000.00
022805000300	NIGERIA INSTITUTE FOR SCIENCE LABORATORY TECHNOLOGY - IBADAN	80,000,000.00	80,000,000.00	0.00
022805100100	POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT CENTRE - OKENE	10,000,000.00	20,000,000.00	10,000,000.00
022805200100	NATIONAL CENTRE FOR REMOTE SENSING - JOS	5,000,000.00	10,000,000.00	5,000,000.00
022805300100	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	14,999,849.50	29,999,699.00	14,999,849.50
022806300100	ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME, TARABA	14,998,610.00	30,000,000.00	15,001,390.00
022806400100	ENERGY COMMISSION OF NIGERIA	5,000,000.00	10,000,000.00	5,000,000.00
022807300100	FEDERAL MINISTRY OF TRANSPORT - HQTRS	73,958,037.68	155,000,000.00	81,041,962.32
022900100100	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	250,479,094.00	1,308,134,442.00	1,057,655,348.00
022900200100	NIGERIAN RAILWAY CORPORATION	561,308,970.63	1,122,680,589.00	561,371,618.37
022900300100	NATIONAL INLAND WATERWAYS AUTHORITY	357,962,154.00	715,924,308.00	357,962,154.00
022900400100	MARITIME ACADEMY,	4,069,224,105.00	4,676,307,125.00	607,083,020.00
022900500100		602,854,154.59	1,068,005,572.01	465,151,417.42

	ORON			
023000100100	FEDERAL MINISTRY OF AVIATION NIGERIAN	616,152,604.54	1,140,000,000.00	523,847,395.46
023000200100	METEOROLOGICAL AGENCY NIGERIAN COLLEGE OF AVIATION TECHNOLOGY-ZARIA	60,000,000.00	120,000,000.00	60,000,000.00
023000300100	NIGERIA AIRSPACE MANAGEMENT AGENCY	0	1,190,000,000.00	1,190,000,000.00
023000400100	FEDERAL AIRPORT AUTHORITY OF NIGERIA ACCIDENT INVESTIGATION BUREAU	350,000,000.00	700,000,000.00	350,000,000.00
023000500100	FEDERAL MINISTRY OF ENERGY (POWER) - HQTRS	1,810,581,202.00	2,550,000,000.00	739,418,798.00
023000600100	NATIONAL RURAL ELECTRIFICATION AGENCY NIGERIAN ELECTRICITY REGULATORY COMMISSION	2,064,166.00	140,000,000.00	137,935,834.00
023100100100	ELECTRICITY MANAGEMENT SERVICES LIMITED (EMSL) HQTRS	479,475,487.36	1,115,480,907.00	636,005,419.64
023100300100	NATIONAL POWER TRAINING INSTITUTE NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	948,109,032.04	1,868,333,314.00	920,224,281.96
023100400100	TRANSMISSION COMPANY OF NIGERIA	0	42,290,077.00	42,290,077.00
023100500100	NIGERIAN BULK ELECTRICITY TRADING PLC	501,790,076.00	1,003,580,153.00	501,790,077.00
023101000100	MINSITRY OF ENERGY (PETROLEUM RESOURCES) HQTRS	106,277,787.85	234,580,153.00	128,302,365.15
023101100100	DEPARTMENT OF PETROLEUM RESOURCES	31,145,038.00	62,290,076.00	31,145,038.00
023102000100	PETROLEUM TRAINING INSTITUTE	0	535,246,846.00	535,246,846.00
023103400100	NIGERIA CONTENT DEVELOPMENT AND MONITORING BOARD	134,099,230.00	268,198,474.00	134,099,244.00
023200100100	PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	479,287,366.11	988,382,651.00	509,095,284.89
023200200100	NIGERIA NUCLEAR REGULATORY AUTHORITY	4,702,027,895.43	4,702,027,895.43	0.00
023200300100	FEDERAL MINISTRY OF MINES AND STEEL DEVELOPMENT - HQTRS	120,454,521.50	240,909,043.00	120,454,521.50
023200700100		60,190,115.50	120,380,231.00	60,190,115.50
023200800800		0	35,429,040.00	35,429,040.00
023200900100		57,449,517.50	114,899,035.00	57,449,517.50
023300100100		350,572,773.00	705,293,600.00	354,720,827.00

023300300100	NIGERIAN GEOLOGICAL SURVEY AGENCY.	30,854,660.00	62,000,000.00	31,145,340.00
023300400100	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	114,813,220.93	118,000,000.00	3,186,779.07
023300600100	METALLURGICAL TRAINING INSTITUTE, ONITSHA	9,500,000.00	28,500,000.00	19,000,000.00
023300900100	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	45,741,417.41	95,000,000.00	49,258,582.59
023301000100	NIGERIA MINING CADASTRE OFFICE & CENTRES	19,999,100.00	40,000,000.00	20,000,900.00
023400100100	FEDERAL MINISTRY OF WORKS	17,908,668,516.05	18,132,000,000.00	223,331,483.95
023400200100	OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	197,392,209.26	400,000,000.00	202,607,790.74
023400300100	FEDERAL SCHOOL OF SURVEY, OYO	100,000,000.00	200,000,000.00	100,000,000.00
023400400100	FEDERAL ROAD MAINTENANCE AGENCY	542,657,289.91	869,149,274.93	326,491,985.02
023400500100	COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)		150,000,000.00	150,000,000.00
023400600100	SURVEY COUNCIL OF NIGERIA	0	100,000,000.00	100,000,000.00
023400700100	REGIONAL CENTRE FOR TRAINING IN AEROSPACE SURVEY	25,000,000.00	50,000,000.00	25,000,000.00
023600100100	FEDERAL MINISTRY OF TOURISM, CULTURE & NATIONAL ORIENTATION - HQTRS	12,513,994.00	253,526,000.00	241,012,006.00
023600600100	NATIONAL TROUPE OF NIGERIA	15,000,000.00	30,000,000.00	15,000,000.00
023600800100	NATIONAL GALLERY OF ART	14,958,950.00	70,000,000.00	55,041,050.00
023601700100	NATIONAL ORIENTATION AGENCY	35,000,000.00	100,000,000.00	65,000,000.00
023800100100	NATIONAL PLANNING COMMISSION - HQTRS	189,807,028.77	400,000,000.00	210,192,971.23
023800200100	NIGERIA INSITUTE FOR SOCIAL AND ECONOMIC RESEARCH	24,999,941.75	50,000,000.00	25,000,058.25
023800300100	CENTRE FOR MANAGEMENT DEVELOPMENT	99,978,883.99	200,000,000.00	100,021,116.01
023800400100	NATIONAL BUREAU OF STATISTICS	345,500,670.00	350,000,000.00	4,499,330.00
024200100100	NATIONAL SALARIES, INCOMES AND WAGES	74,999,940.25	150,000,000.00	75,000,059.75

	COMMISSION			
	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL			
024600100100	COMMISSION	124,956,360.48	250,000,000.02	125,043,639.54
	FEDERAL MINISTRY OF			
	WATER RESOURCES -			
025200100100	HQTRS	2,556,122,571.88	5,090,240,203.00	2,534,117,631.12
	NIGERIA HYDROLOGICAL			
025200200100	SERVICE AGENCY	98,746,262.95	98,746,270.00	7.05
025203700100	ANAMBRA/ IMO RBDA	1,403,500,000.00	2,807,000,001.00	1,403,500,001.00
025203800100	BENIN/ OWENA RBDA	371,852,264.39	643,999,998.00	272,147,733.61
025203900100	CHAD BASIN RBDA	196,183,335.10	394,000,000.00	197,816,664.90
025204000100	CROSS RIVER RBDA	1,881,444,177.15	3,027,056,039.88	1,145,611,862.73
	HADEJIA-JAMAÄ»ARE			
025204100100	RBDA	521,703,526.88	654,500,000.00	132,796,473.12
025204200100	LOWER BENUE RBDA	227,768,294.00	455,536,588.00	227,768,294.00
025204300100	LOWER NIGER RBDA	399,500,000.00	535,000,000.00	135,500,000.00
025204400100	NIGER DELTA RBDA	311,750,000.00	623,500,000.00	311,750,000.00
025204500100	OGUN/ OSUN RBDA	209,064,442.93	418,930,697.00	209,866,254.07
025204600100	SOKOTO RIMA RBDA	602,279,420.76	1,206,104,209.00	603,824,788.24
025204700100	UPPER BENUE RBDA	96,500,000.00	138,000,000.00	41,500,000.00
025204800100	UPPER NIGER RBDA	398,416,773.91	799,000,000.00	400,583,226.09
	NATIONAL WATER			
	RESOURCES INSTITUTE-			
025204900100	KADUNA	71,138,410.00	142,276,818.00	71,138,408.00
	NIGERIA INTEGRATED			
	WATER MANAGEMENT			
025205000100	COMMISSION	23,598,809.42	43,665,216.00	20,066,406.58
	GURARA WATER			
025205100100	MANAGEMENT AUTHORITY	54,912,900.00	110,000,000.00	55,087,100.00
	FEDERAL MINISTRY OF			
	LANDS, HOUSING & URBAN			
025300100100	DEVELOPMENT - HQTRS	351,702,143.90	1,663,000,000.00	1,311,297,856.10
	<b>ECONOMIC TOTAL</b>	<b>248,050,291,311.72</b>	<b>550,828,622,671.52</b>	<b>302,778,331,359.80</b>
	<b>TOTAL</b>	<b>248,050,291,311.72</b>	<b>550,828,622,671.52</b>	<b>302,778,331,359.80</b>

**Note 25**

**Schedule Of Capital Expenditure: Law and Justice For 2015**

Code	Description	BUDGET YEAR		VARIANCE FOR 2015
		ACTUAL YEAR 2015	2015	
<b>03</b>	<b>LAW &amp; JUSTICE</b>			
	NATIONAL JUDICIAL			
031800100100	COUNCIL- ABUJA	2,042,641,112.36	2,533,000,000.00	490,358,887.64
	SUPREME COURT OF			
031800200100	NIGERIA	1,917,631,227.14	2,811,500,000.00	893,868,772.86

031800300100	COURT OF APPEAL	2,530,036,054.32	2,496,000,000.00	-34,036,054.32
031800400100	FEDERAL HIGH COURT ? LAGOS	3,202,204,345.50	4,113,711,394.85	911,507,049.35
031800500100	HIGH COURT OF JUSTICE ? F.C.T. ABUJA	1,136,970,713.99	1,792,202,500.00	655,231,786.01
031800600100	SHARIA COURT OF APPEAL ? ABUJA	213,159,939.82	337,761,908.81	124,601,968.99
031800700100	CUSTOMARY COURT OF APPEAL- ABUJA	262,450,921.43	447,610,000.00	185,159,078.57
031800800100	NATIONAL INDUSTRIAL COURT	1,676,130,258.97	2,239,000,000.00	562,869,741.03
031800900100	NATIONAL JUDICIAL INSTITUTE- ABUJA	1,425,711,153.57	1,577,237,467.50	151,526,313.93
031801000100	JUDICIARY SERVICE COMMITTEE- F.C.T. ABUJA	61,346,112.70	51,346,112.70	-10,000,000.00
031801100100	FEDERAL JUDICIARY SERVICE COMMISSION- ABUJA	355,895,539.11	311,346,112.70	-44,549,426.41
032600100100	FEDERAL MINISTRY OF JUSTICE - HQTRS	139,380,136.00	278,760,272.00	139,380,136.00
032600200100	NIGERIAN LAW REFORM COMMISSION	59,101,080.00	118,203,449.00	59,102,369.00
032600300100	LEGAL AID COUNCIL	21,283,785.72	119,834,462.00	98,550,676.28
032600400100	COUNCIL OF LEGAL EDUCATION	0	119,057,255.00	119,057,255.00
032600500100	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	0	28,086,837.00	28,086,837.00
032600700100	NATIONAL HUMAN RIGHTS COMMISSION	328,011,304.72	615,904,640.75	287,893,336.03
032600800100	REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	0	4,082,762.00	4,082,762.00
032600900100	NATIONAL DRUG LAW ENFORCEMENT AGENCY	73,485,875.00	147,481,123.00	73,995,248.00
032601000100	NIGERIAN COPYRIGHT COMMISSION	0	58,018,367.00	58,018,367.00
032601100100	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	38,225,000.00	126,475,473.00	88,250,473.00
034100100100	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	150,000,000.00	300,000,000.00	150,000,000.00
034400100100	CODE OF CONDUCT BUREAU	45,859,003.92	387,500,000.08	341,640,996.16
	<b>LAW &amp; JUSTICE TOTAL</b>	<b>15,679,523,564.27</b>	<b>21,014,120,137.39</b>	<b>5,334,596,573.12</b>

<b>TOTAL</b>	<b>15,679,523,564.27</b>	<b>21,014,120,137.39</b>	<b>5,334,596,573.12</b>
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**Note 26**

**Schedule Of Capital Expenditure: Regional Development For 2015**

<b>Code</b>	<b>Description</b>	<b>ACTUAL YEAR 2015</b>	<b>BUDGET YEAR 2015</b>	<b>VARIANCE FOR 2015</b>
<b>04</b>	<b>REGIONAL</b>			
	FEDERAL CAPITAL TERRITORY			
043700100100	ADMINISTRATION	10,449,999,999.97	23,949,999,999.97	13,500,000,000.00
045100100100	FEDERAL MINISTRY OF NIGER DELTA HQTRS	4,032,772,321.71	9,240,133,380.56	5,207,361,058.85
	<b>REGIONAL TOTAL</b>	<b>14,482,772,321.68</b>	<b>33,190,133,380.53</b>	<b>18,707,361,058.85</b>
	<b>TOTAL</b>	<b>14,482,772,321.68</b>	<b>33,190,133,380.53</b>	<b>18,707,361,058.85</b>

**Note 27**

**Schedule Of Capital Expenditure: Social Service Sector For 2015**

<b>Code</b>	<b>Description</b>	<b>ACTUAL YEAR 2015</b>	<b>BUDGET YEAR 2015</b>	<b>VARIANCE FOR 2015</b>
<b>05</b>	<b>SOCIAL SECTOR</b>			
	FEDERAL MINISTRY OF YOUTH DEVELOPMENT - HQTRS			
051300100100	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	321,790,841.49	684,210,960.00	362,420,118.51
051300200100	NATIONAL YOUTH SERVICE CORPS (NYSC)	100,808,557.00	201,617,114.00	100,808,557.00
051300300100	FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	282,071,432.00	575,171,926.00	293,100,494.00
051400100100	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	148,410,319.48	885,497,121.48	737,086,802.00
051400200100	FEDERAL MINISTRY OF EDUCATION - HQTRS	74,390,099.94	854,174,648.28	779,784,548.34
051700100100	UNIVERSAL BASIC EDUCATION (UBE)	1,105,544,168.61	5,734,322,899.00	4,628,778,730.39
051700300100	COMMISSION WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)	105,718,282,611.11	106,300,066,750.00	581,784,138.89
051700400100	JOINT ADMISSIONS MATRICULATION BOARD WEST AFRICAN EXAMINATION COUNCIL (LOCAL)	25,000,000.00	50,000,000.00	25,000,000.00
051700500100		1,030,716,364.62	1,089,717,364.61	59,000,999.99
051700600100		20,187,144.27	40,000,000.00	19,812,855.73



051700700100	NIGERIAN INSTITUTE FOR EDUCATION PLANNERS & ADMINISTRATION	149,999,999.01	300,000,000.00	150,000,000.99
051700800100	NATIONAL LIBRARY OF NIGERIA	633,197,559.88	1,400,000,000.00	766,802,440.12
051700900100	NATIONAL EXAMINATIONS COUNCIL	187,811,144.91	201,854,920.78	14,043,775.87
051701000100	MASS LITERACY COUNCIL NOMADIC EDUCATION COMMISSION	239,982,393.98	370,000,000.00	130,017,606.02
051701100100	NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	202,327,640.25	404,655,281.00	202,327,640.75
051701200100	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	75,000,000.00	150,000,000.00	75,000,000.00
051701300100	COMPUTER REGISTRATION COUNCIL OF NIGERIA	62,327,640.25	124,655,281.00	62,327,640.75
051701500100	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	15,000,000.00	30,000,000.00	15,000,000.00
051701600100	NATIONAL TEACHERS INSTITUTE	55,000,000.00	110,000,000.00	55,000,000.00
051701700100	FEDERAL POLYTECHNIC ADO-EKITI	499,322,359.38	1,000,000,000.00	500,677,640.62
051701800100	FEDERAL POLYTECHNIC BAUCHI	138,043,348.54	158,292,778.97	20,249,430.43
051701800200	FEDERAL POLYTECHNIC BIDA	20,244,266.00	40,488,532.00	20,244,266.00
051701800300	FEDERAL POLYTECHNIC IDAH	120,259,001.37	147,379,006.54	27,120,005.17
051701800400	FEDERAL POLYTECHNIC KAURA-NAMODA	20,244,271.00	40,488,532.00	20,244,261.00
051701800500	FEDERAL POLYTECHNIC MUBI	23,994,973.14	44,239,239.14	20,244,266.00
051701800600	FEDERAL POLYTECHNIC NASARAWA	136,073,398.12	157,087,701.58	21,014,303.46
051701800700	FEDERAL POLYTECHNIC UWANA-AFIKPO	20,244,266.00	40,488,532.00	20,244,266.00
051701800800	FEDERAL POLYTECHNIC KADUNA	45,244,266.00	90,488,532.00	45,244,266.00
051701800900	FEDERAL POLYTECHNIC OFFA	20,244,266.00	40,488,532.00	20,244,266.00
051701801000	FEDERAL POLYTECHNIC EDE	20,244,266.00	40,488,532.00	20,244,266.00
051701801100	FEDERAL POLYTECHNIC	33,208,573.95	56,562,944.50	23,354,370.55
051701801200	AUCHI	20,244,266.00	40,488,532.00	20,244,266.00
051701801300	FEDERAL POLYTECHNIC NEKEDE	20,244,266.00	40,488,532.00	20,244,266.00
051701801400	FEDERAL POLYTECHNIC OKO	595,228,085.80	615,728,480.24	20,500,394.44
051701801500	FEDERAL POLYTECHNIC	271,729,072.26	301,869,304.26	30,140,232.00
		20,224,186.07	40,488,532.00	20,264,345.93

	DAMATURU			
	FEDERAL POLYTECHNIC			
051701801600	HUSSAINI ADAMU	20,244,266.00	40,488,532.00	20,244,266.00
	FEDERAL POLYTECHNIC			
051701801700	GWANDU	82,896,311.17	100,656,246.88	17,759,935.71
	FEDERAL POLYTECHNIC			
051701801800	ILARO	20,244,266.00	40,488,532.00	20,244,266.00
	YABA COLLEGE OF			
051701801900	TECHNOLOGY	20,244,266.00	40,488,532.00	20,244,266.00
	FEDERAL POLYTECHNIC			
051701802000	BALI	42,595,683.00	62,839,949.00	20,244,266.00
	FEDERAL POLYTECHNIC			
051701802100	EKOWE	20,241,233.08	40,488,532.00	20,247,298.92
	FEDERAL POLYTECHNIC			
051701802200	BONNY	21,689,416.00	40,488,532.00	18,799,116.00
	FEDERAL POLYTECHNIC			
051701802300	UKANA	18,805,714.92	40,488,532.00	21,682,817.08
	NATIONAL INSTITUTE FOR			
	CONSTRUCTION			
	TECHNOLOGY UROMI, EDO			
051701802400	STATE	20,079,112.31	40,488,532.00	20,409,419.69
	FEDERAL COLLEGE OF			
051701900100	EDUCATION ABEOKUTA	72,478,420.02	97,938,041.70	25,459,621.68
	FEDERAL COLLEGE OF			
051701900200	EDUCATION AKOKA	23,133,601.75	46,267,203.00	23,133,601.25
	FEDERAL COLLEGE OF			
051701900300	EDUCATION ASABA	23,132,745.95	46,267,203.00	23,134,457.05
	FEDERAL COLLEGE OF			
051701900400	EDUCATION BICHI	20,961,566.50	46,267,203.00	25,305,636.50
	FEDERAL COLLEGE OF			
051701900500	EDUCATION GOMBE	22,785,637.11	46,267,203.00	23,481,565.89
	FEDERAL COLLEGE OF			
051701900600	EDUCATION GUSAU	23,133,607.75	46,267,203.00	23,133,595.25
	FEDERAL COLLEGE OF			
051701900700	EDUCATION KANO	21,153,142.50	46,267,203.00	25,114,060.50
	FEDERAL COLLEGE OF			
051701900800	EDUCATION KATSINA	23,133,607.75	46,267,203.00	23,133,595.25
	FEDERAL COLLEGE OF			
051701900900	EDUCATION KOTANGORA	216,509,877.25	220,696,796.53	4,186,919.28
	FEDERAL COLLEGE OF			
051701901000	EDUCATION OBUDU	23,133,601.75	46,267,203.00	23,133,601.25
	FEDERAL COLLEGE OF			
051701901100	EDUCATION OKENE	38,133,607.75	46,267,203.00	8,133,595.25
	FEDERAL COLLEGE OF			
051701901200	EDUCATION OMUKU	23,133,601.75	46,267,203.00	23,133,601.25
	FEDERAL COLLEGE OF			
051701901300	EDUCATION ONDO	38,133,601.75	76,267,203.00	38,133,601.25
	FEDERAL COLLEGE OF			
051701901400	EDUCATION OYO	22,792,408.08	46,267,203.00	23,474,794.92
	FEDERAL COLLEGE OF			
051701901500	EDUCATION PANKSHIN	4,154,836.19	50,422,039.19	46,267,203.00

051701901600	FEDERAL COLLEGE OF EDUCATION POTISKUM	1,965,000.00	46,267,203.00	44,302,203.00
051701901700	FEDERAL COLLEGE OF EDUCATION UMUNZE	23,133,601.75	46,267,203.00	23,133,601.25
051701901800	FEDERAL COLLEGE OF EDUCATION YOLA	23,133,601.75	46,267,203.00	23,133,601.25
051701901900	FEDERAL COLLEGE OF EDUCATION ZARIA	23,127,600.95	76,267,203.00	53,139,602.05
051701902000	FEDERAL COLLEGE OF EDUCATION EHA-AMUFU	23,133,601.75	46,267,203.00	23,133,601.25
051701902100	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	81,976,930.38	105,885,525.89	23,908,595.51
051702000100	NATIONAL UNIVERSITIES COMMISSION			
051702000100	SECRETARIAT	32,973,000.00	140,000,000.00	107,027,000.00
051702100100	UNIVERSITY OF IBADAN	26,846,574.25	53,693,149.00	26,846,574.75
051702100200	UNIVERSITY OF LAGOS	26,846,574.25	53,693,149.00	26,846,574.75
051702100300	UNIVERSITY OF NIGERIA, NNSUKA	26,800,000.00	53,693,149.00	26,893,149.00
051702100400	AHMADU BELLO UNIVERSITY, ZARIA	41,846,574.25	83,693,149.00	41,846,574.75
051702100500	OBAFEMI AWOLowo UNIVERSITY	26,846,574.25	53,693,149.00	26,846,574.75
051702100600	UNIVERSITY OF BENIN	26,846,574.25	53,693,149.00	26,846,574.75
051702100700	UNIVERSITY OF JOS	1,976,756,558.03	1,338,342,572.64	-638,413,985.39
051702100800	UNIVERSITY OF CALABAR	26,846,574.00	53,693,149.00	26,846,575.00
051702100900	UNIVERSITY OF ILORIN	26,846,574.25	53,693,149.00	26,846,574.75
051702101000	UNIVERSITY OF ABUJA	26,846,574.25	53,693,149.00	26,846,574.75
051702101100	UNIVERSITY OF AGRICULTURE, ABEOKUTA	26,846,574.25	53,693,149.00	26,846,574.75
051702101200	UNIVERSITY OF AGRICULTURE, MAKURDI	146,331,070.13	175,295,150.74	28,964,080.61
051702101300	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	26,846,574.25	53,693,149.00	26,846,574.75
051702101400	UNIVERSITY OF PORT HARCOURT	26,836,893.26	53,693,149.00	26,856,255.74
051702101500	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	26,846,574.25	53,693,149.00	26,846,574.75
051702101600	UNIVERSITY OF TECHNOLOGY, OWERRI	325,003,800.27	369,238,501.09	44,234,700.82
051702101700	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	26,846,574.25	53,693,149.00	26,846,574.75
051702101800	FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA	20,363,974.99	53,693,149.00	33,329,174.01
051702101900	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	20,363,974.99	53,693,149.00	33,329,174.01
051702102000	UNIVERSITY OF UYO	24,882,352.97	53,693,149.00	28,810,796.03
051702102100	UNIVERSITY OF MAIDUGURI	26,846,574.25	53,693,149.00	26,846,574.75

051702102200	NNAMDI AZIKIWE UNIVERSITY, AWKA	26,846,574.25	53,693,149.00	26,846,574.75
051702102300	BAYERO UNIVERSITY, KANO USMAN DAN FODIO	126,776,662.28	253,693,149.00	126,916,486.72
051702102400	UNIVERSITY, SOKOTO	26,846,574.25	53,693,149.00	26,846,574.75
051702102500	NATIONAL MATHEMATICAL CENTRE, SHEDA	323,782,986.80	560,056,785.00	236,273,798.20
051702102600	FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	25,539,876.74	53,693,149.00	28,153,272.26
051702102700	ARABIC LANGUAGE VILLAGE BORNO	26,846,574.25	53,693,149.00	26,846,574.75
051702102800	NATIONAL INSTITUE FOR NIGERIAN LANGUAGES	26,746,287.00	53,693,149.00	26,946,862.00
051702102900	FEDERAL UNIVERSITY OYE- EKITI	26,846,574.25	53,693,149.00	26,846,574.75
051702103000	FEDERAL UNIVERSITY OTUOKE	26,846,574.25	53,693,149.00	26,846,574.75
051702103100	FEDERAL UNIVERSITY DUTSE	101,846,574.25	203,693,149.00	101,846,574.75
051702103200	FEDERAL UNIVERISTY NDUFU ALIKE IKWO	26,806,254.37	53,693,149.00	26,886,894.63
051702103300	FEDERAL UNIVERSITY LAFIA	26,846,574.25	53,693,149.00	26,846,574.75
051702103400	FEDERAL UNIVERSITY DUTSIN-MA	26,627,191.27	68,683,645.74	42,056,454.47
051702103500	FEDERAL UNIVERSITY KASHERE	26,846,574.25	53,693,149.00	26,846,574.75
051702103600	FEDERAL UNIVERSITY LOKOJA	26,846,574.25	53,693,149.00	26,846,574.75
051702103700	FEDERAL UNIVERSITY WUKARI	151,195,907.96	172,351,992.84	21,156,084.88
051702103800	FEDERAL UNIVERSITYOF BERNIN KEBBI	70,482,934.00	140,965,867.00	70,482,933.00
051702103900	FEDERAL UNIVERSITYOF GASHUA	26,846,574.00	53,693,149.00	26,846,575.00
051702104000	FEDERAL UNIVERSITYOF GUSAU	25,970,074.84	53,693,149.00	27,723,074.16
051702200100	DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA	443,000.00	103,693,149.00	103,250,149.00
051702300100	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	26,846,574.25	53,693,149.00	26,846,574.75
051702600100	F.S.C. SOKOTO	26,823,539.00	53,500,000.00	26,676,461.00
051702600200	FGC AZARE	24,075,000.00	53,500,000.00	29,425,000.00
051702600300	FGC BANI-YADI	,749,500.00	13,500,000.00	6,750,500.00
051702600400	FGC BIRIN YAURI	6,747,500.00	33,500,000.00	16,752,500.00
051702600500	FGC DAURA	,550,000.00	13,500,000.00	7,950,000.00
051702600600	FGC GANYE	6,750,000.00	53,500,000.00	26,750,000.00
051702600700	FGC GARKI	1,408,657.12	13,500,000.00	12,091,342.88

051702600800	FGC IJANIKIN	5,846,674.50	13,500,000.00	7,653,325.50
051702600900	FGC IKET NISE	26,749,999.97	53,500,000.00	26,750,000.03
051702601000	FGC IKET VANDAKYA	24,070,950.00	53,500,000.00	29,429,050.00
051702601100	FGC IKOM	7,058,953.59	13,500,000.00	6,441,046.41
051702601200	FGC IKOT EKPENE	,400,311.46	53,500,000.00	48,099,688.54
051702601300	FGC IKURIN	8,250,000.00	56,500,000.00	28,250,000.00
051702601400	FGC JOS	,425,000.00	16,500,000.00	9,075,000.00
051702601500	FGC KADUNA	8,249,166.00	56,500,000.00	28,250,834.00
051702601600	FGC KANO	7,249,901.81	54,500,000.00	27,250,098.19
051702601700	FGC KEFFI	8,279,445.00	16,500,000.00	8,220,555.00
051702601800	FGC KIYAWA	,451,500.50	53,500,000.00	46,048,499.50
051702601900	FGC KWALI	6,750,000.00	36,500,000.00	9,750,000.00
051702602000	FGC MAIDUGURI	24,030,000.00	53,500,000.00	29,470,000.00
051702602100	FGC MINJIBIR	5,496,794.10	13,500,000.00	8,003,205.90
051702602200	FGC MINNA	26,750,000.00	53,500,000.00	26,750,000.00
051702602300	FGC ODIKOLOGUNA	16,750,000.00	33,500,000.00	16,750,000.00
051702602400	FGC ODOGBOLU	6,538,348.39	53,500,000.00	26,961,651.61
051702602500	FGC OGBOMOSHMO	6,748,564.86	33,500,000.00	16,751,435.14
051702602600	FGC OGOJA	5,986,825.43	53,500,000.00	47,513,174.57
051702602800	FGC OKIGWE	26,759,095.20	53,500,000.00	26,740,904.80
051702602900	FGC OKPOSI	22,556,300.83	53,500,000.00	30,943,699.17
051702603000	FGC ONITSHA	23,473,125.00	53,500,000.00	30,026,875.00
051702603200	FGC POTISKUM	6,750,000.00	13,500,000.00	6,750,000.00
051702603400	FGC SOKOTO	33,250,000.00	66,500,000.00	33,250,000.00
051702603500	FGC UGWOLAWO	5,425,000.00	56,500,000.00	31,075,000.00
051702603900	FGC, IDO-ANI	31,582,063.00	56,500,000.00	24,917,937.00
051702604000	FGC, IKOLE	7,935,000.00	16,500,000.00	8,565,000.00
051702604200	FGGC ABULOMA	6,750,000.00	33,500,000.00	16,750,000.00
051702604300	FGGC AKURE	,250,000.00	16,500,000.00	8,250,000.00
051702604400	FGGC ANKA	4,065,000.00	53,500,000.00	29,435,000.00
051702604600	FGGC BAKORI	5,464,523.35	53,500,000.00	28,035,476.65
051702604700	FGGC BAUCHI	6,750,000.00	53,500,000.00	26,750,000.00
051702604800	FGGC BENIN	,240,000.00	16,500,000.00	8,260,000.00
051702604900	FGGC BIDA	6,741,326.00	53,500,000.00	26,758,674.00
051702605100	FGGC CALABAR	6,750,000.00	33,500,000.00	16,750,000.00
051702605200	FGGC EFON ALAYE	6,750,000.00	53,500,000.00	26,750,000.00
051702605300	FGGC EFON IMNRINGI	6,731,070.00	53,500,000.00	26,768,930.00
051702605400	FGGC ENUGU	,837,500.00	16,500,000.00	8,662,500.00
	FGGC EZZAMGBO			
051702605500	ABAKALI	3,575,500.00	53,500,000.00	29,924,500.00
051702605600	FGGC GBOKO	,416,721.67	13,500,000.00	7,083,278.33
051702605700	FGGC GUSAU	,075,000.00	13,500,000.00	7,425,000.00
051702605800	FGGC GWANDU	6,745,000.00	33,500,000.00	16,755,000.00
051702605900	FGGC IBILLO	6,511,924.88	53,500,000.00	26,988,075.12
051702606100	FGGC IKOT-OBIO-ITONG	5,075,000.00	33,500,000.00	18,425,000.00
051702606300	FGGC IPETUMODU	6,750,000.00	33,500,000.00	16,750,000.00

051702606400	FGGC JALINGO	,750,000.00	13,500,000.00	6,750,000.00
051702606500	FGGC KABBA	,075,000.00	13,500,000.00	7,425,000.00
051702606600	FGGC KAZAURE	,750,000.00	13,500,000.00	6,750,000.00
051702606700	FGGC KEANA	,921,009.96	13,500,000.00	7,578,990.04
051702606800	FGGC LANGTANG	4,359,600.00	53,500,000.00	29,140,400.00
051702606900	FGGC LEJJA	5,382,910.76	53,500,000.00	28,117,089.24
051702607000	FGGC MONGUNO	,750,000.00	13,500,000.00	6,750,000.00
051702607100	FGGC NEW BUSA	,750,000.00	13,500,000.00	6,750,000.00
051702607200	FGGC OMU-ARAN	7,750,000.00	55,500,000.00	27,750,000.00
051702607300	FGGC OWERRI	,749,999.44	13,500,000.00	6,750,000.56
051702607400	FGGC OYO	6,750,000.00	53,500,000.00	26,750,000.00
051702607500	FGGC SHAGAMU	8,250,000.00	36,500,000.00	18,250,000.00
051702607600	FGGC GUMI TAMBAWAL	,749,500.00	13,500,000.00	6,750,500.00
051702607800	FGGC WUKARI	,750,000.00	13,500,000.00	6,750,000.00
051702607900	FGGC, YOLA	6,750,000.00	53,500,000.00	26,750,000.00
051702608000	FSTC AHOADA	,742,100.00	13,500,000.00	6,757,900.00
051702608100	FSTC AWKA	,000,000.00	13,500,000.00	7,500,000.00
051702608200	FSTC JUBU-IMUSHIN	6,297,198.21	53,500,000.00	27,202,801.79
051702608300	FSTC MICHIKA	,750,000.00	13,500,000.00	6,750,000.00
051702608400	FSTC TUNGBO - YENAGOA	6,741,875.00	33,500,000.00	16,758,125.00
051702608500	FSTC USI-EKITI	,750,000.00	13,500,000.00	6,750,000.00
051702608600	FTC IKARE	6,000,000.00	53,500,000.00	27,500,000.00
051702608800	FTC JALINGO	,750,000.00	13,500,000.00	6,750,000.00
051702608900	FTC KAFANCHAN	6,745,000.00	53,500,000.00	26,755,000.00
051702609000	FTC LASSA	6,750,000.00	33,500,000.00	16,750,000.00
051702609300	FTC OTOBI	6,750,000.00	13,500,000.00	6,750,000.00
051702609400	FTC OTUPKO	6,708,125.00	33,500,000.00	16,791,875.00
051702609500	FTC SHIRORO	6,739,000.68	33,500,000.00	16,760,999.32
051702609600	FTC UROMI	6,704,733.33	53,500,000.00	26,795,266.67
051702609700	FTC UYO	5,081,009.30	33,500,000.00	18,418,990.70
051702609800	FTC YABA	,598,529.04	13,500,000.00	6,901,470.96
051702609900	FTC ZURU	9,999,998.71	53,500,000.00	33,500,001.29
051702610000	KING'S COLLEGE	,188,880.22	13,500,000.00	12,311,119.78
051702610100	QUEEN'S COLLEGE LAGOS	,750,000.00	13,500,000.00	6,750,000.00
051702610200	SULEJA ACADEMY	4,749,999.98	56,500,000.00	11,750,000.02
051702610300	FSTC,DOMA	6,675,000.00	33,500,000.00	16,825,000.00
051702610400	FSTC DAYI	,403,000.00	13,500,000.00	7,097,000.00
	LIBRARIANS REGISTRATION			
051702700100	COUNCIL OF NIGERIA	18,580,960.00	40,157,000.00	21,576,040.00
051702800100	UNESCO PARIS	170,033,594.16	170,033,594.16	0.00
	FEDERAL MINISTRY OF			
052100100100	HEALTH - HQTRS	842,334,113.08	4,597,948,515.00	3,755,614,401.92
	NATIONAL HEALTH			
052100200100	INSURANCE SCHEME	271,100,000.00	542,200,000.00	271,100,000.00
	NATIONAL PRIMARY			
	HEALTH CARE			
052100300100	DEVELOPMENT AGENCY	6,476,455,475.57	9,964,107,457.38	3,487,651,981.81

052100500100	NATIONAL ARBOVIRUS AND VECTOR RESEARCH RADIOGRAPHERS	8,546,363.00	17,092,728.60	8,546,365.60
052100600100	REGISTRATION BOARD DENTAL TECHNOLOGY	9,599,993.75	20,000,000.00	10,400,006.25
052100700100	REGISTRATION BOARD HEALTH RECORDS	30,000,000.00	60,000,000.00	30,000,000.00
052100800100	REGISTRATION BOARD OPTOMETRIST AND DISPENSING OPTICIANS	25,000,000.00	50,000,000.00	25,000,000.00
052100900100	BOARD OF NIGERIA PHARMACIST COUNCIL OF	10,250,000.00	20,500,000.00	10,250,000.00
052101200100	NIGERIA COUNCIL MEDICAL AND DENTAL	10,000,000.00	20,000,000.00	10,000,000.00
052101300100	COUNCIL OF NIGERIA NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION AND CONTROL	10,000,000.00	20,000,000.00	10,000,000.00
052101400100	MEDICAL REHABILITATION THERAPY BOARD	-37,422,975.35	67,422,975.35	104,845,950.70
052101500100	FEDERAL SCHOOL OF DENTAL TECHNOLOGY AND THERAPY, ENUGU	15,000,000.00	30,000,000.00	15,000,000.00
052101600100	NATIONAL POST GRADUATE MEDICAL COLLEGE OF NIGERIA- IJANIKIN LAGOS	55,080,000.00	110,160,000.00	55,080,000.00
052102200100	UNIVERSITY COLLEGE HOSPITAL IBADAN LAGOS UNIVERSITY	10,000,000.00	20,000,000.00	10,000,000.00
052102600100	TEACHING HOSPITAL AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	210,013,593.67	71,585,829.00	-138,427,764.67
052102600200	UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	30,499,770.00	60,999,540.00	30,499,770.00
052102600300	UNIVERSITY OF BENIN TEACHING HOSPITAL OBAFEMI AWOLowo	160,985,066.31	72,198,046.00	-88,787,020.31
052102600400	UNIVERSITY TEACHING HOSPITAL	47,510,948.00	95,021,895.00	47,510,947.00
052102600500	UNIVERSITY OF ILORIN TEACHING HOSPITAL, ILORIN	328,798,188.67	359,109,057.24	30,310,868.57
052102600600	JOS UNIVERSITY TEACHING HOSPITAL	30,525,068.00	61,050,135.00	30,525,067.00
052102600700	UNIVERSITY OF PORT- HARCOURT TEACHING HOSPITAL	31,799,440.00	63,598,881.00	31,799,441.00
052102600800		35,432,280.00	70,864,561.00	35,432,281.00
052102600900		32,621,460.00	65,242,921.00	32,621,461.00

052102601000	UNIVERSITY OF CALABAR TEACHING HOSPITAL	753,672,776.50	761,984,053.50	8,311,277.00
052102601100	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	37,393,864.00	74,787,728.00	37,393,864.00
052102601200	UTHMAN DAN FODIO UNIVERSITY TEACHING HOSPITAL, SOKOTO	66,242,114.00	132,484,228.00	66,242,114.00
052102601300	AMINU KANO UNIVERSITY TEACHING HOSPITAL	19,371,292.67	78,894,132.00	59,522,839.33
052102601400	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	50,667,358.00	101,334,714.00	50,667,356.00
052102601500	UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	26,846,574.25	136,906,868.00	110,060,293.75
052102601600	ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL	23,942,794.02	71,302,687.00	47,359,892.98
052102700100	BAUCHI FEDERAL SPECIALIST HOSPITAL, IRRUA	36,301,192.00	72,602,384.00	36,301,192.00
052102700200	UNIVERSITY OF UYO TEACHING HOSPITAL	38,561,102.00	77,122,205.00	38,561,103.00
052102700300	FEDERAL STAFF HOSPITAL - ABUJA	60,584,056.00	121,168,111.00	60,584,055.00
052102700400	FEDERAL PSYCHIATRIC HOSPITAL ENUGU	19,087,682.03	169,234,580.00	150,146,897.97
052102700500	FEDERAL PSYCHIATRIC HOSPITAL KADUNA	20,744,600.00	162,765,806.00	142,021,206.00
052102700600	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	19,287,682.03	38,539,529.00	19,251,846.97
052102700700	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	20,889,618.00	41,779,237.00	20,889,619.00
052102700800	FEDERAL NEURO- PSYCHIATRIC HOSPITAL, KWARE-SOKOTO	35,889,618.00	71,779,237.00	35,889,619.00
052102700900	FEDERAL NEURO- PSYCHIATRIC HOSPITAL YABA	75,768,772.00	151,537,543.00	75,768,771.00
052102701000	FEDERAL NEURO- PSYCHIATRIC HOSPITAL ABEOKUTA	32,506,855.00	85,536,211.03	53,029,356.03
052102701100	FEDERAL COLLEGE OF COMPLEMENTARY AND ALTERNATIVE MEDICINE, NIGERIA	9,047,619.00	20,000,000.00	10,952,381.00
052102701200	FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	26,850,890.00	53,701,779.00	26,850,889.00
052102701300	NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	40,839,036.43	100,784,385.00	59,945,348.57



052102701400	NATIONAL ORTHOPAEDIC HOSPITAL DALA KANO	64,236,076.73	128,480,861.00	64,244,784.27
052102701500	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	52,134,542.00	104,269,085.00	52,134,543.00
052102701600	NATIONAL TB AND LEPROSY REFERRED HOSPITAL AND TRAINING, ZARIA	24,300,000.00	48,600,000.00	24,300,000.00
052102701700	FEDERAL MEDICAL CENTRE, UMUAHIA	29,166,563.00	62,810,271.00	33,643,708.00
052102701800	FEDERAL MEDICAL CENTRE, OWO	25,798,911.30	60,292,111.00	34,493,199.70
052102701900	FEDERAL MEDICAL CENTRE ABEOKUTA	30,231,758.00	60,463,514.00	30,231,756.00
052102702000	FEDERAL MEDICAL CENTRE, OWERRI	82,777,720.03	582,777,720.00	499,999,999.97
052102702100	FEDERAL MEDICAL CENTRE, MAKURDI	2,042,971.84	100,844,623.00	58,801,651.16
052102702200	FEDERAL MEDICAL CENTRE, KATSINA	0,031,872.70	80,357,150.00	40,325,277.30
052102702300	FEDERAL MEDICAL CENTRE, GOMBE	43,525,291.40	87,373,224.00	43,847,932.60
052102702400	FEDERAL MEDICAL CENTRE, NGURU YOBE	53,940,990.00	107,881,978.00	53,940,988.00
052102702500	FEDERAL MEDICAL CENTRE, ASABA	102,307,462.00	204,614,924.00	102,307,462.00
052102702600	FEDERAL MEDICAL CENTRE, BIDA	90,798,812.00	181,597,625.00	90,798,813.00
052102702700	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	107,784,755.99	214,302,926.76	106,518,170.77
052102702800	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	39,100,000.00	78,216,673.00	39,116,673.00
052102702900	FEDERAL TEACHING HOSPITAL, ABAKALIKI	55,051,408.00	110,102,817.00	55,051,409.00
052102703000	FEDERAL MEDICAL CENTRE, IDO-EKITI	57,317,740.00	114,635,479.00	57,317,739.00
052102703100	FEDERAL MEDICAL CENTRE, KOGI	61,924,970.00	123,849,939.00	61,924,969.00
052102703200	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	225,886,600.00	451,773,198.00	225,886,598.00
052102703300	FEDERAL MEDICAL CENTRE, KEBBI STATE	45,883,528.00	91,767,056.00	45,883,528.00
052102703400	FEDERAL MEDICAL CENTRE, TARABA STATE	18,407,388.90	70,431,614.00	52,024,225.10
052102703500	FEDERAL MEDICAL CENTRE, JIGAWA STATE	18,407,388.90	55,349,897.90	36,942,509.00
052102703600	FEDERAL MEDICAL CENTRE, NASARAWA STATE	107,586,100.00	221,967,396.00	114,381,296.00
052102703700	FEDERAL MEDICAL CENTRE, BAYELSA STATE	60,000,000.00	120,213,558.00	60,213,558.00
052102703800	FEDERAL MEDICAL CENTRE,	27,874,354.00	55,748,707.00	27,874,353.00

	EBUTE METTA			
	NATIONAL EYE CENTRE			
052102703900	KADUNA	34,162,118.00	68,324,236.00	34,162,118.00
	NATIONAL EAR CARE			
052102704000	CENTRE KADUNA	52,327,086.00	104,654,170.00	52,327,084.00
	INTERCOUNTRY CENTRE			
052102704100	FOR ORAL HEALTH JOS	9,756,890.00	20,000,000.00	10,243,110.00
	FEDERAL SCHOOL OF			
	MEDICAL LABORATORYB			
052102704200	JOS	9,966,556.95	48,600,000.00	38,633,443.05
	NIGERIA CENTRE FOR			
052102704700	DISEASE CONTROL ABUJA	112,000,000.00	224,000,000.00	112,000,000.00
	NATIONAL INST. OF			
	PHARM. RESEARCH AND			
052103100100	DEVELOPMENT, ABUJA	25,000,000.00	50,000,000.00	25,000,000.00
	NIGERIAN INSTITUTE OF			
052103200100	MEDICAL RESEARCH, YABA	25,000,000.00	50,000,000.00	25,000,000.00
	INSTITUTE OF PUBLIC			
052103300100	ANALYSTS OF NIGERIA	10,000,000.00	20,000,000.00	10,000,000.00
	MEDICAL LAB. SCIENCE			
	COUNCIL OF NIGERIA,			
052103400100	YABA	9,966,556.95	20,000,000.00	10,033,443.05
	FEDERAL SCHOOL OF			
	OCCUPATIONAL THERAPY,			
052103500100	YABA	27,000,000.00	54,000,000.00	27,000,000.00
	NOMA CHILDREN			
052103600100	HOSPITAL, SOKOTO	15,894,941.00	31,810,981.00	15,916,040.00
	INSTITUTE OF CHARTERED			
052103700100	CHEMISTS OF NIGERIA	10,000,000.00	20,000,000.00	10,000,000.00
	INSTITUTE OF FORENSICS			
	SCIENCE LABORATORY-			
052103800100	OSHODI	23,184,398.00	46,368,796.00	23,184,398.00
	DENTAL THERAPISTS			
052103900100	REGISTRATION BOARD	10,000,000.00	20,000,000.00	10,000,000.00
	NATIONAL OBSTETRIC			
	FITSULA CENTRE,			
052104800100	ABAKALIKI	39,829,990.17	81,418,749.14	41,588,758.97
	NATIONAL OBSTETRIC			
052104800200	FISTULA CENTRE BAUCHI	40,198,265.70	70,640,000.00	30,441,734.30
	NATIONAL OBSTETRIC			
052104800300	FISTULA CENTRE KATSINA	34,649,697.52	70,640,000.00	35,990,302.48
052104900100	NATIONAL HOSPITAL	35,291,005.80	200,870,620.00	165,579,614.20
	FEDERAL MINISTRY OF			
	ENVIRONMENT			
053500100100	HEADQUARTERS	565,840,044.77	1,231,636,662.27	665,796,617.50
053500300100	KAINJI NATIONAL PARK	5,000,000.00	10,000,000.00	5,000,000.00
053500400100	OYO NATIONAL PARK	2,500,000.00	2,500,000.00	0.00
	CHAD BASIN NATIONAL			
053500500100	PARK	270,000.00	270,000.00	0.00
	GASHAKA GUMTI			
053500600100	NATIONAL PARK	4,568,966.25	4,568,966.25	0.00

053500700100	CROSS RIVER NATIONAL PARK	300,000.00	300,000.00	0.00
053500900100	OKUMU NATIONAL PARK	749,400.00	750,000.00	600.00
053501100100	FEDERAL COLLEGE OF FORESTRY IBADAN	78,048,812.32	78,048,812.32	0.00
053501200100	FEDERAL COLLEGE OF FORESTRY JOS	78,048,812.32	156,097,624.63	78,048,812.31
053501300100	FORESTRY RESEARCH INSTITUTE OF IBADAN	149,500,000.00	160,000,000.00	10,500,000.00
053501400100	FORESTRY MECHANISATION COLLEGE AFAKA	463,452.03	590,202.03	126,750.00
053501500100	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	57,361,771.50	140,000,000.00	82,638,228.50
053501600100	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	93,302,525.56	93,302,525.56	0.00
053501700100	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	18,500,000.00	20,000,000.00	1,500,000.00
053900100100	PRESIDENCY - NATIONAL SPORTS COMMISSION - HQTRS	404,125,587.73	1,410,000,000.00	1,005,874,412.27
053900200100	NIGERIA FOOTBALL ASSOCIATION	315,710,439.12	333,219,549.62	17,509,110.50
053900300100	NIGERIA INSTITUTE FOR SPORTS (NIS)	27,500,000.00	55,000,000.00	27,500,000.00
054300100100	NATIONAL POPULATION COMMISSION	1,382,896,068.67	4,500,020,000.00	3,117,123,931.33
	<b>SOCIAL SECTOR TOTAL</b>	<b>134,568,197,960.29</b>	<b>165,299,988,809.36</b>	<b>30,731,790,849.07</b>
	<b>TOTAL</b>	<b>134,568,197,960.29</b>	<b>165,299,988,809.36</b>	<b>30,731,790,849.07</b>

**Note 28**

**Schedule Of Capital Expenditure: Funded from Aid and Grants For 2015**

Code	Description	ACTUAL YEAR 2015	BUDGET YEAR 2015	VARIANCE FOR 2015
<b>02</b>	<b>ECONOMIC</b>			
022200600100	NIGERIAN EXPORT PROMOTION COUNCIL	2,638,433,562.77	2,638,433,562.77	0.00
	<b>ECONOMIC TOTAL</b>	<b>2,638,433,562.77</b>	<b>2,638,433,562.77</b>	<b>0.00</b>
<b>05</b>	<b>SOCIAL SECTOR</b>			
051700300100	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	1,987,992,189.64	1,987,992,189.64	0.00
051701800600	FEDERAL POLYTECHNIC MUBI	524,676,402.48	524,676,402.48	0.00

051701801300	FEDERAL POLYTECHNIC NEKEDE	1,718,972,955.30	1,718,972,955.30	0.00
051701801400	FEDERAL POLYTECHNIC OKO	1,422,828,283.01	1,422,828,283.01	0.00
051701802000	FEDERAL POLYTECHNIC BALI	1,670,370,541.30	1,670,370,541.30	0.00
051701900100	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	1,173,142,849.22	1,173,142,849.22	0.00
051701900500	FEDERAL COLLEGE OF EDUCATION GOMBE	1,161,447,686.23	1,161,447,686.23	0.00
051701900700	FEDERAL COLLEGE OF EDUCATION KANO	454,239,084.85	454,239,084.85	0.00
051701901600	FEDERAL COLLEGE OF EDUCATION POTISKUM	253,912,631.90	253,912,631.90	0.00
051701901900	FEDERAL COLLEGE OF EDUCATION ZARIA	1,623,326,583.67	1,623,326,583.67	0.00
051702100700	UNIVERSITY OF JOS	3,095,787,963.17	3,095,787,963.17	0.00
051702101600	UNIVERSITY OF TECHNOLOGY, OWERRI	3,091,580,667.93	3,091,580,667.93	0.00
051702103400	FEDERAL UNIVERSITY DUTSIN-MA	189,139,929.90	189,139,929.90	0.00
051702103700	FEDERAL UNIVERSITY WUKARI	1,134,766,425.67	1,134,766,425.67	0.00
053500600100	GASHAKA GUMTI NATIONAL PARK	1,855,000.00	1,855,000.00	0.00
	<b>SOCIAL SECTOR TOTAL</b>	<b>19,504,039,194.27</b>	<b>19,504,039,194.27</b>	<b>0.00</b>
	<b>TOTAL</b>	<b>22,142,472,757.04</b>	<b>22,142,472,757.04</b>	<b>0.00</b>

**Note 29**

**Schedule Of Capital Expenditure: External Loans For 2015**

Code	Description	ACTUAL YEAR 2015	BUDGET YEAR 2015	VARIANCE FOR 2015
<b>02</b>	<b>ECONOMIC</b>			
	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	273,014,420,000.00	273,014,420,000.00	0.00
	<b>ECONOMIC TOTAL</b>	<b>273,014,420,000.00</b>	<b>273,014,420,000.00</b>	<b>0.00</b>
	<b>TOTAL</b>	<b>273,014,420,000.00</b>	<b>273,014,420,000.00</b>	<b>0.00</b>
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>			

23050167	CAPITAL EXPENDITURE FROM EXTERNAL LOANS	273,014,420,000.00	273,014,420,000.00	0
	<b>OTHER CAPITAL PROJECTS</b>			
	<b>TOTAL</b>	<b>273,014,420,000.00</b>	<b>273,014,420,000.00</b>	<b>0</b>
	<b>TOTAL</b>	<b>273,014,420,000.00</b>	<b>273,014,420,000.00</b>	<b>0</b>

**NOTE 30**

General Reserve (PYA)

Code	Description	ACTUAL YEAR 2015	BUDGET YEAR 2015	VARIANCE FOR 2015
<b>02</b>	<b>ECONOMIC</b>			
	OFFICE OF THE ACCOUNTANT- GENERAL OF THE FEDERATION	1,345,402,923,374.53	1,345,402,923,374.53	
022000700100	LESS - VARIOUS ADJUSTMENTS	488,789,495,949.14	488,789,495,949.14	
	<b>ECONOMIC TOTAL</b>	<b>856,613,427,425.39</b>	<b>856,613,427,425.39</b>	

**Note 31**

**Schedule Of Proceeds from Aid and Grants For 2015**

Code	Description	ACTUAL YEAR 2015	BUDGET YEAR 2015	VARIANCE FOR 2015
<b>01</b>	<b>ADMINISTRATION</b>			
	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	14,075,000.00	0	-14,075,000.00
011100800100	DIRECTORATE OF TECHNICAL COOP. IN AFRICA	87,253,715.16	0	-87,253,715.16
011900700100	NIGERIAN TELEVISION AUTHORITY	2,613,500.00	0	-2,613,500.00
012300300100	<b>ADMINISTRATION TOTAL</b>	<b>103,942,215.16</b>	<b>0.00</b>	<b>-103,942,215.16</b>
<b>02</b>	<b>ECONOMIC</b>			
	NIGERIAN EXPORT PROMOTION COUNCIL	2,638,433,562.77	0	-2,638,433,562.77
022200600100	ACCIDENT INVESTIGATION BUREAU	402,749,766.24	0	-402,749,766.24
023000600100	CROSS RIVER RBDA	856,640,497.76	0	-856,640,497.76
025204000100				

	<b>ECONOMIC TOTAL</b>	<b>3,897,823,826.77</b>	<b>0.00</b>	<b>-3,897,823,826.77</b>
<b>05</b>	<b>SOCIAL SECTOR</b>			
051701000100	MASS LITERACY COUNCIL	124,272,623.98	0	-124,272,623.98
051701800300	FEDERAL POLYTECHNIC BIDA	6,427,800.00	0	-6,427,800.00
051701800600	FEDERAL POLYTECHNIC MUBI	660,881,251.00	0	-660,881,251.00
051701801100	FEDERAL POLYTECHNIC EDE	80,143,477.16	0	-80,143,477.16
051701801300	FEDERAL POLYTECHNIC NEKEDE	1,971,496,648.50	0	-1,971,496,648.50
051701801400	FEDERAL POLYTECHNIC OKO	242,460,335.20	0	-242,460,335.20
051701802000	FEDERAL POLYTECHNIC BALI	2,019,616,121.24	0	-2,019,616,121.24
051701900100	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	1,320,168,135.24	0	-1,320,168,135.24
051701900500	FEDERAL COLLEGE OF EDUCATION GOMBE	101,497,828.29	0	-101,497,828.29
051701900700	FEDERAL COLLEGE OF EDUCATION KANO	114,655,073.76	0	-114,655,073.76
051701901600	FEDERAL COLLEGE OF EDUCATION POTISKUM	581,402,544.86	0	-581,402,544.86
051701901900	FEDERAL COLLEGE OF EDUCATION ZARIA	1,936,671,215.25	0	-1,936,671,215.25
051702100700	UNIVERSITY OF JOS	2,391,558,820.35	0	-2,391,558,820.35
051702101600	UNIVERSITY OF TECHNOLOGY, OWERRI	3,924,414,428.12	0	-3,924,414,428.12
051702103400	FEDERAL UNIVERSITY DUTSIN-MA	308,180,557.60	0	-308,180,557.60
051702103700	FEDERAL UNIVERSITY WUKARI	1,453,218,316.00	0	-1,453,218,316.00
052102701000	FEDERAL NEURO- PSYCHIATRIC HOSPITAL ABEOKUTA	12,445.00	0	-12,445.00
052102702100	FEDERAL MEDICAL CENTRE, MAKURDI	28,728,743.84	0	-28,728,743.84
053500600100	GASHAKA GUMTI NATIONAL PARK	1,857,000.00	0	-1,857,000.00
	<b>SOCIAL SECTOR TOTAL</b>	<b>17,267,663,365.39</b>	<b>0.00</b>	<b>-17,267,663,365.39</b>
	<b>TOTAL</b>	<b>21,269,429,407.32</b>	<b>0.00</b>	<b>-21,269,429,407.32</b>

**Note 32**

**Schedule Of Proceeds from External Loan For 2015**

Code	Description	ACTUAL YEAR 2015	BUDGET YEAR 2015	VARIANCE FOR 2015
<b>02</b>	<b>ECONOMIC</b>			
	OFFICE OF THE			
	ACCOUNTANT-			
	GENERAL OF THE			
022000700100	FEDERATION	273,014,420,000.00	0	273,014,420,000.00
				-
	<b>ECONOMIC TOTAL</b>	<b>273,014,420,000.00</b>	<b>0</b>	<b>273,014,420,000.00</b>
				-
	<b>TOTAL</b>	<b>273,014,420,000.00</b>	<b>0</b>	<b>273,014,420,000.00</b>
				-
Code	Description	ACTUAL YEAR 2015	BUDGET YEAR 2015	VARIANCE FOR 2015
<b>1403</b>	<b>LOANS/ BORROWINGS</b>			
	<b>RECEIPT</b>			
	INTERNATIONAL			
	LOANS/ BORROWINGS			
	FROM FINANCIAL			
14030201	INSTITUTIONS	273,014,420,000.00	0	273,014,420,000.00
				-
	<b>LOANS/ BORROWINGS</b>			
	<b>RECEIPT TOTAL</b>	<b>273,014,420,000.00</b>	<b>0</b>	<b>273,014,420,000.00</b>
				-
	<b>TOTAL</b>	<b>273,014,420,000.00</b>	<b>0</b>	<b>273,014,420,000.00</b>

**Note 33**

**Schedule Of Proceeds from Domestic Loans: FGN Bonds For 2015**

Code	Description	ACTUAL YEAR 2015	BUDGET YEAR 2015	VARIANCE FOR 2015
<b>02</b>	<b>ECONOMIC</b>			
	OFFICE OF THE			
	ACCOUNTANT-			
	GENERAL OF THE			
022000700100	FEDERATION	1,550,862,000,000.00	0	-1,550,862,000,000.00
	<b>ECONOMIC TOTAL</b>	<b>1,550,862,000,000.00</b>	<b>0.00</b>	<b>-1,550,862,000,000.00</b>
	<b>TOTAL</b>	<b>1,550,862,000,000.00</b>	<b>0</b>	<b>-1,550,862,000,000.00</b>
<b>1402</b>	<b>OTHER CAPITAL</b>			
	<b>RECEIPTS</b>			
	FEDERAL			
	GOVERNMENT			
14020203	TREASURY BONDS	1,550,862,000,000.00	0	-1,550,862,000,000.00

<b>OTHER CAPITAL RECEIPTS TOTAL</b>	<b>1,550,862,000,000.00</b>	<b>0</b>	<b>-1,550,862,000,000.00</b>
<b>TOTAL</b>	<b>1,550,862,000,000.00</b>	<b>0</b>	<b>-1,550,862,000,000.00</b>

**Note 35**

**Schedule Of Other Capital Receipts For 2015**

<b>Code</b>	<b>Description</b>	<b>ACTUAL YEAR 2015</b>	<b>BUDGET YEAR 2015</b>	<b>VARIANCE FOR 2015</b>
<b>05</b>	<b>SOCIAL SECTOR</b>			
052102600500	UNIVERSITY OF BENIN TEACHING HOSPITAL	1,248,750.00	0	-1,248,750.00
	<b>SOCIAL SECTOR TOTAL</b>	<b>1,248,750.00</b>	<b>0.00</b>	<b>-1,248,750.00</b>
	<b>TOTAL</b>	<b>1,248,750.00</b>	<b>0.00</b>	<b>-1,248,750.00</b>
<b>1402</b>	<b>OTHER CAPITAL RECEIPTS</b>			
14020202	INTERNAL LOANS	1,248,750.00	0	-1,248,750.00
	<b>OTHER CAPITAL RECEIPTS TOTAL</b>	<b>1,248,750.00</b>	<b>0</b>	<b>-1,248,750.00</b>
	<b>TOTAL</b>	<b>1,248,750.00</b>	<b>0</b>	<b>-1,248,750.00</b>

**Note 36**

**Schedule Of Repayment of External Loans For 2015**

<b>Code</b>	<b>Description</b>	<b>ACTUAL YEAR 2015</b>	<b>BUDGET YEAR 2015</b>	<b>VARIANCE FOR 2015</b>
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	57,172,000.00	0	-57,172,000.00
09000	EXPENDITURE FROM LOANS	-74,623,021.65	74,623,021.65	149,246,043.30
09102	AFRICAN DEVELOPMENT FUND	5,005,770,000.00	5,005,770,000.00	0.00
09103	ARAB BANK FOR ECONOMIC DEVELOPMENT(BADEA)	-106,380,000.00	106,380,000.00	212,760,000.00
09108	EUROPEAN INVESTMENT BANK	2,661,470,000.00	2,661,470,000.00	0.00
09111	INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	64,249,580,000.00	64,249,580,000.00	0.00
09113	INTERNATIONAL FUND FOR AGRICULTURAL DEVELOPMENT	1,105,170,000.00	1,105,170,000.00	0.00
09127	Islamic Development Bank(IDB)	679,650,000.00	679,650,000.00	0.00



09227	Exim Bank of China (NIGCOMSAT)	3,938,030,000.00	3,938,030,000.00	0.00
09228	French Development Agency (AFD)	-2,758,000,000.00	2,758,000,000.00	5,516,000,000.00
09235	JICA	-80,770,000.00	80,770,000.00	161,540,000.00
10101	RETAINED INTERNALLY GENERATED REVENUE	1,972,451.24	1,972,451.24	0.00
	<b>Total</b>	<b>74,679,041,429.59</b>	<b>80,661,415,472.89</b>	<b>5,982,374,043.30</b>
022000700100	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	74,694,520,000.00	80,584,820,000.00	5,890,300,000.00
051701800100	FEDERAL POLYTECHNIC ADO-EKITI	1,972,451.24	1,972,451.24	0
051702100700	UNIVERSITY OF JOS FEDERAL NEURO- PSYCHIATRIC HOSPITAL	57,172,000.00	0	-57,172,000.00
052102701000	ABEOKUTA	-74,623,021.65	74,623,021.65	149,246,043.30
	<b>Total</b>	<b>74,679,041,429.59</b>	<b>80,661,415,472.89</b>	<b>5,982,374,043.30</b>
22060101	FOREIGN INTEREST / DISCOUNT - TREASURY BILL	59,144,451.24	1,972,451.24	-57,172,000.00
22060201	DOMESTIC INTEREST / DISCOUNT - TREASURY BILL	-74,623,021.65	74,623,021.65	149,246,043.30
22060905	EXTERNAL LOANS	74,694,520,000.00	80,584,820,000.00	5,890,300,000.00
	<b>Total</b>	<b>74,679,041,429.59</b>	<b>80,661,415,472.89</b>	<b>5,982,374,043.30</b>

**Note 37**

**Schedule Of Repayment of FGN Bonds For 2015**

Code	Description	ACTUAL YEAR 2015	BUDGET YEAR 2015	VARIANCE FOR 2015
46104	UNFUNDED (4th FGN BONDS)	296,220,502,000.00	296,220,502,000.00	0
46106	UNFUNDED (6th FGN BONDS)	535,002,400,000.00	535,002,400,000.00	0
	<b>Total</b>	<b>831,222,902,000.00</b>	<b>831,222,902,000.00</b>	<b>0</b>
022000700100	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	831,222,902,000.00	831,222,902,000.00	0
	<b>Total</b>	<b>831,222,902,000.00</b>	<b>831,222,902,000.00</b>	<b>0</b>
22060902	FEDERAL GOVERNMENT TREASURY BONDS	831,222,902,000.00	831,222,902,000.00	0
	<b>Total</b>	<b>831,222,902,000.00</b>	<b>831,222,902,000.00</b>	<b>0</b>

**Note 38**

**Schedule Of Repayment of Internal Loan-NTBs For 2015**

<b>Code</b>	<b>Description</b>	<b>ACTUAL YEAR 2015</b>	<b>BUDGET YEAR 2015</b>	<b>VARIANCE FOR 2015</b>
022000700100	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	42,656,715,000.00	42,656,715,000.00	0
	<b>Total</b>	<b>42,656,715,000.00</b>	<b>42,656,715,000.00</b>	<b>0</b>
22060903	INTERNAL LOANS NIGERIA TREASURY BILLS (NTB)	42,656,715,000.00	42,656,715,000.00	0
	<b>Total</b>	<b>42,656,715,000.00</b>	<b>42,656,715,000.00</b>	<b>0</b>

**Note 39**

**Schedule Of CRF Bank Balance(CBN) For 2015**

<b>Code</b>	<b>Description</b>	<b>ACTUAL YEAR 2015</b>	<b>PREVIOUS YEAR 2014</b>
<b>02</b>	<b>ECONOMIC</b>		
	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	-856,330,289,025.85	-342,015,309,243.04
022000700100	<b>ECONOMIC TOTAL</b>	<b>-856,330,289,025.85</b>	<b>-342,015,309,243.04</b>
	<b>TOTAL</b>	<b>-856,330,289,025.85</b>	<b>-342,015,309,243.04</b>
<b>3101</b>	<b>CASH / BANK BALANCES HELD BY AGF</b>		
	OAGF CASH BALANCE: CONSOLIDATED REVENUE FUND	-856,330,289,025.85	-342,015,309,243.04
31010101	<b>CASH / BANK BALANCES HELD BY AGF TOTAL</b>	<b>-856,330,289,025.85</b>	<b>-342,015,309,243.04</b>
	<b>TOTAL</b>	<b>-856,330,289,025.85</b>	<b>-342,015,309,243.04</b>

**Note 40**

**Schedule Of Pension Account (CBN) For 2015**

<b>Code</b>	<b>Description</b>	<b>ACTUAL YEAR 2015</b>	<b>PREVIOUS YEAR 2014</b>
<b>02</b>	<b>ECONOMIC</b>		
	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	20,039,312,807.60	13,943,576,960.25
022000700100	<b>ECONOMIC TOTAL</b>	<b>20,039,312,807.60</b>	<b>13,943,576,960.25</b>
	<b>TOTAL</b>	<b>20,039,312,807.60</b>	<b>13,943,576,960.25</b>
<b>3102</b>	<b>CASH AND BANK BALANCES HELD BY LMPS</b>		
	LMP CASH BALANCE: PENSION	20,039,312,807.60	13,943,576,960.25
31020109			

<b>CASH AND BANK</b>		
<b>BALANCES HELD BY LMPS</b>		
<b>TOTAL</b>	<b>20,039,312,807.60</b>	<b>13,943,576,960.25</b>
<b>TOTAL</b>	<b>20,039,312,807.60</b>	<b>13,943,576,960.25</b>

**Note 41**

**Schedule Of Cash Balances of Trust And Other Funds of the FGN For 2015**

Code	Description	Opening Balance	Additions	Deductions	Closing Balance
<b>01</b>	<b>ADMINISTRATION</b>				
	POLICE				
	FORMATIONS AND				
016300100100	COMMAND	55,752,940.56		0	0
	<b>ADMINISTRATION</b>				
	<b>TOTAL</b>	<b>55,752,940.56</b>		<b>0</b>	<b>0</b>
<b>02</b>	<b>ECONOMIC</b>				
	OFFICE OF THE				
	ACCOUNTANT-				
	GENERAL OF THE				
022000700100	FEDERATION	624,890,321,233.79	1,238,844,339,773.99	893,342,362,669.71	970,392,298,338.07
	NATIONAL SUGAR				
	DEVELOPMENT				
022202500100	COUNCIL	1,265,685,980.91	4,139,267,906.92	3,353,601,950.94	2,051,351,936.89
	<b>ECONOMIC TOTAL</b>	<b>626,156,007,214.70</b>	<b>1,242,983,607,680.91</b>	<b>896,695,964,620.65</b>	<b>972,443,650,274.96</b>
	<b>TOTAL</b>	<b>626,211,760,155.26</b>	<b>1,242,983,607,680.91</b>	<b>896,695,964,620.65</b>	<b>972,499,403,215.52</b>

Code	Description	Opening Balance	Additions	Deductions	Closing Balance
	<b>CASH AND BANK</b>				
	<b>BALANCES HELD BY</b>				
<b>3102</b>	<b>LMPS</b>				
	LMP CASH				
	BALANCE: OTHER				
31020108	FUNDS	626,211,760,155.26	1,242,983,607,680.91	896,695,964,620.65	972,499,403,215.52
	<b>CASH AND BANK</b>				
	<b>BALANCES HELD BY</b>				
	<b>LMPS TOTAL</b>	<b>626,211,760,155.26</b>	<b>1,242,983,607,680.91</b>	<b>896,695,964,620.65</b>	<b>972,499,403,215.52</b>
	<b>TOTAL</b>	<b>626,211,760,155.26</b>	<b>1,233,120,642,732.62</b>	<b>896,695,964,620.65</b>	<b>962,636,438,267.23</b>

**Note 42**

**Schedule Of Cash Balances with Federal Pay Offices And Sub-Treasury For 2015**

Code	Description	ACTUAL YEAR 2015	PREVIOUS YEAR 2014
<b>02</b>	<b>ECONOMIC</b>		

022000700200	FPO ABAKALIKI	8,158,737.93	0
022000700400	FPO ADO-EKITI	96,673.86	0
022000700500	FPO AKURE	750,000.00	0
022000700700	FPO AWKA	7,856,286.91	0
022000700900	FPO BENIN	16,921,835.41	0
022000701100	FPO CALABAR	0	6,925.90
022000701200	FPO DAMATURU	589,684.79	0
022000701400	FPO ENUGU	3,195,779.17	7,440,655.00
022000701700	FPO IBADAN	2,116,683.56	0
022000701800	FPO ILORIN	155,087.92	0
022000701900	FPO JALINGO	2,757,660.19	0
022000702500	FPO LAGOS I	903,325.70	0
022000702600	FPO LAGOS II	6,477,948.20	0
022000702700	FPO LOKOJA	10,075,172.76	0
022000702900	FPO MAKURDI	379,653.33	0
022000703000	FPO MINNA	4,219,221.62	0
022000703200	FPO OWERRI	519,234.86	0
022000703300	FPO PORT-HARCOURT	2,654,696.61	0
022000703500	FPO UMUAHIA	4,332,319.37	0
022000703700	FPO YENOGOA	478,897.21	0
022000703800	FPO YOLA	1,261,687.94	0
		101,932,196.68	
	<b>ECONOMIC TOTAL</b>	<b>175,832,784.02</b>	<b>7,447,580.90</b>
	<b>TOTAL</b>	<b>175,832,784.02</b>	<b>7,447,580.90</b>

**Note 43**

**Schedule Of Cash Held by Ministries, Department And Agencies For 2015**

Code	Description	ACTUAL YEAR 2015	PREVIOUS YEAR 2014
<b>01</b>	<b>ADMINISTRATION</b>		
011100100100	STATE HOUSE - HQTRS	439,346,186.26	0

011100500100	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - MDGS (OSSAP-MDGS)	36,624,222,290.10	5,244,110,771.68
011100700100	BUREAU OF PUBLIC ENTERPRISES (BPE)	345,650.21	0
011100800100	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	3,498,629,943.48	43,936,443.60
011101000100	BUREAU OF PUBLIC PROCUREMENT (BPP)	760,854.30	0
011104800100	NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	514,794.10	27,144,024.56
011200100100	NASS MANAGEMENT	262,608.32	1,260,749,345.80
011200200100	SENATE	647,277,891.49	0
011200300100	HOUSE OF REPRESENTATIVES	1,136,851,843.33	0
011200400100	NATIONAL ASSEMBLY COMMISSION	193,498.00	0
011200800100	GENERAL SERVICE OFFICE		85,834.00
011200900100	NATIONAL INSTITUTE FOR LEGISLATIVE STUDIES (NILS)	1,522,593,427.50	70,414,977.33
011600100100	FEDERAL MINISTRY OF DEFENCE - MAIN MOD	0	22,931,115.00
011600300100	NIGERIAN ARMY	8,910,068,081.30	0
011600400100	NIGERIAN NAVY	3,177,971,806.42	0
011600500100	NIGERIAN AIRFORCE	1,910,661,512.68	2,912.72
011601200100	DEFENCE INTELLIGENCE AGENCY	96,598,605.45	0
011601300100	PRESIDENTIAL COMMITTEE ON BARRACKS REHABILITATION	6,168,918.88	6,168,918.88
011601501700	DEFENCE MISSIONS	395,325,856.86	118,082,147.16
011602100100	MILITARY PENSION BOARD	2,617,254,519.50	285,255,250.17
011900100100	FEDERAL MINISTRY OF FOREIGN & INTERGOVERNMENTAL AFFAIRS - HQTRS	107,000.86	0
011900600100	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION		0
011900900100	FOREIGN MISSION: ABIDJAN	0	647,211,578.14
012300100100	FEDERAL MINISTRY OF INFORMATION - HQTRS	468,467.40	0
012300300100	NIGERIAN TELEVISION AUTHORITY	3,881,801,803.94	404,521,389.19

012300500100	NEWS AGENCY OF NIGERIA	349,580.00	0
012300600100	VOICE OF NIGERIA	5,888.23	0
012301000100	NATIONAL FILM AND VEDIO CENSOR BOARD	23,560.00	0
012400100100	FEDERAL MINISTRY OF INTERIOR - HQTRS	175,059,072.67	486,549,448.94
012400200100	NIGERIAN PRISON SERVICE	21,504,984.88	0
012400300100	NIGERIA IMMIGRATION SERVICE	2,173,058,198.90	465,378,113.87
012400400100	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	808,365.40	0
012400600100	CUSTOM, IMMIGRATION, PRISON PENSION OFFICE (CIPPO)	0	11,951,828,491.84
012500100100	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	55,904,041.92	12,638,549,401.86
012500200100	FEDERAL GOVT STAFF HOUSING LOANS BOARD	12,002,775.31	11,353,212.25
012500700100	ESTABLISHMENT AND PENSIONS OFFICE	12,638,549,401.86	13,100,134,441.96
012500800100	BUREAU OF PUBLIC SERVICE REFORMS	115,000.00	0
014000100100	AUDITOR GENERAL FOR THE FEDERATION	18.8	0
014500100100	PUBLIC COMPLAINTS COMMISSION	76,102,108.00	0
014800100100	INDEPENDENT NATIONAL ELECTORAL COMMISSION	2,883,450,167.85	1,268,046,927.56
015500100100	FEDERAL MINISTRY OF POLICE AFFAIRS	59,473,059.06	0
015500300100	POLICE PENSION BOARD	2,138,231,662.75	1,120,408,688.87
015600100100	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	331,349,424.44	17,982,715.48
015900100100	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	2,321,425.15	0
016000100100	POLICE SERVICE COMMISSION HQTRS	15,217,015.18	0
016100100100	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	29,236,106,915.12	29,301,615,077.18
016100700100	FEDERAL ROAD SAFETY COMMISSION	16	0
016101300100	NATIONAL PENSION	52,407,776.00	0

	COMMISSION		
	NATIONAL HAJJ		
	COMMISSION OF		
016101400100	NIGERIA	38,125,000.00	0
	NIGERIA CHRISTIAN		
016101500100	PILGRIM COMMISSION	42,030,299.60	29,752,785.51
016101800100	SERVICOM	682,360.00	0
	FEDERAL MINISTRY OF		
016200100100	SPECIAL DUTIES SGF	5,181,769.42	0
	POLICE FORMATIONS		
016300100100	AND COMMAND	559,973,649.02	0
	<b>ADMINISTRATION TOTAL</b>	<b>115,385,459,095.94</b>	<b>78,522,214,013.55</b>
<b>02</b>	<b>ECONOMIC</b>		
	AGRICULTURAL		
	RESEARCH AND		
	MANAGEMENT		
	INSTITUTE (ARMTI) -		
021500300100	ILORIN	25,351,306.41	0
	NATIONAL VETERINARY		
	RESEARCH INSTITUTE-		
021500600100	VOM	1,960.70	0
	VETERINARY COUNCIL OF		
021501900100	NIGERIA	2,677,488.00	86,548.74
	FEDERAL COLLEGE OF		
	FRESH WATER FISHERIES		
	TECHNOLOGY - NEW		
021502400100	BUSSA	111,665.50	0
	FEDERAL COLLEGE OF		
	ANIMAL HEALTH AND		
	PRODUCTION		
021502500100	TECHNOLOGY - VOM	358,750.00	0
	COLLEGE OF VETERINARY		
	AND MEDICAL		
	LABORATORY		
021502600100	TECHNOLOGY - VOM	203,015.00	0
	FEDERAL COLLEGE OF		
	FISHERIES AND MARINE		
021502800100	TECHNOLOGY - LAGOS	10,152.98	0
	FEDERAL MINISTRY OF		
022000100100	FINANCE - HQTRS	110,210,960.00	0
	DEBT MANAGEMENT		
022000200100	OFFICE	20,138,550.21	0
	BUDGET OFFICE OF THE		
022000300100	FEDERATION	95,765,425.00	0
	OFFICE OF THE		
	ACCOUNTANT-GENERAL		
022000700100	OF THE FEDERATION	0	370,051,213.80
	FEDERAL INLAND		
022000800100	REVENUE SERVICES	14,661,785,240.01	14,661,785,240.01
	NIGERIA CUSTOM		
022001100100	SERVICES	41,047,337.17	0

	PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD)		
022001500100	HQTRS	16,303,607.69	777,026,697.22
022200900100	CONSUMER PROTECTION COUNCIL	19,127.11	0
022700100100	FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY - HQTRS	56,645.25	0
022700400100	NATIONAL PRODUCTIVITY CENTRE	3,356,054.87	3,356,054.87
022700500100	NATIONAL DIRECTORATE OF EMPLOYMENT	426,959,014.72	87,073,248.58
022800200100	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES	22,730,681.32	0
022800300100	SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	14,704.10	0
022800800100	NATIONAL BIOTECHNOLOGICAL DEVELOPMENT AGENCY - ABUJA	26,289.33	0
022800800300	BIORESOURCE DEVELOPMENT CENTRE ISANLU, KOGI STATE	269,445.17	0
022800900100	BOARD FOR TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABUJA	47,242,697.19	47,242,697.19
022801300100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	788,278.38	0
022802800100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YOLA	174,013.47	0
022803200100	ELECTRONICS DEVELOPMENT INSTITUTE (ELDI), AWKA	599,860.00	0
022803700100	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	3,660.58	0
022806300100	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	1,734.00	0
022807300100	ENERGY COMMISSION OF NIGERIA	345,255,609.44	13,383,177.05
023000100100	FEDERAL MINISTRY OF AVIATION	61,699,434.48	0



023000600100	ACCIDENT INVESTIGATION BUREAU FEDERAL MINISTRY OF ENERGY (POWER) -	67,935,834.00	0
023100100100	HQTRS NATIONAL RURAL ELECTRIFICATION AGENCY	247,608,523.40	675,376,922.52
023100300100	MINSITRY OF ENERGY (PETROLEUM RESOURCES) HQTRS	866,835,342.96	0
023200100100	FEDERAL MINISTRY OF MINES AND STEEL DVELOPMENT - HQTRS	14,903,959.39	0
023300100100	NIGERIAN GEOLOGICAL SURVEY AGENCY.	1,428,127.00	0
023300300100	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	145,340.00	0
023300400100	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	12,428.78	0
023300900100	NIGERIA MINING CADASTRE OFFICE & CENTRES	1,809,215.38	1,635,699.57
023301000100	OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	303,822,358.30	872,946.75
023400200100	FEDERAL ROAD MAINTENANCE AGENCY	2,718,570.24	110,779.50
023400400100	FEDERAL MINISTRY OF TOURISM, CULTURE & NATIONAL ORIENTATION - HQTRS	239,518,038.37	225,166,116.82
023600100100	NATIONAL GALLERY OF ART	62,567,444.00	0
023600800100	NATIONAL PLANNING COMMISSION - HQTRS	0	35,267,074.88
023800100100	NATIONAL BUREAU OF STATISTICS	149,622,809.63	0
023800400100	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	0	121,378,810.79
024600100100	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	43,639.50	29,548,081.29
025200100100	NIGERIA HYDROLOGICAL SERVICE AGENCY	119,400,000.00	0
025200200100	BENIN/ OWENA RBDA	7.28	0
025203800100	CROSS RIVER RBDA	399,323,270.12	0
025204000100		337,766,359.58	0

025205000100	NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION		88,698.61
025205100100	GURARA WATER MANAGEMENT AUTHORITY	87,100.00	0
025300100100	FEDERAL MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT - HQTRS	633,716,439.10	0
	<b>ECONOMIC TOTAL</b>	<b>19,332,427,515.11</b>	<b>17,049,450,008.19</b>
<b>03</b>	<b>LAW &amp; JUSTICE</b>		
031800100100	NATIONAL JUDICIAL COUNCIL- ABUJA	2,438,979,177.26	1,572,781,130.86
031800200100	SUPREME COURT OF NIGERIA	165,914,184.70	795,411.84
031800300100	COURT OF APPEAL FEDERAL HIGH COURT ?	126,093,174.92	0
031800400100	LAGOS HIGH COURT OF JUSTICE	886,155,080.24	0
031800500100	? F.C.T. ABUJA	83,060,160.01	0
031800600100	SHARIA COURT OF APPEAL ? ABUJA	11,190,599.52	0
031800700100	CUSTOMARY COURT OF APPEAL- ABUJA	37,585,467.47	0
031800800100	NATIONAL INDUSTRIAL COURT	559,754,741.03	0
031800900100	NATIONAL JUDICIAL INSTITUTE- ABUJA	1,493,537.03	0
031801000100	JUDICIARY SERVICE COMMITTEE- F.C.T. ABUJA	146,604,598.45	146,604,598.45
031801100100	FEDERAL JUDICIARY SERVICE COMMISSION- ABUJA	32,361,545.60	146,604,598.45
032600300100	LEGAL AID COUNCIL NATIONAL AGENCY FOR THE PROHIBITION OF	40,002,432.95	0
032601100100	TRAFFIC IN PERSONS CODE OF CONDUCT	25,012,736.50	0
034400100100	BUREAU	147,890,996.00	0
	<b>LAW &amp; JUSTICE TOTAL</b>	<b>4,702,098,431.68</b>	<b>1,866,785,739.60</b>
<b>04</b>	<b>REGIONAL</b>		
043700100100	FEDERAL CAPITAL TERRITORY ADMINISTRATION	64,840,577.25	64,840,577.22
045100100100	FEDERAL MINISTRY OF NIGER DELTA HQTRS	117,227,678.29	0
	<b>REGIONAL TOTAL</b>	<b>182,068,255.54</b>	<b>64,840,577.22</b>
<b>05</b>	<b>SOCIAL SECTOR</b>		

051300100100	FEDERAL MINISTRY OF YOUTH DEVELOPMENT - HQTRS	20,314,637.51	119,291.00
051300200100	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	15,364,400.88	0
051400100100	FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	107,000.86	0
051400200100	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	93,646,282.62	0
051700100100	FEDERAL MINISTRY OF EDUCATION - HQTRS	1,151,519,102.50	0
051700300100	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	8,504,302,016.43	82,672,342,633.61
051700500100	JOINT ADMISSIONS MATRICULATION BOARD	182,399,216.12	3,356,443.98
051700800100	NATIONAL LIBRARY OF NIGERIA	333,815.38	0
051700900100	NATIONAL EXAMINATIONS COUNCIL	1,508,402.38	0
051701000100	MASS LITERACY COUNCIL	38,764,980.00	0
051701400100	TEACHERS REGISTRATION COUNCIL OF NIGERIA	<b>285,549.68</b>	0
051701800100	FEDERAL POLYTECHNIC ADO-EKITI	74,173,130.05	0
051701800300	FEDERAL POLYTECHNIC BIDA	61,318,550.74	0
051701800500	FEDERAL POLYTECHNIC KAURA-NAMODA	3,286,814.34	0
051701800600	FEDERAL POLYTECHNIC MUBI	88,893,737.04	0
051701801100	FEDERAL POLYTECHNIC EDE	178,726,799.61	0
051701801300	FEDERAL POLYTECHNIC NEKEDE	85,390,575.31	0
051701801400	FEDERAL POLYTECHNIC OKO	211,955,717.63	0
051701801500	FEDERAL POLYTECHNIC DAMATURU	20,079.93	0
051701801700	FEDERAL POLYTECHNIC GWANDU	755,734.01	0
051701900100	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	49,909,836.48	0
051701900500	FEDERAL COLLEGE OF EDUCATION GOMBE	110,709,427.74	0
051701900700	FEDERAL COLLEGE OF EDUCATION KANO	1,980,459.00	0
051701900900	FEDERAL COLLEGE OF EDUCATION KOTANGORA	49,307,795.57	0

051701901500	FEDERAL COLLEGE OF EDUCATION PANKSHIN	70,711.45	0
051701901600	FEDERAL COLLEGE OF EDUCATION POTISKUM	21,421,515.75	0
051701901900	FEDERAL COLLEGE OF EDUCATION ZARIA	118,705,467.00	0
051701902100	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	1,652,656.09	0
051702000100	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	37,275,000.00	0
051702100700	UNIVERSITY OF JOS	3,954,268.50	0
051702101200	UNIVERSITY OF AGRICULTURE, MAKURDI	1,077,482.98	0
051702101600	UNIVERSITY OF TECHNOLOGY, OWERRI	2,386,462,821.93	0
051702101900	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	57,499.01	0
051702102300	BAYERO UNIVERSITY, KANO	4,380,662.89	0
051702102500	NATIONAL MATHEMATICAL CENTRE, SHEDA	26,242,260.41	4,535,496.00
051702102800	NATIONAL INSTITUE FOR NIGERIAN LANGUAGES	100,287.00	0
051702103700	FEDERAL UNIVERSITY WUKARI	1,512,766.21	0
051702200100	DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA	3,175,237.68	0
052100100100	FEDERAL MINISTRY OF HEALTH - HQTRS	313,428,309.32	312,528,811.88
052101400100	NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION AND CONTROL		890,456,122.50
052102600100	UNIVERSITY COLLEGE HOSPITAL IBADAN	2,419,616.12	0
052102600300	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	8,308,701.25	0
052102600500	UNIVERSITY OF BENIN TEACHING HOSPITAL	727.57	0
052102601000	UNIVERSITY OF CALABAR TEACHING HOSPITAL	17,492,462.99	0
052102601300	AMINU KANO UNIVERSITY TEACHING HOSPITAL	16,021.33	0
052102601600	ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL	18,414.98	0

BAUCHI

052102700500	FEDERAL PSYCHIATRIC HOSPITAL KADUNA	170,281.60	0
052102700600	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	8,609,262.58	0
052102701000	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	142,833,145.96	87,352,324.98
052102701100	FEDERAL COLLEGE OF COMPLEMENTARY AND ALTERNATIVE MEDICINE, NIGERIA	500,000.00	0
052102702200	FEDERAL MEDICAL CENTRE, KATSINA		0
052102702700	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	6,893,222.02	0
052102702800	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	8,336.00	0
052102703500	FEDERAL MEDICAL CENTRE, JIGAWA STATE	1,565,669.24	0
052102703600	FEDERAL MEDICAL CENTRE, NASARAWA STATE	11,338.25	0
052102802800	FEDERAL STAFF EYE CLINICS, ABUJA	1,400.00	1,400.00
052103000200	INSTITUTE OF CHILD HEALTH (UBTH) BENIN NOMA CHILDREN		0
052103600100	HOSPITAL, SOKOTO	52,027.00	0
052104900100	NATIONAL HOSPITAL FEDERAL MINISTRY OF ENVIRONMENT	546,107,001.70	546,107,001.70
053500100100	HEADQUARTERS NATIONAL PARK	353,310,258.09	0
053500200100	HEADQUARTERS CHAD BASIN NATIONAL PARK	10,754.33	2,327,339.63
053500500100	GASHAKA GUMTI NATIONAL PARK	425,425.00	0
053500600100	NATIONAL PARK CROSS RIVER NATIONAL PARK	29,536.25	0
053500700100	PARK		0
053500900100	OKUMU NATIONAL PARK FORESTRY RESEARCH		0
053501300100	INSTITUTE OF IBADAN FORESTRY MECHANISATION	9,882,256.35	0
053501400100	COLLEGE AFAKA	15,105,236.00	0
053501500100	NATIONAL OIL SPILL	2,515,562.95	0

	DETECTION AND RESPONSE AGENCY NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS		
053501600100	ENFORCEMENT AGENCY PRESIDENCY - NATIONAL SPORTS COMMISSION - HQTRS	22,425,994.64	22,425,994.64
053900100100	NATIONAL POPULATION COMMISSION	32,603,845.51	32,369,803.46
054300100100		572,825,210.73	0
	<b>SOCIAL SECTOR TOTAL</b>	<b>15,588,632,716.47</b>	<b>84,573,922,663.38</b>
	<b>TOTAL</b>	<b>155,190,686,014.74</b>	<b>182,077,213,001.94</b>

#### Note 45

#### Schedule Of Cash Held from Aid And Grants by Ministries, Departments and Agencies For 2015

Code	Description	ACTUAL YEAR 2015	PREVIOUS YEAR 2014
<b>01</b>	<b>ADMINISTRATION</b>		
	FEDERAL MINISTRY OF DEFENCE - MAIN MOD DIRECTORATE OF TECHNICAL COOP. IN AFRICA		
011600100100		0	28,434,667.10
011900700100	FEDERAL ROAD SAFETY COMMISSION	21,266,924.22	0
016100700100		0	34,000.00
	<b>ADMINISTRATION TOTAL</b>	<b>21,266,924.22</b>	<b>28,468,667.10</b>
<b>02</b>	<b>ECONOMIC</b>		
	ACCIDENT INVESTIGATION BUREAU		
023000600100	FEDERAL MINISTRY OF ENERGY (POWER) - HQTRS	110,293,902.46	213,143,203.82
023100100100	DEPARTMENT OF PETROLEUM RESOURCES	0	140,050.00
023200200100		3,653,555,358.85	0
023400600100	SURVEY COUNCIL OF NIGERIA	87,379.79	0
025200100100	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	0	183,443,295.88
	<b>ECONOMIC TOTAL</b>	<b>3,763,936,641.10</b>	<b>396,726,549.70</b>
<b>05</b>	<b>SOCIAL SECTOR</b>		
	CITIZENSHIP AND LEADERSHIP TRAINING		
051300200100		65,020,000.00	0

	CENTRE			
	UNIVERSAL BASIC			
	EDUCATION (UBE)			
051700300100	COMMISSION	-380,520,666.87		0
	FEDERAL POLYTECHNIC			
051701800600	MUBI	24,586,970.02		0
	FEDERAL POLYTECHNIC			
051701801100	EDE	-6,871,461.33		0
	FEDERAL POLYTECHNIC			
051701801300	NEKEDE	5,059,194.94		0
	FEDERAL POLYTECHNIC			
051701801400	OKO	703,000,579.22		0
	FEDERAL COLLEGE OF			
	EDUCATION			
051701900100	ABEOKUTA	51,746,512.26		0
	FEDERAL COLLEGE OF			
051701900500	EDUCATION GOMBE	135,974,955.65		0
	FEDERAL COLLEGE OF			
051701900700	EDUCATION KANO	53,701,734.37		0
	FEDERAL COLLEGE OF			
051701901600	EDUCATION POTISKUM	134,051,065.44		0
	FEDERAL COLLEGE OF			
051701901900	EDUCATION ZARIA	82,284,917.08		0
	UNIVERSITY OF			
051702101600	TECHNOLOGY, OWERRI	2,823,533,652.74		0
	FEDERAL NEURO-			
	PSYCHIATRIC HOSPITAL			
052102701000	ABEOKUTA	55,103.09		0
	PRESIDENCY -			
	NATIONAL SPORTS			
053900100100	COMMISSION - HQTRS	0		2,214.78
	<b>SOCIAL SECTOR TOTAL</b>	<b>3,691,622,556.61</b>		<b>2,214.78</b>
	<b>TOTAL</b>	<b>7,476,826,121.93</b>		<b>425,197,431.58</b>

**Note 46**

**Schedule Of Federal Government Investments For 2015**

Code	Description	Opening Balance	Additions	Deductions	Closing Balance
<b>02</b>	<b>ECONOMIC</b>				
	OFFICE OF THE				
	ACCOUNTANT-				
	GENERAL OF				
	THE				
022000700100	FEDERATION	1,211,783,794,768.97	53,044,317,123.58	137,647,119,783.48	1,127,180,992,109.07
	<b>ECONOMIC</b>				
	<b>TOTAL</b>	<b>1,211,783,794,768.97</b>	<b>53,044,317,123.58</b>	<b>137,647,119,783.48</b>	<b>1,127,180,992,109.07</b>

	<b>TOTAL</b>	<b>1,211,783,794,768.97</b>	<b>53,044,317,123.58</b>	<b>137,647,119,783.48</b>	<b>1,127,180,992,109.07</b>
<b>3109</b>	<b>INVESTMENTS</b>				
	LOCAL				
	INVESTMENTS:				
	NON QUOTED				
31090102	COMPANIES	1,181,198,253,814.93	52,604,601,850.10	134,395,711,359.47	1,099,407,144,305.56
	FOREIGN				
	INVESTMENTS:				
	NON QUOTED				
31090202	COMPANIES	30,585,540,954.04	439,715,273.48	3,251,408,424.01	27,773,847,803.51
	<b>INVESTMENTS</b>				
	<b>TOTAL</b>	<b>1,211,783,794,768.97</b>	<b>53,044,317,123.58</b>	<b>137,647,119,783.48</b>	<b>1,127,180,992,109.07</b>
	<b>TOTAL</b>	<b>1,211,783,794,768.97</b>	<b>53,044,317,123.58</b>	<b>137,647,119,783.48</b>	<b>1,127,180,992,109.07</b>

**Note 47**

**Schedule Of Imprests For 2015**

Code	Description	Opening Balance	Additions	Deductions	Closing Balance
<b>01</b>	<b>ADMINISTRATION</b>				
	NATIONAL				
	EMERGENCY				
	MANAGEMENT				
011100800100	AGENCY (NEMA)	0	43,206,678.94	43,206,678.94	0
	NIGERIA ATOMIC				
	ENERGY COMMISSION				
011104800100	& ITS CENTRES	0	3,265,280.00	3,265,280.00	0
011200200100	SENATE	0	4,929,603,810.99	4,929,603,810.99	0
	NATIONAL INSTITUTE				
	FOR LEGISLATIVE				
011200900100	STUDIES (NILS)	0	55,536,738.03	55,536,738.03	0
	FEDERAL MINISTRY OF				
	FOREIGN &				
	INTERGOVERNMENTAL				
011900100100	AFFAIRS - HQTRS	-500,000.00	500,000.00	0	0
	OFFICE OF THE HEAD OF				
	THE CIVIL SERVICE OF				
	THE FEDERATION -				
012500100100	HQTRS	0	100,000.00	0	100,000.00
	BUREAU OF PUBLIC				
012500800100	SERVICE REFORMS	0	1,640,000.00	1,980,000.00	-340,000.00
	FEDERAL CIVIL SERVICE				
014700100100	COMMISSION	70,098,763.60	157,645,652.20	5,540,000.00	82,006,888.60
	FEDERAL CHARACTER				
014900100100	COMMISSION	0	2,129,368.33	2,129,368.33	0
	POLICE SERVICE				
016000100100	COMMISSION HQTRS	0	5,960,000.00	4,960,000.00	1,000,000.00
	NEW PARTNERSHIP				
	FOR AFRICAN				
016100900100	DEVELOPMENT	0	3,640,000.00	3,640,000.00	0



016101700100	NATIONAL LOTTERY REGULATORY COMMISSION (NLRC) FEDERAL MINISTRY OF SPECIAL DUTIES & INTER - GOVERNMENTAL	0	1,020,000.00	0	1,020,000.00
016400100100	AFFAIRS HQTRS <b>ADMINISTRATION</b>	1,520,000.00	7,840,000.00	9,360,000.00	0
<b>02</b>	<b>TOTAL</b> <b>ECONOMIC</b>	<b>69,078,763.60</b>	<b>5,212,087,528.49</b>	<b>5,059,221,876.29</b>	<b>83,786,888.60</b>
021500100100	FEDERAL MINISTRY OF AGRICULTURE OFFICE OF THE ACCOUNTANT- GENERAL OF THE	0	1,921,600.00	1,921,600.00	0
022000700100	FEDERATION FEDERAL MINISTRY OF TRADE AND	0	13,010,000.00	10,730,000.00	2,280,000.00
022200100100	INVESTMENT - HQTRS CONSUMER	0	2,860,000.00	0	2,860,000.00
022200900100	PROTECTION COUNCIL FEDERAL MINISTRY OF LABOUR AND	0	1,451,425.00	1,451,425.00	0
022700100100	PRODUCTIVITY - HQTRS TECHNOLOGY	200,000.00	0	200,000.00	0
022802700100	BUSINESS INCUBATOR CENTRE - ABEOKUTA CENTRE FOR SATELLITE TECHNOLOGY	0	1,194,250.00	200,000.00	994,250.00
022803700100	DEVELOPMENT - ABUJA FEDERAL MINISTRY OF	0	296,000.00	0	296,000.00
023100100100	ENERGY (POWER) - HQTRS NIGERIAN	6,830,000.00	4,495,000.00	6,830,000.00	4,495,000.00
023300300100	GEOLOGICAL SURVEY AGENCY. NIGERIA MINING	400,000.00	0	400,000.00	0
023301000100	CADASTRE OFFICE & CENTRES	0	2,240,000.00	0	2,240,000.00
023800400100	NATIONAL BUREAU OF STATISTICS	0	4,680,000.00	0	4,680,000.00
024200100100	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	0	900,000.00	900,000.00	0
025200100100	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	2,760,000.00	2,560,000.00	2,760,000.00	2,560,000.00
025205000100	NIGERIA INTEGRATED	0	740,000.00	0	740,000.00

	WATER MANAGEMENT COMMISSION FEDERAL MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT - HQTRS	0	1,880,000.00	0	1,880,000.00
	<b>ECONOMIC TOTAL</b>	<b>10,190,000.00</b>	<b>38,228,275.00</b>	<b>25,393,025.00</b>	<b>23,025,250.00</b>
<b>03</b>	<b>LAW &amp; JUSTICE</b>				
	SHARIA COURT OF APPEAL ? ABUJA	0	16,413,070.00	60,000.00	16,353,070.00
	LEGAL AID COUNCIL	0	4,690,000.00	210,000.00	4,480,000.00
	<b>LAW &amp; JUSTICE TOTAL</b>	<b>0</b>	<b>21,103,070.00</b>	<b>270,000.00</b>	<b>20,833,070.00</b>
<b>05</b>	<b>SOCIAL SECTOR</b>				
	FEDERAL MINISTRY OF YOUTH DEVELOPMENT - HQTRS	0	400,000.00	420,000.00	-20,000.00
	FEDERAL MINISTRY OF EDUCATION - HQTRS	0	1,300,000.00	720,000.00	580,000.00
	NATIONAL EXAMINATIONS COUNCIL	0	27,034,022.63	19,581,504.00	7,452,518.63
	FEDERAL POLYTECHNIC BIDA	0	100,000.00	100,000.00	0
	FEDERAL POLYTECHNIC BONNY	0	10,090,000.00	0	10,090,000.00
	FEDERAL COLLEGE OF EDUCATION KOTANGORA	0	3,607,356.50	200,000.00	3,407,356.50
	FEDERAL COLLEGE OF EDUCATION PANKSHIN ALVAN IKOKU	0	1,035,000.00	0	1,035,000.00
	COLLEGE OF EDUCATION, OWERRI	0	1,302,700.00	1,189,700.00	113,000.00
	FEDERAL UNIVERSITY DUTSIN-MA	0	300,945.00	144,990.00	155,955.00
	UNIVERSITY OF BENIN TEACHING HOSPITAL AMINU KANO	0	30,962,053.15	0	30,962,053.15
	UNIVERSITY TEACHING HOSPITAL	0	6,457,088.77	0	6,457,088.77
	ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL	0	2,299,521.19	0	2,299,521.19
	BAUCHI FEDERAL NEURO- PSYCHIATRIC HOSPITAL ABEOKUTA	0	1,197,306.75	6,200.00	1,191,106.75

052102702700	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	0	1,480,420.00	0	1,480,420.00
053500900100	OKUMU NATIONAL PARK	0	225,260.00	225,260.00	0
054300100100	NATIONAL POPULATION COMMISSION	0	100,000.00	0	100,000.00
	<b>SOCIAL SECTOR TOTAL</b>	<b>0</b>	<b>87,891,673.99</b>	<b>22,587,654.00</b>	<b>65,304,019.99</b>
	<b>TOTAL</b>	<b>58,888,763.60</b>	<b>5,359,310,547.48</b>	<b>5,107,472,555.29</b>	<b>192,949,228.59</b>

**Note 48**

**Schedule Of Advances For 2015**

Code	Description	Opening Balance	Additions	Deductions	Closing Balance
<b>01</b>	<b>ADMINISTRATION</b>				
011100500100	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - MDGS (OSSAP-MDGS)	0	1,519,000.00	1,519,000.00	0
011100800100	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	0	157,616,668.40	157,616,668.40	0
011200100100	NASS MANAGEMENT	-3,513,729.79	3,513,729.79	0	0
011200200100	SENATE	750,000,000.00	58,260,500.00	808,260,500.00	0
011600100100	FEDERAL MINISTRY OF DEFENCE - MAIN MOD	-91,985,239.20	91,985,239.20	0	0
011900900100	FOREIGN MISSION: ABIDJAN	1,623,836.03	0	1,623,836.03	0
012300100100	FEDERAL MINISTRY OF INFORMATION - HQTRS	0	154,387,575.00	77,351,152.00	77,036,423.00
012300300100	NIGERIAN TELEVISION AUTHORITY	0	272,876,591.28	272,876,591.28	0
012400100100	FEDERAL MINISTRY OF INTERIOR - HQTRS	0	66,245,565.00	62,432,425.00	3,813,140.00
012400200100	NIGERIAN PRISON SERVICE	0	10,958,393.00	19,108,078.00	-8,149,685.00
012400300100	NIGERIA IMMIGRATION SERVICE	0	293,997,603.07	5,037,239.63	288,960,363.44
012500200100	FEDERAL GOVT STAFF HOUSING LOANS BOARD	0	5,607,579.50	5,607,579.50	0
012500700100	ESTABLISHMENT AND PENSIONS OFFICE	29,091,645.00	0	29,091,645.00	0
012500800100	BUREAU OF PUBLIC SERVICE REFORMS	0	198,074,250.63	127,899,309.95	70,174,940.68
014500100100	PUBLIC COMPLAINTS COMMISSION	0	184,815,938.19	169,033,342.37	15,782,595.82
014700100100	FEDERAL CIVIL SERVICE COMMISSION	77,318,487.61	116,508,610.00	161,438,427.61	32,388,670.00
014900100100	FEDERAL CHARACTER COMMISSION	0	23,996,707.50	23,996,707.50	0
015500100100	FEDERAL MINISTRY OF POLICE AFFAIRS	0	0	6,489,500.00	-6,489,500.00

015600100100	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS INFRASTRUCTURE CONCESSION REGULATORY	0.06	59,316,011.57	888,000.00	58,428,011.63
015900100100	COMMISSION POLICE SERVICE	0	5,511,580.00	0	5,511,580.00
016000100100	COMMISSION HQTRS NATIONAL POVERTY ERADICATION PROGRAM	0	5,090,466.13	4,189,511.13	900,955.00
016100200100	(NAPEP)	3,030,654.40	0	3,030,654.40	0
016100900100	NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT FEDERAL MINISTRY OF SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS HQTRS	0	22,238,200.00	22,238,200.00	0
016400100100		0	39,553,840.00	39,553,840.00	0
	<b>ADMINISTRATION TOTAL</b>	<b>765,565,654.11</b>	<b>1,772,074,048.26</b>	<b>1,999,282,207.80</b>	<b>538,357,494.57</b>
<b>02</b>	<b>ECONOMIC</b>				
021500100100	FEDERAL MINISTRY OF AGRICULTURE	0	180,590,959.95	305,028,031.00	-124,437,071.05
021505300100	NIGERIA AGRICULTURAL QUARANTINE SERVICE	0	4,306,800.00	4,306,800.00	0
022000300100	BUDGET OFFICE OF THE FEDERATION	98,433,423.00	219,807,421.20	225,471,100.20	92,769,744.00
022000700100	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	0	204,431,287.00	157,273,837.00	47,157,450.00
022001100100	NIGERIA CUSTOM SERVICES	0	978,941,972.37	978,941,972.37	0
022001500100	PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	0	49,711,871.59	0	49,711,871.59
022200100100	FEDERAL MINISTRY OF TRADE AND INVESTMENT - HQTRS	0	19,659,800.00	0	19,659,800.00
022200900100	CONSUMER PROTECTION COUNCIL	0	2,013,900.00	2,013,900.00	0
022202700100	SMEDAN - H/QTRS	40,140,312.00	0	40,140,312.00	0
022700100100	FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY - HQTRS	6,911,600.00	49,314,225.00	50,447,575.00	5,778,250.00
022700500100	NATIONAL DIRECTORATE OF EMPLOYMENT	0	102,767,827.00	99,160,502.00	3,607,325.00
022800100100	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	0	9,022,200.00	5,007,170.00	4,015,030.00
022806300100	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	0	5,188,230.00	5,188,230.00	0
023100100100	FEDERAL MINISTRY OF ENERGY (POWER) - HQTRS	11,366,097.00	0	11,366,097.00	0

023100300100	NATIONAL RURAL ELECTRIFICATION AGENCY	0	0	1,144,005.30	-1,144,005.30
023200800800	PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	2,077,000.00	3,041,000.00	5,118,000.00	0
023301000100	NIGERIA MINING CADASTRE OFFICE & CENTRES	6,254,000.00	0	6,254,000.00	0
023400100100	FEDERAL MINISTRY OF WORKS	0	27,502,114.00	27,502,114.00	0
023400400100	FEDERAL ROAD MAINTENANCE AGENCY FEDERAL MINISTRY OF TOURISM, CULTURE & NATIONAL ORIENTATION	0	65,179,231.00	63,705,031.00	1,474,200.00
023600100100	- HQTRS	27,343,630.00	231,225,735.90	83,081,006.90	175,488,359.00
023800100100	NATIONAL PLANNING COMMISSION - HQTRS	92,581,172.50	88,332,195.00	92,581,172.50	88,332,195.00
023800400100	NATIONAL BUREAU OF STATISTICS	0	48,435,660.86	35,817,223.86	12,618,437.00
024200100100	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	0	10,637,790.00	10,637,790.00	0
024600100100	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	0	28,750,390.00	27,590,390.00	1,160,000.00
025200100100	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	213,392,368.09	96,390,477.00	213,392,368.09	96,390,477.00
025203800100	BENIN/ OWENA RBDA	0	457,800.00	0	457,800.00
025300100100	FEDERAL MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT - HQTRS	0	45,833,820.00	0	45,833,820.00
	<b>ECONOMIC TOTAL</b>	<b>498,499,602.59</b>	<b>2,471,542,707.87</b>	<b>2,451,168,628.22</b>	<b>518,873,682.24</b>
<b>03</b>	<b>LAW &amp; JUSTICE</b>				
031800100100	NATIONAL JUDICIAL COUNCIL- ABUJA	0	71,009,690.87	71,009,690.87	0
031800300100	COURT OF APPEAL	236,557,856.96	399,725,835.41	277,611,630.33	358,672,062.04
031800400100	FEDERAL HIGH COURT ? LAGOS	455,707,518.75	461,515,809.50	917,223,328.25	0
031800500100	HIGH COURT OF JUSTICE ? F.C.T. ABUJA	0	71,099,582.50	20,000.00	71,079,582.50
031800600100	SHARIA COURT OF APPEAL ? ABUJA	0	11,205,973.00	0	11,205,973.00
031800800100	NATIONAL INDUSTRIAL COURT	0	265,278,643.97	262,343,686.88	2,934,957.09
031801000100	JUDICIARY SERVICE COMMITTEE- F.C.T. ABUJA	2,440,200.00	17,411,600.00	8,765,200.00	11,086,600.00
031801100100	FEDERAL JUDICIARY SERVICE COMMISSION- ABUJA	2,440,200.00	33,755,140.00	26,193,880.99	10,001,459.01
034400100100	CODE OF CONDUCT BUREAU	4,468,062.19	0	8,593,032.78	-4,124,970.59

	<b>LAW &amp; JUSTICE TOTAL</b>	<b>701,613,837.90</b>	<b>1,331,002,275.25</b>	<b>1,571,760,450.10</b>	<b>460,855,663.05</b>
<b>04</b>	<b>REGIONAL</b>				
	FEDERAL MINISTRY OF NIGER DELTA HQTRS	127,181,876.00	76,906,450.00	155,000,926.00	49,087,400.00
	<b>REGIONAL TOTAL</b>	<b>127,181,876.00</b>	<b>76,906,450.00</b>	<b>155,000,926.00</b>	<b>49,087,400.00</b>
<b>05</b>	<b>SOCIAL SECTOR</b>				
	FEDERAL MINISTRY OF YOUTH DEVELOPMENT - HQTRS	0	73,167,831.72	54,924,781.72	18,243,050.00
	FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	0	143,612,139.00	143,612,139.00	0
	FEDERAL MINISTRY OF EDUCATION - HQTRS	0	22,172,018.00	22,172,018.00	0
	FEDERAL POLYTECHNIC OKO	0	3,160,700.00	3,160,700.00	0
	FEDERAL POLYTECHNIC BONNY	0	22,803,246.65	0	22,803,246.65
	FEDERAL COLLEGE OF EDUCATION POTISKUM	0	70,278,222.98	26,346,682.46	43,931,540.52
	FEDERAL MINISTRY OF HEALTH - HQTRS	377,923,512.00	162,024,504.00	379,135,212.00	160,812,804.00
	AMINU KANO UNIVERSITY TEACHING HOSPITAL	0	20,805,193.20	0	20,805,193.20
	ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL	0	6,718,877.10	0	6,718,877.10
	BAUCHI FEDERAL NEURO- PSYCHIATRIC HOSPITAL	0	300,000.00	300,000.00	0
	ABEOKUTA FEDERAL MINISTRY OF ENVIRONMENT	0	367,000.00	0	367,000.00
	HEADQUARTERS NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS	53,776,848.47	0	53,776,848.47	0
	ENFORCEMENT AGENCY PRESIDENCY - NATIONAL SPORTS COMMISSION - HQTRS	0	1,198,134,805.83	1,198,134,805.83	0
	NATIONAL POPULATION COMMISSION	28,464,277.00	316,144,970.10	33,243,346.00	311,365,901.10
	<b>SOCIAL SECTOR TOTAL</b>	<b>460,164,637.47</b>	<b>2,039,689,508.58</b>	<b>1,914,806,533.48</b>	<b>585,047,612.57</b>
	<b>TOTAL</b>	<b>2,553,025,608.07</b>	<b>7,691,214,989.96</b>	<b>8,092,018,745.60</b>	<b>2,152,221,852.43</b>

**Note 49**

**Schedule Of Revolving Loans Granted For 2015**

<b>Code</b>	<b>Description</b>	<b>Opening Balance</b>	<b>Additions</b>	<b>Deductions</b>	<b>Closing Balance</b>
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<b>3110</b>	<b>LOANS GRANTED</b>				
	LOANS TO FEDERAL				
31100105	GOVERNMENT STAFF	11,776,824,858.30	1,760,845,603.92	0	13,537,670,462.22
	LOANS TO PUBLIC				
31100106	INDIVIDUALS	37,483,675,061.84	70,000.00	1,018,491,345.65	36,465,253,716.19
	<b>LOANS GRANTED TOTAL</b>	<b>49,260,499,920.14</b>	<b>1,760,915,603.92</b>	<b>1,018,491,345.65</b>	<b>50,002,924,178.41</b>
	<b>TOTAL</b>	<b>49,260,499,920.14</b>	<b>1,760,915,603.92</b>	<b>1,018,491,345.65</b>	<b>50,002,924,178.41</b>
<b>Code</b>	<b>Description</b>	<b>Opening Balance</b>	<b>Additions</b>	<b>Deductions</b>	<b>Closing Balance</b>
<b>01</b>	<b>ADMINISTRATION</b>				
	FEDERAL GOVT STAFF				
012500200100	HOUSING LOANS BOARD	11,776,824,858.30	1,760,845,603.92		13,537,670,462.22
	NATIONAL POVERTY				
	ERADICATION PROGRAM				
016100200100	(NAPEP)	1,819,986,000.74	0	1,018,491,345.65	801,494,655.09
	<b>ADMINISTRATION TOTAL</b>	<b>13,596,810,859.04</b>	<b>1,760,845,603.92</b>	<b>0</b>	<b>14,339,165,117.31</b>
<b>02</b>	<b>ECONOMIC</b>				
	FEDERAL MINISTRY OF				
021500100100	AGRICULTURE	35,663,759,061.10	0	0	35,663,759,061.10
	<b>ECONOMIC TOTAL</b>	<b>35,663,759,061.10</b>	<b>0</b>	<b>0</b>	<b>35,663,759,061.10</b>
<b>05</b>	<b>SOCIAL SECTOR</b>				
	FEDERAL MINISTRY OF				
052100100100	HEALTH - HQTRS	-70,000.00	70,000.00	0	0
	<b>SOCIAL SECTOR TOTAL</b>	<b>-70,000.00</b>	<b>70,000.00</b>	<b>0</b>	<b>0</b>
	<b>TOTAL</b>	<b>49,260,499,920.14</b>	<b>1,760,915,603.92</b>	<b>0.00</b>	<b>50,002,924,178.41</b>

**Note 51**

**Schedule Of External Loans: FGN For 2015**

<b>Code</b>	<b>Description</b>	<b>Opening Balance</b>	<b>Additions</b>	<b>Deductions</b>	<b>Closing Balance</b>
	BI-LATERAL				
46020102	LOANS	489,239,220,000.00	334,007,480,000.00	3,940,000,000.00	819,306,700,000.00
	MULTI-LATERAL				
46020103	LOANS	1,142,293,220,000.00	223,575,300,000.00	73,701,640,000.00	1,292,166,880,000.00
	<b>Total</b>	<b>1,631,532,440,000.00</b>	<b>557,582,780,000.00</b>	<b>77,641,640,000.00</b>	<b>2,111,473,580,000.00</b>
<b>Code</b>	<b>Description</b>	<b>Opening Balance</b>	<b>Additions</b>	<b>Deductions</b>	<b>Closing Balance</b>
	OFFICE OF THE				
	ACCOUNTANT-				
	GENERAL OF THE				
022000700100	FEDERATION	1,631,532,440,000.00	557,582,780,000.00	77,641,640,000.00	2,111,473,580,000.00
	<b>Total</b>	<b>1,631,532,440,000.00</b>	<b>557,582,780,000.00</b>	<b>77,641,640,000.00</b>	<b>2,111,473,580,000.00</b>

**Note 52**

**Schedule Of FGN Bonds For 2015**

<b>Code</b>	<b>Description</b>	<b>Opening Balance</b>	<b>Additions</b>	<b>Deductions</b>	<b>Closing Balance</b>
46020101	TREASURY BONDS	5,088,501,722,000.0	1,550,862,000,000.0		5,808,140,820,000.0
		0	0	831,222,902,000.00	0
		<b>5,088,501,722,000.0</b>	<b>1,550,862,000,000.0</b>		<b>5,808,140,820,000.0</b>
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>831,222,902,000.00</b>	<b>0</b>
<b>Code</b>	<b>Description</b>	<b>Opening Balance</b>	<b>Additions</b>	<b>Deductions</b>	<b>Closing Balance</b>
02200070010	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	5,088,501,722,000.0	1,550,862,000,000.0		5,808,140,820,000.0
0		0	0	831,222,902,000.00	0
		<b>5,088,501,722,000.0</b>	<b>1,550,862,000,000.0</b>		<b>5,808,140,820,000.0</b>
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>831,222,902,000.00</b>	<b>0</b>

**Note 53**

**Schedule Of Nigerian Treasury Bills (NTB) For 2015**

<b>Code</b>	<b>Description</b>	<b>Opening Balance</b>	<b>Additions</b>	<b>Deductions</b>	<b>Closing Balance</b>
41020101	TREASURY BILLS (SHORT TERM BORROWINGS)	2,815,523,753,000.00	0	42,656,715,000.00	2,772,867,038,000.00
	<b>Total</b>	<b>2,815,523,753,000.00</b>	<b>0</b>	<b>42,656,715,000.00</b>	<b>2,772,867,038,000.00</b>
022000700100	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	2,815,523,753,000.00	0	42,656,715,000.00	2,772,867,038,000.00
	<b>Total</b>	<b>2,815,523,753,000.00</b>	<b>0</b>	<b>42,656,715,000.00</b>	<b>2,772,867,038,000.00</b>

**Note 54**

**Schedule Of Internal Loans from Other Funds For 2015**

<b>Code</b>	<b>Description</b>	<b>Opening Balance</b>	<b>Additions</b>	<b>Deductions</b>	<b>Closing Balance</b>
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



	<b>Total</b>	<b>390,288,085,668.92</b>	<b>96,751,466,988.00</b>	<b>0.00</b>	<b>487,039,552,656.92</b>
	OFFICE OF THE ACCOUNTANT- GENERAL OF THE				
022000700100	FEDERATION	390,288,085,668.92	-	0	390,288,085,668.92
			96,751,466,988.00		96,751,466,988.00
	<b>Total</b>	<b>390,288,085,668.92</b>	<b>96,751,466,988.00</b>	<b>-</b>	<b>487,039,552,656.92</b>

**Note 55**

**Schedule Of Deposits For 2015**

<b>Code</b>	<b>Description</b>	<b>Opening Balance</b>	<b>Additions</b>	<b>Deductions</b>	<b>Closing Balance</b>
<b>01</b>	<b>ADMINISTRATION</b>				
011100100100	STATE HOUSE - HQTRS OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - MDGS	0	142,926,324.10	142,926,324.10	0.00
011100500100	(OSSAP-MDGS)	0	956,376,352.26	956,376,352.26	0.00
011100700100	BUREAU OF PUBLIC ENTERPRISES (BPE) NATIONAL EMERGENCY MANAGEMENT	0	268,899,210.83	268,899,210.83	0.00
011100800100	AGENCY (NEMA)	0	522,556,099.92	522,556,099.92	0.00
011101000100	BUREAU OF PUBLIC PROCUREMENT (BPP) NIGERIA ATOMIC ENERGY COMMISSION	0	22,699,300.15	22,699,300.15	0.00
011104800100	& ITS CENTRES	0	250,985,930.22	250,985,930.22	0.00
011200100100	NASS MANAGEMENT	0	5,936,637.32	5,936,637.32	0.00
011200200100	SENATE	0	518,856,739.01	518,856,739.01	0.00
011200300100	HOUSE OF REPRESENTATIVES	0	1,026,751,981.30	1,026,751,981.30	0.00
011200400100	NATIONAL ASSEMBLY COMMISSION NATIONAL INSTITUTE FOR LEGISLATIVE	0	143,102,592.68	143,102,592.68	0.00
011200900100	STUDIES (NILS)	0	3,105,844.59	3,105,844.59	0.00
011600400100	NIGERIAN NAVY	0	1,503,075,340.92	1,503,075,340.92	0.00
011600500100	NIGERIAN AIRFORCE	0	4,865,087,330.78	4,865,087,330.78	0.00
011600600100	NIGERIAN DEFENCE ACADEMY (NDA)	0	808,076,514.12	808,076,514.12	0.00
011600700100	NIGERIAN DEFENCE COLLEGE	0	164,735,730.88	164,735,730.88	0.00
011600800100	COMMAND AND STAFF COLLEGE, JAJI	0	10,730,297.26	10,730,297.26	0.00

011600900100	NIGERIAN ARMED FORCES RESETTLEMENT CENTRE, LAGOS	0	6,476,348.37	6,476,348.37	0.00
011602100100	MILITARY PENSION BOARD	0	167,588,498.21	167,588,498.21	0.00
011900100100	FEDERAL MINISTRY OF FOREIGN & INTERGOVERNMENTAL AFFAIRS - HQTRS	0	58,889,299.90	58,889,299.90	0.00
011900600100	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	0	683,290.52	683,290.52	0.00
011900700100	DIRECTORATE OF TECHNICAL COOP. IN AFRICA	0	1,551,914.11	1,551,914.11	0.00
011900800100	NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	0	1,541,935.20	1,541,935.20	0.00
012300100100	FEDERAL MINISTRY OF INFORMATION - HQTRS	0	17,205,566.77	17,205,566.77	0.00
012300300100	NIGERIAN TELEVISION AUTHORITY	0	80,906,900.16	80,906,900.16	0.00
012300400100	FEDERAL RADIO CORPORATION OF NIGERIA	0	6,492,163.74	6,492,163.74	0.00
012300600100	VOICE OF NIGERIA	0	14,681,014.40	14,681,014.40	0.00
012300900100	NIGERIA PRESS COUNCIL	0	1,150,950.14	1,150,950.14	0.00
012301000100	NATIONAL FILM AND VIDEO CENSOR BOARD	0	7,884,620.88	7,884,620.88	0.00
012400100100	FEDERAL MINISTRY OF INTERIOR - HQTRS	0	10,366,278.38	10,366,278.38	0.00
012400200100	NIGERIAN PRISON SERVICE	1	7,024,950,273.45	7,024,950,273.45	1.00
012400300100	NIGERIA IMMIGRATION SERVICE	0	4,830,171,646.98	4,830,171,646.98	0.00
012400400100	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	0	8,434,822,188.08	8,434,822,188.08	0.00
012400700100	FEDERAL FIRE SERVICE OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	83,641,493.83	600,105,536.53	683,747,030.36	0.00
012500100100	FEDERAL GOVT STAFF HOUSING LOANS BOARD	0	22,178,292.98	22,178,292.98	0.00
012500200100	PUBLIC SERVICE INSTITUTE OF NIGERIA.	0	647,978.26	647,978.26	0.00
014500100100	PUBLIC COMPLAINTS COMMISSION	0	606,605,497.61	606,605,497.61	0.00

014700100100	FEDERAL CIVIL SERVICE COMMISSION INDEPENDENT NATIONAL ELECTORAL COMMISSION	-94	4,274,263.55	4,734,427.65	-460,258.10
014800100100	FEDERAL CHARACTER COMMISSION	0	8,462,950,799.85	8,462,950,799.85	0.00
014900100100	FEDERAL MINISTRY OF POLICE AFFAIRS MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	0	2,009,260.71	2,607,769.92	-598,509.21
015500100100	CODE OF CONDUCT TRIBUNAL INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	0	804,038.08	220,038.08	584,000.00
015600100100		0	9,803,556.20	9,803,556.20	0.00
015800100100		0	126,065,364.25	126,065,364.25	0.00
015900100100		9,875.19	141,322,914.45	141,332,789.64	0.00
016000100100	POLICE SERVICE COMMISSION HQTRS SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	0	2,821,853.46	2,821,853.46	0.00
016100100100		0	13,200.00	13200	0.00
016100700100	FEDERAL ROAD SAFETY COMMISSION NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT NATIONAL ACTION COMMITTEE ON AIDS (NACA)	0	549,062,968.16	549,062,968.16	0.00
016100900100		0	5,498,639.32	5,498,639.32	0.00
016101200100	NATIONAL HAJJ COMMISSION OF NIGERIA	0	261,054,603.93	261,054,603.93	0.00
016101400100		0	2,739,046.02	2,739,046.02	0.00
016101500100	NIGERIA CHRISTIAN PILGRIM COMMISSION NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	2,836,478.49	9,153,209.00	11,989,687.49	0.00
016101700100		0	18,738,049.20	18,738,049.20	0.00
016101800100	SERVICOM NATIONAL BOUNDARY COMMISSION (NBC) HQTRS	0	759,466.00	759,466.00	0.00
016102100100	BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	0	816,065.00	816,065.00	0.00
016102200100		0	34,447,039.66	34,447,039.66	0.00
016200100100	FEDERAL MINISTRY OF SPECIAL DUTIES SGF	0	871,558.18	871,558.18	0.00
016300100100	POLICE FORMATIONS AND COMMAND	0	39,006,152,786.71	39,006,152,786.71	0.00

	FEDERAL MINISTRY OF SPECIAL DUTIES & INTER - GOVERNMENTAL				
016400100100	AFFAIRS HQTRS	0	44,145,894.00	44,145,894.00	0.00
	<b>ADMINISTRATION</b>				
	<b>TOTAL</b>	<b>86,487,754.51</b>	<b>81,797,197,154.50</b>	<b>81,884,159,675.32</b>	<b>-474,766.31</b>
<b>02</b>	<b>ECONOMIC</b>				
	FEDERAL MINISTRY OF				
021500100100	AGRICULTURE	0	14,635,745.26	14,635,745.26	0.00
	COCOA RESEARCH				
021501400100	INSTITUTE- IBADAN	0	0	13,888,213.58	-13,888,213.58
	FEDERAL COLLEGE OF FRESH WATER FISHERIES				
	TECHNOLOGY - NEW				
021502400100	BUSSA	0	1,135,795.50	1,135,795.50	0.00
	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION				
021502500100	TECHNOLOGY - VOM	0	1,558,327.90	1,558,327.90	0.00
	FEDERAL COLLEGE OF FISHERIES AND MARINE				
021502800100	TECHNOLOGY - LAGOS	0	1,455,449.08	1,455,449.08	0.00
	NIGERIA STORED PRODUCTS RESEARCH, ILORIN				
021505000100	NATIONAL	0	3,212,033.70	3,212,033.70	0.00
	AGRICULTURE SEEDS				
021505100100	COUNCIL	0	145,399,284.28	145,399,283.38	0.90
	NIGERIA				
021505300100	AGRICULTURAL QUARANTINE SERVICE	0	3,804,325.00	3,804,325.00	0.00
	FEDERAL MINISTRY OF				
022000100100	FINANCE - HQTRS	-460,433.15	75,014,126.35	74,553,693.20	0.00
	BUDGET OFFICE OF THE				
022000300100	FEDERATION	0	58,020,193.05	58,020,193.05	0.00
	INVESTMENT AND				
022000600100	SECURITIES TRIBUNAL	0	4,756,813.64	7,241,710.62	-2,484,896.98
	OFFICE OF THE ACCOUNTANT- GENERAL OF THE				
022000700100	FEDERATION	0	32,430,767.14	32,430,767.14	0.00
022000700200	FPO ABAKALIKI	-3,198,195.00	3,198,195.00	0	0.00
022000700700	FPO AWKA	0	601,875.00	601,875.00	0.00
022000700900	FPO BENIN	0	20,339,565.26	20,339,565.26	0.00
022000701400	FPO ENUGU	0	2,141,092.66	2,141,092.66	0.00
022000703200	FPO OWERRI	0	616,279.44	616,279.44	0.00
	SUB-TREASURER OF				
022000703900	THE FEDERATION	2,239,083,455.49	0	2,239,083,455.49	0.00

022001100100	NIGERIA CUSTOM SERVICES PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD)	0	11,232,503,256.52	11,232,503,256.52	0.00
022001500100	HQTRS FEDERAL MINISTRY OF TRADE AND INVESTMENT - HQTRS TAFAWA BALEWA SQUARE	-12,977,051.42	12,977,051.42	213,381,104.65	213,381,104.65
022200100100	MANAGEMENT BOARD FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY - HQTRS	0	8,717,629.10	8,902,629.10	-185,000.00
022201400100	INDUSTRIAL ARBITRATION PANEL NATIONAL DIRECTORATE OF EMPLOYMENT FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS SHEDA SCIENCE AND TECHNOLOGY	0	3,895,045.63	3,895,045.63	0.00
022700100100	COMPLEX - ABUJA NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA NATIONAL BIOTECHNOLOGICAL DEVELOPMENT AGENCY - ABUJA BIORESOURCE DEVELOPMENT CENTRE	0	178,200.75	178,200.75	0.00
022700200100	ABUJA, FCT BIORESOURCE DEVELOPMENT CENTRE	0	67,564,189.91	67,564,189.91	0.00
022700500100	ISANLU, KOGI STATE BIORESOURCE DEVELOPMENT CENTRE	0	81,899,549.87	90,513,389.39	-8,613,839.52
022800100100	KANO, KANO STATE TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABA TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	0	3,373,154.86	3,373,154.86	0.00
022800300100		0	588,736.66	588,736.66	0.00
022800400100		0	1,790,548.00	1,790,548.00	0.00
022800500100		0	23,804,260.67	23,804,260.67	0.00
022800800100		0	476,275,125.05	476,275,125.05	0.00
022800800200		0	51,336,688.83	51,336,688.83	0.00
022800800300		0	4,065,549.66	4,065,549.66	0.00
022800801100		0	9,074,980.76	9,074,980.76	0.00
022801100100		0	9,255,879.46	9,255,879.46	0.00
022801300100		0	2,912,301.70	3,212,417.77	-300,116.07

022801700100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MAIDUGURI	0	1,108,169.82	1,108,169.82	0.00
022801800100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU	0	8,093,595.84	8,093,595.84	0.00
022801900100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - SOKOTO	0	924,527.94	924,527.94	0.00
022802000100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - UYO	0	1,105,475.42	1,105,475.42	0.00
022802100100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - B/ KEBBI	0	808,048.27	808,048.27	0.00
022802200100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IGBOTAKO	0	6,114,749.13	6,114,749.13	0.00
022802400100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IBADAN	0	18,523,328.23	18,523,328.23	0.00
022802500100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BENIN	0	4,902,449.59	4,902,449.59	0.00
022802700100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABEEKUTA	0	13,748,254.99	13,748,254.99	0.00
022802800100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YOLA	0	937,733.07	937,730.07	3.00
022803700100	TECHNOLOGY CENTRE FOR SATELLITE DEVELOPMENT - ABUJA	0	6,941,076.18	6,941,076.18	0.00
022804000100	TECHNOLOGY CENTRE FOR GEODESY AND GEODYNAMICS TORO BAUCHI	0	152,860.00	152,860.00	0.00
022804900100	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE	0	4,947,928.84	4,947,928.84	0.00
022806100100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - TARABA	0	2,640,040.07	2,640,040.07	0.00
022806300100	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	0	2,059,729.50	2,059,729.50	0.00
022807100100	NATIONAL CENTRE FOR ENERGY AND ENVIRONMENT ,UNIVERSITY OF BENIN	0	394,072.85	394,072.85	0.00
022807300100	ENERGY COMMISSION OF NIGERIA TECHNOLOGY	0	120,560,012.50	120,560,012.50	0.00
022807600100	BUSINESS INCUBATION CENTRE ADO-EKITI	0	5,161,092.27	5,152,092.27	9,000.00

022807700100	TECHNOLOGY BUSINESS INCUBATION CENTRE ILE-IFE	0	2,752,183.10	2,752,183.10	0.00
022900500100	MARITIME ACADEMY, ORON	0	144,303,714.97	144,303,714.97	0.00
023000600100	ACCIDENT INVESTIGATION BUREAU	0	65,430,510.02	65,430,510.02	0.00
023100100100	FEDERAL MINISTRY OF ENERGY (POWER) - HQTRS	0.01	94,550,903.92	94,550,903.93	0.00
023100300100	NATIONAL RURAL ELECTRIFICATION AGENCY	0	96,739,596.12	96,739,596.12	0.00
023101000100	NATIONAL POWER TRAINING INSTITUTE MINSITRY OF ENERGY (PETROLEUM	0	199,103,966.74	199,103,966.74	0.00
023200100100	RESOURCES) HQTRS DEPARTMENT OF PETROLEUM	0	71,053,141.42	71,053,141.42	0.00
023200200100	RESOURCES PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	0	1,893,804,588.17	1,893,804,588.17	0.00
023200800800	FEDERAL MINISTRY OF MINES AND STEEL DEVELOPMENT - HQTRS	0	1,354,748,470.68	1,256,424,231.82	98,324,238.86
023300100100	NIGERIAN GEOLOGICAL SURVEY AGENCY.	0	41,639,072.44	41,639,072.44	0.00
023300300100	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	-74,814,920.93	74,814,920.93	0	0.00
023300800100	NATIONAL IRON ORE MINING PROJECT - ITAKPE	0	535,357,731.04	535,357,731.04	0.00
023300900100	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	0	15,148,248.69	15,148,245.69	3.00
023301000100	NIGERIA MINING CADASTRE OFFICE & CENTRES	0	11,423,702.89	11,520,677.88	-96,974.99
023301200100	SOLID MINERAL DEVELOPMENT FUND OFFICE	0	1,290,582.32	1,290,582.32	0.00
023400100100	FEDERAL MINISTRY OF WORKS	0	1,659,091,866.47	1,659,091,866.47	0.00
023400400100	FEDERAL ROAD MAINTENANCE AGENCY	0	1,299,866,471.59	1,299,866,471.59	0.00
023600100100	FEDERAL MINISTRY OF TOURISM, CULTURE & NATIONAL	0	3,618,841.50	3,618,841.50	0.00

ORIENTATION - HQTRS					
	NATIONAL INST. OF HOSPITALITY AND TOURISM DEVELOPMENT				
023601000100	STUDIES	0	22,500.00	22,500.00	0.00
023800100100	NATIONAL PLANNING COMMISSION - HQTRS	0	19,685,143.26	19,685,143.26	0.00
023800400100	NATIONAL BUREAU OF STATISTICS	0	1,067,784,390.84	1,067,784,390.84	0.00
024200100100	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	0	3,515,446.35	3,515,446.35	0.00
024600100100	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	0.02	232,869,551.81	232,869,551.83	0.00
025000100100	FISCAL RESPONSIBILITY COMMISSION	0	4,968,187.78	4,968,187.78	0.00
025200100100	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS NIGERIA	0	215,719,963.51	215,719,963.51	0.00
025200200100	HYDROLOGICAL SERVICE AGENCY	0	66,447,879.36	65,229,600.66	1,218,278.70
025203800100	BENIN/ OWENA RBDA	0	5,769,408.06	1,005,750.00	4,763,658.06
025204800100	UPPER NIGER RBDA	0	106,985,396.30	106,985,396.30	0.00
025205000100	NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	0	5,137,993.38	5,137,993.38	0.00
025205100100	GURARA WATER MANAGEMENT AUTHORITY	0	8,205,068.78	8,084,748.78	120,320.00
025300100100	FEDERAL MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT - HQTRS	0	24,319,044.68	24,319,044.68	0.00
	<b>ECONOMIC TOTAL</b>	<b>2,147,632,855.02</b>	<b>21,887,614,395.84</b>	<b>24,169,761,894.13</b>	<b>134,514,643.27</b>
<b>03</b>	<b>LAW &amp; JUSTICE</b>				
031800100100	NATIONAL JUDICIAL COUNCIL- ABUJA	0	552,708,416.00	552,708,416.00	0.00
031800200100	SUPREME COURT OF NIGERIA	0	456,292,961.31	456,292,961.31	0.00
031800300100	COURT OF APPEAL	0	854,104,901.86	839,428,319.71	14,676,582.15
031800400100	FEDERAL HIGH COURT ? LAGOS	25,351,969.10	1,269,030,821.40	1,294,382,790.50	0.00
031800500100	HIGH COURT OF JUSTICE ? F.C.T. ABUJA	0	702,681,873.57	702,681,873.57	0.00



031800600100	SHARIA COURT OF APPEAL ? ABUJA	29,062,643.07	244,953,981.25	274,016,624.32	0.00
031800700100	CUSTOMARY COURT OF APPEAL- ABUJA	0	275,180,487.25	275,180,487.25	0.00
031800800100	NATIONAL INDUSTRIAL COURT	0	497,768,749.91	497,768,749.91	0.00
031800900100	NATIONAL JUDICIAL INSTITUTE- ABUJA	0	283,875,612.38	283,875,612.38	0.00
031801000100	JUDICIARY SERVICE COMMITTEE- F.C.T. ABUJA	-11,346,112.70	122,459,199.78	111,113,087.08	0.00
031801100100	FEDERAL JUDICIARY SERVICE COMMISSION- ABUJA	-11,346,112.70	209,422,358.91	198,076,246.21	0.00
032600300100	LEGAL AID COUNCIL	0	4,626,106.04	4,626,106.04	0.00
032600700100	NATIONAL HUMAN RIGHTS COMMISSION INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	0	350,841,175.55	350,841,175.55	0.00
034100100100	CODE OF CONDUCT BUREAU	0.08	281,267,872.34	281,267,872.42	0.00
	<b>LAW &amp; JUSTICE TOTAL</b>	<b>31,722,386.85</b>	<b>6,899,207,946.41</b>	<b>6,916,253,751.11</b>	<b>14,676,582.15</b>
<b>04</b>	<b>REGIONAL</b>				
043700100100	FEDERAL CAPITAL TERRITORY ADMINISTRATION	0	754,946,277.68	754,946,277.68	0.00
045100100100	FEDERAL MINISTRY OF NIGER DELTA HQTRS	0	306,604,143.70	306,604,143.70	0.00
	<b>REGIONAL TOTAL</b>	<b>0</b>	<b>1061550421</b>	<b>1061550421</b>	<b>0</b>
<b>05</b>	<b>SOCIAL SECTOR</b>				
051300100100	FEDERAL MINISTRY OF YOUTH DEVELOPMENT - HQTRS	0	16,858,254.41	16,858,254.41	0.00
051300200100	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	0	112,873,089.02	119,016,517.15	-6,143,428.13
051300300100	NATIONAL YOUTH SERVICE CORPS (NYSC) FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	0	3,106,794,572.61	3,106,794,572.61	0.00
051400100100	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	0	5,037,951.92	4,972,676.31	65,275.61
051400200100	FEDERAL MINISTRY OF EDUCATION - HQTRS	0	56,994,000.66	56,994,000.66	0.00
051700100100		0	624,466.66	624,466.66	0.00

051700300100	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	0	229,527,168.38	229,527,168.38	0.00
051700500100	JOINT ADMISSIONS MATRICULATION BOARD	0	1,172,505,257.25	1,172,505,257.25	0.00
051700800100	NATIONAL LIBRARY OF NIGERIA	0	0	72,975,859.17	-72,975,859.17
051700900100	NATIONAL EXAMINATIONS COUNCIL	0	182,504,358.74	198,292,974.43	-15,788,615.69
051701800300	FEDERAL POLYTECHNIC BIDA	0	1,160,498,841.63	1,160,498,841.63	0.00
051701800500	FEDERAL POLYTECHNIC KAURA-NAMODA	0	1,079,486,000.75	1,079,486,000.75	0.00
051701800600	FEDERAL POLYTECHNIC MUBI	0	547,546,264.12	547,546,264.12	0.00
051701801100	FEDERAL POLYTECHNIC EDE	0	1,127,341,093.67	1,127,341,093.67	0.00
051701801300	FEDERAL POLYTECHNIC NEKEDE	0	1,458,861,613.26	1,458,861,613.26	0.00
051701801400	FEDERAL POLYTECHNIC OKO	0	1,952,369,637.88	1,952,369,637.88	0.00
051701801500	FEDERAL POLYTECHNIC DAMATURU	0	29,311,125.45	29,311,125.45	0.00
051701801700	FEDERAL POLYTECHNIC GWANDU	0	304,200,169.30	309,912,342.00	-5,712,172.70
051701802000	FEDERAL POLYTECHNIC BALI	0	176,532,973.97	176,532,973.97	0.00
051701900100	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	0	875,384,493.40	875,384,493.40	0.00
051701900500	FEDERAL COLLEGE OF EDUCATION GOMBE	0	621,898,897.77	621,898,897.77	0.00
051701900700	FEDERAL COLLEGE OF EDUCATION KANO	0	503,561,827.27	503,561,827.27	0.00
051701900900	FEDERAL COLLEGE OF EDUCATION KOTANGORA	0	718,941,288.64	718,941,288.64	0.00
051701901500	FEDERAL COLLEGE OF EDUCATION PANKSHIN	0	572,760,777.83	572,760,777.83	0.00
051701901600	FEDERAL COLLEGE OF EDUCATION POTISKUM	0	534,510,878.96	534,510,878.96	0.00
051701901900	FEDERAL COLLEGE OF EDUCATION ZARIA	0	556,417,185.96	556,417,185.96	0.00
051701902100	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	0	444,323,398.52	444,323,398.52	0.00
051702000100	NATIONAL UNIVERSITIES	0	12,387,412.20	12,387,412.20	0.00

COMMISSION  
SECRETARIAT

051702100700	UNIVERSITY OF JOS	0	1,777,266,325.60	1,777,659,785.47	-393,459.87
051702101200	UNIVERSITY OF AGRICULTURE, MAKURDI	0	1,055,516,604.64	1,055,516,604.64	0.00
051702101600	UNIVERSITY OF TECHNOLOGY, OWERRI	0	1,234,585,258.69	1,234,585,258.69	0.00
051702101900	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	0	1,317,694.10	1,317,694.10	0.00
051702102500	NATIONAL MATHEMATICAL CENTRE, SHEDA	0	207,098,740.57	207,098,740.57	0.00
051702102800	NATIONAL INSTITUE FOR NIGERIAN LANGUAGES	0	6,528,788.25	6,528,788.25	0.00
051702103700	FEDERAL UNIVERSITY WUKARI	0	476,738,385.46	476,738,385.46	0.00
051702200100	DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA	0	100,786,141.88	100,786,141.88	0.00
051702600100	F.S.C. SOKOTO	0	5,155,533.08	5,155,533.08	0.00
051702600200	FGC AZARE	0	2,675,000.00	2,675,000.00	0.00
051702600700	FGC GARKI	0	3,314,802.72	3,314,802.72	0.00
051702601000	FGC IKET VANDAKYA	0	2,675,000.00	2,675,000.00	0.00
051702601100	FGC IKOM	0	663,507.06	663,507.06	0.00
051702601700	FGC KEFFI	0	827,944.50	827,944.50	0.00
051702601900	FGC KWALI	0	7,196,099.08	7,196,099.08	0.00
051702602000	FGC MAIDUGURI	0	2,670,000.00	2,670,000.00	0.00
051702602200	FGC MINNA	0	2,899,813.60	2,899,813.60	0.00
051702602300	FGC ODIKOLOGUNA	0	1,741,717.30	1,741,717.30	0.00
051702602700	FGC OHAFIA	0	775,474.42	775,474.42	0.00
051702602800	FGC OKIGWE	0	2,674,999.98	2,674,999.98	0.00
051702602900	FGC OKPOSI	0	4,089,529.00	4,089,529.00	0.00

051702603200	FGC POTISKUM	0	675,000.00	675,000.00	0.00
051702603300	FGC RUBBOCHI	0	3,044,850.47	3,044,850.47	0.00
051702603900	FGC, IDO-ANI	0	3,803,614.30	3,803,614.30	0.00
051702604100	FGGC ABAJI	0	3,145,842.80	3,145,842.80	0.00
051702604300	FGGC AKURE	0	825,000.00	825,000.00	0.00
051702604700	FGGC BAUCHI	0	2,675,000.00	2,675,000.00	0.00
051702604800	FGGC BENIN	0	1,236,000.00	1,236,000.00	0.00
051702604900	FGGC BIDA	0	3,433,687.60	3,433,687.60	0.00
051702605000	FGGC BWARI	0	4,829,798.02	4,829,798.02	0.00
051702605100	FGGC CALABAR	0	1,675,000.00	1,675,000.00	0.00
051702605300	FGGC EFON IMNRINGI	0	2,333,542.00	2,333,542.00	0.00
051702605400	FGGC ENUGU	0	1,282,143.50	1,282,143.50	0.00
051702605500	FGGC EZZAMGBO ABAKALIKI	0	6,694,974.13	4,650,179.70	2,044,794.43
051702605600	FGGC GBOKO	0	675,000.00	675,000.00	0.00
051702605900	FGGC IBILLO	0	4,093,224.32	4,093,224.32	0.00
051702606400	FGGC JALINGO	0	675,000.00	675,000.00	0.00
051702606700	FGGC KEANA	0	657,890.00	657,890.00	0.00
051702607000	FGGC MONGUNO	0	670,000.00	670,000.00	0.00
051702607100	FGGC NEW BUSA	0	1,371,702.00	1,371,702.00	0.00
051702607300	FGGC OWERRI	0	674,999.96	674,999.96	0.00
051702607400	FGGC OYO	0	2,135,050.00	2,135,050.00	0.00
051702607600	FGGC GUMI TAMBAWAL	0	675,000.00	675,000.00	0.00
051702607700	FGGC UMUAHIA	0	750,058.00	750,058.00	0.00

051702607800	FGGC WUKARI	0	675,000.00	675,000.00	0.00
051702608400	FSTC TUNGBO - YENAGOA	0	2,786,188.74	2,786,188.74	0.00
051702608600	FTC IKARE	0	3,158,689.80	3,158,689.80	0.00
051702608800	FTC JALINGO	0	675,000.00	675,000.00	0.00
051702609000	FTC LASSA	0	1,670,000.00	1,670,000.00	0.00
051702609200	FTC OROZO	0	3,638,158.35	3,638,158.35	0.00
051702609300	FTC OTOBI	0	675,000.00	675,000.00	0.00
051702609400	FTC OTUPKO	0	1,675,000.00	1,675,000.00	0.00
051702609500	FTC SHIRORO	0	1,946,814.71	1,946,814.71	0.00
051702609600	FTC UROMI	0	3,902,750.94	3,902,750.94	0.00
051702609800	FTC YABA	0	1,949,429.95	1,949,429.95	0.00
051702610000	KING'S COLLEGE	0	2,616,981.77	2,616,981.77	0.00
051702610100	QUEEN'S COLLEGE LAGOS	0	1,843,623.75	1,843,623.75	0.00
051702610200	SULEJA ACADEMY	0	6,201,908.62	6,201,908.62	0.00
052100100100	FEDERAL MINISTRY OF HEALTH - HQTRS	0	27,649,544.87	28,721,254.00	-1,071,709.13
052101400100	NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION AND CONTROL	47,422,975.35	0	47,422,975.35	0.00
052102600100	UNIVERSITY COLLEGE HOSPITAL IBADAN	0	1,064,643,397.53	1,064,643,397.53	0.00
052102601000	UNIVERSITY OF CALABAR TEACHING HOSPITAL	0	194,395,576.85	194,395,576.85	0.00
052102601600	ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL BAUCHI	0	30,314,308.98	30,443,462.19	-129,153.21
052102700600	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	0	563,431,359.22	585,406,335.22	-21,974,976.00
052102701000	FEDERAL NEURO- PSYCHIATRIC HOSPITAL ABEOKUTA	70,890.54	3,100,000.00	3,170,890.54	0.00

052102701100	FEDERAL COLLEGE OF COMPLEMENTARY AND ALTERNATIVE MEDICINE, NIGERIA	0	213,000.00	950,981.00	-737,981.00
052102702200	FEDERAL MEDICAL CENTRE, KATSINA	0	354,276.00	1,954,276.00	-1,600,000.00
052102702800	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	0	417,311,081.47	417,311,081.47	0.00
052102702900	FEDERAL TEACHING HOSPITAL, ABAKALIKI	0	374,409,493.92	374,406,704.82	2,789.10
052102703500	FEDERAL MEDICAL CENTRE, JIGAWA STATE	0	294,367,066.01	294,367,066.01	0.00
052102703600	FEDERAL MEDICAL CENTRE, NASARAWA STATE	0	29,562,274.70	29,562,274.70	0.00
052104800100	NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	-1,022,217.14	19,887,848.67	20,256,124.50	-1,390,492.97
053500100100	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	0	43,949,602.04	43,949,602.04	0.00
053500200100	NATIONAL PARK HEADQUARTERS	0	1,468,317.92	1,468,317.92	0.00
053500400100	OYO NATIONAL PARK	0	548,556.76	548,556.76	0.00
053500600100	GASHAKA GUMTI NATIONAL PARK	0	496,937.50	496,937.50	0.00
053500700100	CROSS RIVER NATIONAL PARK	0	38,960.00	38,960.00	0.00
053500800100	KAMUKU NATIONAL PARK	0	414,699.25	414,699.25	0.00
053500900100	OKUMU NATIONAL PARK	0	102,312.50	102,312.50	0.00
053501000100	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	0	159,285,231.18	159,285,231.18	0.00
053501300100	FORESTRY RESEARCH INSTITUTE OF IBADAN	0	438,706,953.46	438,706,953.46	0.00
053501400100	FORESTRY MECHANISATION COLLEGE AFAKA	0	157,669,496.00	157,669,496.00	0.00
053501500100	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	0	12,619,848.67	12,619,848.67	0.00
053501600100	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	0	304,688,829.69	304,688,829.69	0.00

053900100100	PRESIDENCY - NATIONAL SPORTS COMMISSION - HQTRS	0	87,890,133.72	87,890,133.72	0.00
054300100100	NATIONAL POPULATION COMMISSION	-20,000.00	20,000.00	0	0.00
	<b>SOCIAL SECTOR TOTAL</b>	<b>46,451,648.75</b>	<b>26,766,236,390.80</b>	<b>26,938,493,028.28</b>	<b>125,804,988.73</b>
	<b>TOTAL</b>	<b>2,312,294,645.13</b>	<b>138,411,806,308.93</b>	<b>140,970,218,770.22</b>	<b>246,117,816.16</b>

**Note 57**

**Schedule Of Transfer from Consolidated Revenue Fund For 2015**

Code	Description	ACTUAL YEAR 2015	BUDGET YEAR 2015	VARIANCE FOR 2015
<b>01</b>	<b>ADMINISTRATION</b>			
011100100100	STATE HOUSE - HQTRS	2,083,134,479.63	4,387,999,997.00	2,304,865,517.37
011600100100	FEDERAL MINISTRY OF DEFENCE - MAIN MOD	17,644,304,792.91	36,700,000,000.00	19,055,695,207.09
011900100100	FEDERAL MINISTRY OF FOREIGN & INTERGOVERNMENTAL AFFAIRS - HQTRS	5,876,088,981.19	6,500,000,000.00	623,911,018.81
012300100100	FEDERAL MINISTRY OF INFORMATION - HQTRS	196,469,639.72	450,000,000.00	253,530,360.28
012400100100	FEDERAL MINISTRY OF INTERIOR - HQTRS	1,413,343,983.10	2,890,000,000.00	1,476,656,016.90
012500100100	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	314,860,294.08	741,528,673.50	426,668,379.42
014000100100	AUDITOR GENERAL FOR THE FEDERATION	199,999,981.20	400,000,000.00	200,000,018.80
014500100100	PUBLIC COMPLAINTS COMMISSION	0	-	0.00
014700100100	FEDERAL CIVIL SERVICE COMMISSION	67,991,650.00	150,000,000.00	82,008,350.00
014900100100	FEDERAL CHARACTER COMMISSION	74,980,295.00	150,000,000.00	75,019,705.00
015500100100	FEDERAL MINISTRY OF POLICE AFFAIRS	249,413,972.26	500,000,000.00	250,586,027.74
015600100100	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	493,485,336.74	999,999,999.00	506,514,662.26
015700100100	NATIONAL SECURITY ADVISER	372,759,000.00	26,499,999,999.00	26,127,240,999.00

015800100100	CODE OF CONDUCT TRIBUNAL	156,666,668.00	313,333,334.00	156,666,666.00
015900100100	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	17,678,574.85	300,000,000.00	282,321,425.15
016000100100	POLICE SERVICE COMMISSION HQTRS	125,000,000.00	250,000,000.00	125,000,000.00
016100100100	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	5,240,522,147.31	9,623,757,319.70	4,383,235,172.39
016200100100	FEDERAL MINISTRY OF SPECIAL DUTIES SGF	8,171,100.00	20,000,000.00	11,828,900.00
016300100100	POLICE FORMATIONS AND COMMAND	8,900,000,000.00	17,800,000,000.00	8,900,000,000.00
016400100100	FEDERAL MINISTRY OF SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS HQTRS	422,459,699.00	845,000,000	422,540,301.00
	<b>ADMINISTRATION TOTAL</b>	<b>43,857,330,594.99</b>	<b>109,521,619,322.20</b>	<b>65,664,288,727.21</b>
<b>02</b>	<b>ECONOMIC</b>			
021500100100	FEDERAL MINISTRY OF AGRICULTURE	4,343,375,239.43	8,790,000,000	4,446,624,760.57
022000100100	FEDERAL MINISTRY OF FINANCE - HQTRS	538,287,286.22	271,002,000,000	270,463,712,713.78
022000700100	OFFICE OF THE ACCOUNTANT- GENERAL OF THE FEDERATION	0	0	0.00
022200100100	FEDERAL MINISTRY OF TRADE AND INVESTMENT - HQTRS	960,912,848.39	1,816,000,000	855,087,151.61
022700100100	FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY - HQTRS	242,338,849.67	515,446,428	273,107,578.33
022800100100	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	1,584,887,831.10	3,259,999,698	1,675,111,866.90
022900100100	FEDERAL MINISTRY OF TRANSPORT - HQTRS	6,087,375,208.56	8,300,000,000	2,212,624,791.44
023000100100	FEDERAL MINISTRY OF AVIATION	3,810,478,727.75	5,840,000,000	2,029,521,272.25
023100100100	FEDERAL MINISTRY OF ENERGY (POWER) - HQTRS	1,875,572,470.62	5,130,000,000	3,254,427,529.38
023200100100	MINSITRY OF ENERGY (PETROLEUM RESOURCES) HQTRS	603,139,682.56	1,500,000,000	896,860,317.44



	FEDERAL MINISTRY OF MINES AND STEEL			
023300100100	DVELOPMENT - HQTRS	518,863,135.69	1,000,000,000	481,136,864.31
	FEDERAL MINISTRY OF WORKS			
023400100100		19,012,795,588.07	19,812,000,000	799,204,411.93
	FEDERAL MINISTRY OF TOURISM, CULTURE & NATIONAL			
023600100100	ORIENTATION - HQTRS	162,207,206.00	450,000,000	287,792,794.00
	NATIONAL PLANNING COMMISSION - HQTRS			
023800100100		706,555,762.11	1,000,000,000	293,444,237.89
	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION			
024200100100		74,999,940.25	150,000,000	75,000,059.75
	REVENUE MOBILIZATION, ALLOCATION, AND			
024600100100	FISCAL COMMISSION	124,956,360.50	250,000,000	125,043,639.50
	FISCAL RESPONSILIBTY COMMISSION			
025000100100		0	0	0.00
	FEDERAL MINISTRY OF WATER RESOURCES -			
025200100100	HQTRS	7,602,049,823.81	15,778,000,000	8,175,950,176.19
	FEDERAL MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT			
025300100100	- HQTRS	1,007,903,691.61	1,663,000,000	655,096,308.39
	<b>ECONOMIC TOTAL</b>	<b>49,256,699,652.34</b>	<b>346,256,446,126.00</b>	<b>296,999,746,473.66</b>
<b>03</b>	<b>LAW &amp; JUSTICE</b>			
	FEDERAL MINISTRY OF JUSTICE - HQTRS			
032600100100		449,915,161.74	1,316,000,000	866,084,838.26
	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES			
034100100100	COMMISSION	150,000,000.00	300,000,000	150,000,000.00
	CODE OF CONDUCT BUREAU			
034400100100		45,859,004.00	387,500,000	341,640,996.00
	<b>LAW &amp; JUSTICE TOTAL</b>	<b>645,774,165.74</b>	<b>2,003,500,000.00</b>	<b>1,357,725,834.26</b>
<b>04</b>	<b>REGIONAL</b>			
	FEDERAL CAPITAL TERRITORY			
043700100100	ADMINISTRATION	10,449,999,999.97	13,500,000,000.00	3,050,000,000.03
	FEDERAL MINISTRY OF NIGER DELTA HQTRS			
045100100100		4,034,190,765.08	8,300,000,000.00	4,265,809,234.92
	<b>REGIONAL TOTAL</b>	<b>14,484,190,765.05</b>	<b>21,800,000,000.00</b>	<b>7,315,809,234.95</b>
<b>05</b>	<b>SOCIAL SECTOR</b>			

051300100100	FEDERAL MINISTRY OF YOUTH DEVELOPMENT - HQTRS	716,036,476.71	1,461,000,000	744,963,523.29
051400100100	FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	560,543,539.48	1,700,000,001	1,139,456,461.52
051700100100	FEDERAL MINISTRY OF EDUCATION - HQTRS	8,951,246,575.66	23,520,000,000	14,568,753,424.34
051700300100	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	4,073,803,080.80	4,336,000,000.00	262,196,919.20
052100100100	FEDERAL MINISTRY OF HEALTH - HQTRS	12,264,799,768.72	22,676,000,000	10,411,200,231.04
053500100100	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	1,269,125,741.47	1,900,000,000	630,874,258.86
053900100100	PRESIDENCY - NATIONAL SPORTS COMMISSION - HQTRS	749,852,282.71	1,500,000,000	750,147,717.29
054300100100	NATIONAL POPULATION COMMISSION	1,866,225,049.79	4,500,000,000	2,633,774,950.21
	<b>SOCIAL SECTOR TOTAL</b>	<b>30,451,632,515.34</b>	<b>61,593,000,001.09</b>	<b>31,141,367,485.75</b>
	<b>TOTAL</b>	<b>138,695,627,693.46</b>	<b>541,174,565,449.30</b>	<b>402,478,937,755.84</b>

NOTE 58

Schedule of Accounts For Disclosure

S/N	Description	Account no	Closing Balance
1	TSA Pool Account	20054161043	102,454,339,670.51
2	IPPIS Transaction Account	20054101016	2,978,801,068.64
3	CONTRACTORS AND CONTIGENT LIABILITY		1,656,467,000,000.00