



**FEDERAL REPUBLIC OF NIGERIA**

**REPORT OF THE  
ACCOUNTANT-GENERAL  
OF THE FEDERATION**

*together with the Audited Financial Statements  
for the year ended 31st December, 2011.*

Issued by the  
OFFICE OF THE  
ACCOUNTANT-GENERAL OF THE FEDERATION,  
FEDERAL MINISTRY OF FINANCE,  
GARKI II-ABUJA.



# **FEDERAL GOVERNMENT OF NIGERIA** **FINANCIAL STATEMENTS 2011**

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### LIST OF PRINCIPAL OFFICERS

S/N	Name	Office	Portfolio
1	Ngozi Okonjo-Iweala, Ph.D	Federal Ministry of Finance	Minister of Finance and the coordinating Minister of the Economy
2	Dr. Yerima Lawal Ngama	Federal Ministry of Finance	Honourable Minister of State for Finance
3	Mr. J. O. Otunla, FCA	Office of the Accountant-General of the Federation	Accountant-General of the Federation



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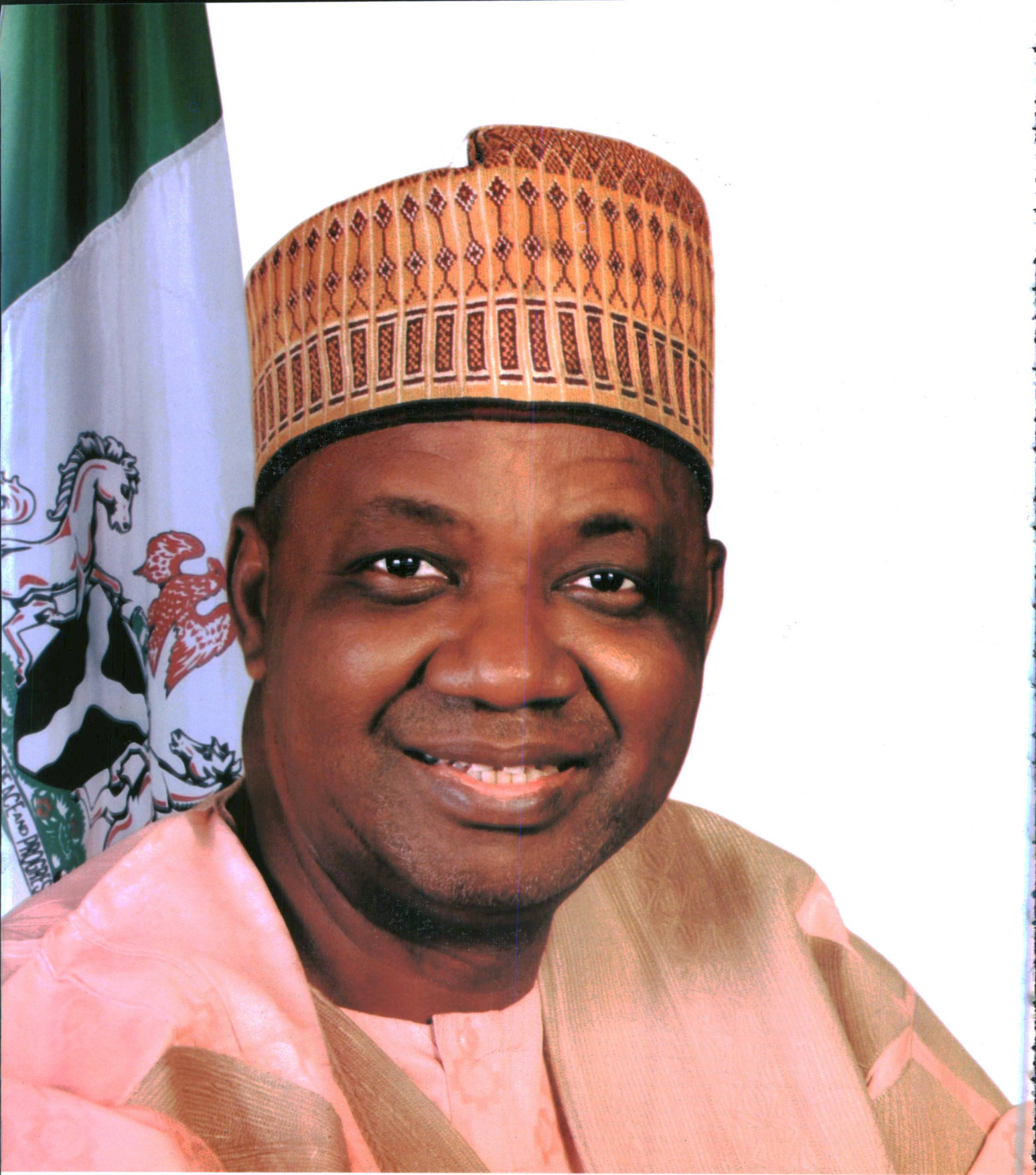
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HIS EXCELLENCY

**DR. GOODLUCK EBELE JONATHAN, GCFR**

President, Commander-in-Chief of The Armed Forces  
Federal Republic of Nigeria



HIS EXCELLENCY  
**ARCHITECT NAMADI SAMBO**  
Vice-President,  
Federal Republic of Nigeria



**DR. NGOZI OKONJO-IWEALA, CFR**

Co-ordinating Minister for the Economy and  
Honourable Minister of Finance  
Federal Republic of Nigeria





## **DR. YERIMA LAWAN NGAMA**

Honourable Minister of State for Finance  
Federal Republic of Nigeria



**J. O. OTUNLA, FCA**  
Accountant-General of the Federation  
Federal Republic of Nigeria



OFFICE OF THE  
ACCOUNTANT-GENERAL  
OF THE FEDERATION

ANNUAL REPORT &  
FINANCIAL STATEMENTS  
2011

PART





## **Preface to the Federal Government Financial Statements and Annual Report of the Accountant-General Of the Federation for Fiscal Year ended 31<sup>st</sup> December, 2011**

The Annual Report of the Accountant-General of the Federation for Fiscal year 2011 contains a report of the financial operations as well as the Consolidated Financial Statements of the Federal Government of Nigeria for the year ended 31<sup>st</sup> December, 2011. The Annual Report and the General Purpose Financial Statements are issued to meet specific information needs that can be useful in assessing the financial activities of the Federal Government of Nigeria. The Statements are intended to meet the needs of users which include the citizens, elected representatives, taxpayers, investors, creditors, research institutions, banks, suppliers, the media and international organizations.

2. At this crucial period of our political development and the enactment of Freedom of Information Act, it is imperative for Government to disclose its financial activities to its citizens as well as other users of government reports. It is therefore on this premise that the prompt preparation and publication of the Annual Report of the Accountant-General of the Federation, together with the Financial Statements for the year ended 31<sup>st</sup> December, 2011 become imperative.

3. To ensure that the Annual Financial Statements of the Federal Government and other tiers of Government meet international best practices and to also ensure that Nigeria remains relevant in the comity of nations, the Federal Executive Council (FEC) at its meeting of 28<sup>th</sup> July, 2010 approved that Nigeria should adopt the provisions of the International Public Sector Accounting Standards (IPSAS) for the Public Sector. Consequently, the Federation Account Allocation Committee (FAAC) at its meeting held on 13<sup>th</sup> June, 2011 set up a Sub-Committee to provide a Roadmap for the Adoption of the Standards in the three tiers of Government in Nigeria. Nigeria with a public sector dominated economy has identified the value and importance of IPSAS adoption in order to make our financial statements comparable with that of the other nations.

4. In this regards, Government has ensured that the Financial Statements accompanying this Report are in agreement with the provisions of the IPSAS. The Report thus serves as a useful reference materials for users in evaluating the performance of Government over time.

5. The Financial Statements of the Federal Government of Nigeria for the Fiscal year 31<sup>st</sup> December, 2011 have been examined and certified by the Auditor-General for the Federation in accordance with the provisions of the Constitution of the Federal Republic of Nigeria, 1999 and other extant statues of the Federal Republic of Nigeria. The report is, therefore, hereby made available for public use.

6. Like the previous Financial Statement, this is a product of diligent work conducted by the Office of the Accountant-General of the Federation and I commend the team for this dedication and hard work. I also wish to recognize active role of the Office of the Auditor-General for the Federation and the various committees in the National Assembly as well as other Agencies of Government that fully participated in the production of the Annual Report.

**Ngozi Okonjo-Iweala P.H.D**  
**Coordinating Minister for the Economy/Honourable Minister of Finance**  
**Federal Ministry of Finance**



## AUDIT CERTIFICATE

### REPORT OF THE AUDITOR-GENERAL FOR THE FEDERATION ON THE ACCOUNTS OF THE GOVERNMENT OF NIGERIA FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2011

The Accounts of the Government of the Federation of Nigeria for the year ended 31st December, 2011 have been examined in accordance with Section 85(2) and (4) of the Constitution of the Federal Republic of Nigeria, 1999.

#### **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 Section 12 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 Federation Republic of Nigeria 1999.

#### **Opinion**

I have obtained all the information and explanations that I required and as a result 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 31st December 2011 and the Consolidated Revenue Fund together with the supporting Statements for the year ended on that date. In any opinion the Financial Statements give a true and fair view of the state of affairs of the Government of the Federation as at 31st December, 2011 and of the financial transactions for the fiscal year ended on that date subject to the observations contained in this my Report dated 27th December, 2012.

**S.T. UKURA, FCA**  
**Auditor-General for the Federation**

Office of the Auditor-General for the Federation,  
Plot 849, Koforidua Street,  
Wuse, Zone 2,  
P.M.B. 128, Garki,  
Abuja,  
Nigeria.  
27th December, 2012



**FEDERAL GOVERNMENT OF NIGERIA**  
**SUMMARY OF KEY FINANCIAL ANALYSIS AND RATIOS FOR THE YEAR 2011**

S/NO	DESCRIPTION	ACTUAL 2011	% OF ACTUAL	BUDGET 2011	ACTUAL 2010
<b>A</b>	<b>RECURRENT REVENUE</b>				
	Statutory Allocations:FAAC	2,782,482,811,768.51	88.33	2,882,075,000,000.00	2,152,815,002,980.32
	Statutory Allocations:Other Agencies	53,886,496,817.36	1.71	151,886,000,000.00	59,547,075,023.61
	Value Added Tax Allocation	87,292,570,611.95	2.77	103,500,000,000.00	75,647,937,037.85
	Direct Taxes	153,387,816.25	0.00	6,081,119,163.61	69,384,861,251.99
	Licences	1,665,101,600.78	0.05	608,753,463.15	6,011,900,191.57
	Mining Rents:	873,744,957.10	0.03	602,401,400.55	250,792,855.93
	Royalties	1,365,525.00	0.00	602,401,400.55	
	Fees:	10,646,923,305.90	0.34	4,970,750,269.57	12,191,382,432.40
	Fines	296,023,468.35	0.01	4,970,750,269.57	
	Sales	1,069,123,030.82	0.03	15,094,803,026.73	58,079,344,638.42
	Earnings :	170,237,182,486.14	5.40	15,094,803,026.73	
	Sales/Rent of Government Buildings:	330,647,662.77	0.01	851,967,768.43	17,977,674,134.10
	Sale/Rent on Lands and Others:	927,497,823.88	0.03	851,967,768.43	
	Repayments-General:	242,098,131.82	0.01	24,806,765,043.08	36,018,962,910.61
	Investment Income	35,876,074,982.66	1.14	124,000,000,000.00	
	Interest Earned	15,475,572.29	0.00	24,806,765,043.08	
	Re-imbursement	1,484,232,653.34	0.05	5,586,752,356.52	3,304,044.74
	Miscellaneous Revenue including Plea Bargain:	-	0.00	-	18,732,762,224.50
	Share of FGN Special Accounts	-	0.00	-	19,711,860,624.00
	Other Revenue Sources of the FGN	2,650,602,396.98	0.08	417,959,000,000.00	
	<b>TOTAL RECURRENT REVENUE</b>	<b>3,150,131,360,611.90</b>	<b>100.00</b>	<b>3,784,350,000,000.00</b>	<b>2,526,372,860,350.04</b>
<b>B</b>	<b>CAPITAL RECEIPTS</b>				
	Transfer from Consolidated Revenue Fund:	1,014,009,396,436.08	19.71	1,234,452,852,758.14	1,047,169,426,008.53
	Aid and Grants	63,700,462,125.99	1.24		
	External Loans:	225,558,535,269.00	4.38		164,012,415,000.00
	Internal Loans: FGN & Treasury Bonds	1,136,480,172,372.00	22.09		1,448,795,500,000.00
	Internal Loans:NTBs	2,704,876,489,513.98	52.58	852,272,000,000.00	2,084,258,261,442.36
	Internal Loans:From Development of Nat Resources	-	0.00		127,588,085,668.92
	<b>TOTAL CAPITAL REVENUE</b>	<b>5,144,625,055,717.05</b>	<b>100.00</b>	<b>2,086,724,852,758.14</b>	<b>4,871,823,688,119.81</b>



<b>C</b>	<b>RECURRENT EXPENDITURE</b>				
	Personnel Costs	768,831,711,238.69	19.42	926,633,048,875.93	544,216,073,201.16
	Federal Govt Contribution to Pension:	78,239,489,402.82	1.98	77,066,977,130.00	45,374,059,690.09
	Overhead Charges:	326,741,382,063.80	8.25	392,394,285,092.81	374,539,595,171.23
	Consolidated Revenue Fund Charges ( Incl. Service Wide Votes)	2,132,263,878,852.92	53.85	2,073,082,048,240.22	481,838,413,010.45
	Service Wide Vote	-	0.00		595,282,156,100.57
	Subvention to Parastatals:	653,462,521,650.46	16.50	865,446,069,607.82	499,982,986,589.88
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>3,959,538,983,208.69</b>	<b>100.00</b>	<b>4,334,622,428,946.78</b>	<b>2,541,233,283,763.38</b>
<b>D</b>	<b>CAPITAL EXPENDITURE</b>				
	Capital Expenditure:Administrative Sector:	272,130,348,590.77	19.78	193,284,687,200.30	223,681,205,162.54
	Capital Expenditure: Economic Sector:	682,433,820,056.55	49.61	789,765,396,668.54	475,953,612,038.63
	Capital Expenditure: Law and Justice:	52,754,409,711.41	3.84	37,711,990,964.04	76,088,425,862.37
	Capital Expenditure:Regional Development	149,994,517,560.90	10.90	150,661,344,798.00	119,494,438,106.55
	Capital Expenditure: Social Service Sector:	165,839,603,584.30	12.06	193,522,655,111.00	130,057,051,446.24
	Capital Expenditure: Funded from Aid and Grants:	52,320,850,404.56	3.80	-	
	<b>TOTAL CAPITAL EXPENDITURE</b>	<b>1,375,473,549,908.49</b>	<b>100.00</b>	<b>1,364,946,074,741.88</b>	<b>1,025,274,732,616.32</b>
<b>E</b>	<b>ANALYSIS OF DEBT BALANCES AS AT YEAR END</b>				
	External Loans:FGN only	847,277,686,900.00	12.84		676,817,859,900.00
	FGN Bonds & Treasury Bonds.	3,894,930,000,000.00	59.01		3,274,500,000,000.00
	Nigerian Treasury Bills (NTB)	1,730,118,101,330.98	26.21		1,277,100,000,000.00
	Development Loan Stock	-	0.00		220,000,000.00
	Other Internal Loans( Promissory Notes)	-	0.00		-
	Internal Loans from Other Funds	127,588,085,668.92	1.93		127,588,085,668.92
	<b>TOTAL DEBT PROFILE</b>	<b>6,599,913,873,899.90</b>	<b>100.00</b>		<b>5,356,225,945,568.92</b>
<b>F</b>	<b>CASH AND BANK BALANCES AT YEAR END</b>				
	-CRF Bank Balance(CBN):	(144,711,899,768.74)	-18.29		(59,652,350,439.35)
	-Pension Account (CBN):	31,463,324,086.51	3.98		1,342,369,287.90
	-Cash Balances of Other Funds of the FGN:	595,153,953,721.55	75.21		326,301,587,227.04
	-Cash Balances with Federal Pay Offices:	984,977,714.36	0.12		4,536,777,869.42
	Cash Held by Ministries, Department & Agencies:-	308,424,180,282.00	38.98		451,072,979,097.95
	Cash held: External Loans	-	0.00		-
	<b>TOTAL CASH AND BANK BALANCE</b>	<b>791,314,536,035.68</b>	<b>100.00</b>		<b>723,601,363,042.96</b>



FEDERAL GOVERNMENT OF NIGERIA

SUMMARY OF 5 YEAR STATEMENT OF ASSETS AND LIABILITIES (2007 - 2011)

S/NO	DESCRIPTION	ACTUAL 2011 =N=	ACTUAL 2010 =N=	ACTUAL 2009 =N=	ACTUAL 2008 =N=	ACTUAL 2007 =N=
	<b>Cash and Bank Balances at Year End</b>					
	CBN-CRF Bank Balance	(144,711,899,768.74)	(59,652,350,439.35)	(147,016,026,043.31)	(45,683,966,196.27)	(3,769,936,474.54)
	CBN -Pension Arrears etc Account	31,463,324,086.51	1,342,369,287.90	55,245,482.40	55,245,482.40	55,245,482.40
	-Cash Balances of Other Funds of the FGN:	595,153,953,721.55	326,301,587,227.04	518,465,280,827.12	308,443,607,602.30	2,121,648,478.37
	Cash Book Balances with Federal Pay Offices:	984,977,714.36	4,536,777,869.42	4,675,607,281.61	60,574,584.01	47,598,901.74
	Cash Held by Ministries, Dept. & Agencies:-	308,424,180,282.00	451,072,979,097.95	422,374,981,449.18	125,783,119,867.93	65,656,459,494.92
	Cash Held: External Loans	0	-	22,941,514,567.00		
	Remittances:-	0			(0.00)	441,822,465,755.04
	Cash -in - Transit:-	0			-	20,403,572,018.79
	<b>Total Cash and Bank Balances</b>	<b>791,314,536,035.68</b>	<b>723,601,363,042.96</b>	<b>821,496,603,564.00</b>	<b>388,658,581,340.37</b>	<b>526,337,053,656.72</b>
	<b>Investments:</b>					
	Federal Government Investments (MOFI)	342,381,965,053.19	311,126,824,054.18	306,538,058,709.32	297,529,256,094.32	
	Advances:-	636,826,731.18	68,734,789,710.61	46,850,139,994.18	40,454,334,493.53	22,642,321,869.32
	Imprests:-	71,844,040,338.33	436,561,524.55	118,661,380.80	(69,694,588.73)	(151,552,263.09)
	Revolving Loans Granted:-	28,781,258,650.00	6,350,400,556.07	9,737,693,981.74	9,057,565,815.98	5,340,207,145.64
	Treasury Clearance Accounts:-	-	-	-	-	2,190,597,780.74
	<b>Total Investments:</b>	<b>443,644,090,772.70</b>	<b>386,648,575,845.41</b>	<b>363,244,554,066.04</b>	<b>346,971,461,815.10</b>	<b>30,021,574,532.61</b>
<b>I</b>	<b>TOTAL ASSETS</b>	<b>1,234,958,626,808.38</b>	<b>1,110,249,938,888.37</b>	<b>1,184,741,157,630.04</b>	<b>735,630,043,155.47</b>	<b>556,358,628,189.33</b>
	<b>LIABILITIES</b>					
	<b>Funds</b>					
	Consolidated Revenue Fund:	(3,255,514,621,917.41)	(1,432,097,602,884.54)	-370067753462.67	(20,221,064,473.01)	516,790,114,460.05
	Capital Development Fund:	(2,706,870,806,259.96)	(3,140,451,120,570.39)	-2774640042402.21	(2,282,225,432,047.50)	36,997,864,659.68
	Other Public Funds:	595,153,953,721.55	326,301,587,227.04	518,465,280,827.12	308,443,607,602.30	2,121,648,478.37
	Police Reward Fund:	438,535,030.78	306,091,743.93	306,091,743.93	306,091,743.93	306,091,743.93
	<b>Total Funds</b>	<b>(5,366,792,939,425.04)</b>	<b>(4,245,941,044,483.96)</b>	<b>(2,625,936,423,293.83)</b>	<b>(1,993,696,797,174.28)</b>	<b>556,215,719,342.03</b>
	<b>Loans</b>					
	External Loans: FGN only	847,277,686,900.00	676,817,859,900.00	582,621,480,000.00	269,342,270,982.08	0.00
	FGN Bonds & Treasury Bonds.	3,894,930,000,000.00	3,274,500,000,000.00	2,367,000,000,000.00		0.00
	Nigerian Treasury Bills (NTB)	1,730,118,101,330.98	1,277,100,000,000.00	797,480,000,000.00	2,459,917,166,836.97	0.00
	Development Loan Stock	-	220,000,000.00	520,000,000.00	520,000,000.00	0.00
	Other Internal Loans( Promissory Notes)	-	-	63,030,000,000.00	0.00	0.00
	Internal Loans from Other Funds	127,588,085,668.92	127,588,085,668.92	-	0.00	0.00
	<b>Total Loans</b>	<b>6,599,913,873,899.90</b>	<b>5,356,225,945,568.92</b>	<b>3,810,651,480,000.00</b>	<b>2,729,779,437,819.05</b>	<b>-</b>
	<b>Other Liabilities:-</b>					
	Deposits:-	1,837,692,333.53	(34,962,196.59)	26,100,923.87	(452,597,489.30)	142,908,847.30
	<b>Total Other Liabilities:-</b>	<b>1,837,692,333.53</b>	<b>(34,962,196.59)</b>	<b>26,100,923.87</b>	<b>(452,597,489.30)</b>	<b>142,908,847.30</b>
<b>2</b>	<b>TOTAL LIABILITIES</b>	<b>1,234,958,626,808.39</b>	<b>1,110,249,938,888.37</b>	<b>1,184,741,157,630.04</b>	<b>735,630,043,155.47</b>	<b>556,358,628,189.33</b>





**FEDERAL GOVERNMENT OF NIGERIA**

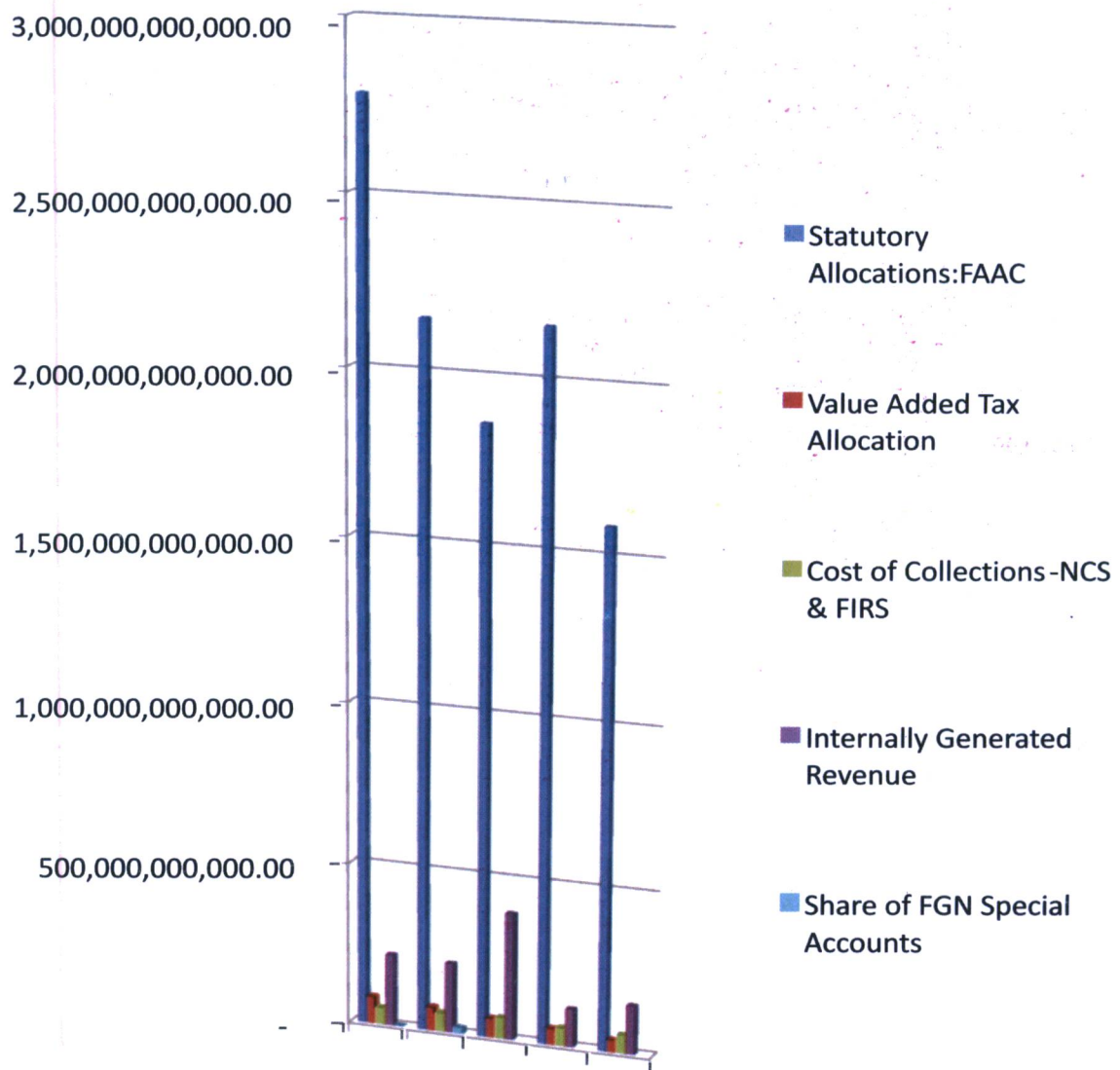
**SUMMARY OF FIVE YEAR REVENUE AND EXPENDITURES 2007 - 2011**

S/NO	DESCRIPTION	ACTUAL 2011 =N=	ACTUAL 2010 =N=	ACTUAL 2009 =N=	ACTUAL 2008 =N=	ACTUAL 2007 =N=
	Statutory Allocations:FAAC	2,782,482,811,768.51	2,152,815,002,980.32	1,859,675,283,457.71	2,153,623,636,535.00	1,586,431,283,404.73
	Value Added Tax Allocation	87,292,570,611.95	75,647,937,037.85	62,951,455,657.46	54,368,540,572.28	40,549,774,977.57
	Cost of Collections-NCS & FIRS	53,886,496,817.36	59,547,075,023.61	67,903,866,103.15	58,219,038,859.62	58,725,657,428.59
	Internally Generated Revenue	223,818,879,017.10	218,650,984,684.26	395,011,925,448.79	120,731,950,325.75	153,418,175,382.64
	Share of FGN Special Accounts	2,650,602,396.98	19,711,860,624.00			
	<b>TOTAL RECURRENT RECEIPTS</b>	<b>3,150,131,360,611.90</b>	<b>2,526,372,860,350.04</b>	<b>2,385,542,530,667.11</b>	<b>2,386,943,166,292.65</b>	<b>1,839,124,891,193.53</b>
			140,830,329,682.93			
	<b>B= RECURRENT PAYMENTS</b>					
	Personnel Costs:	768,831,711,238.69	544,216,073,201.16	443,229,193,567.83	392,993,128,817.33	269,011,239,112.95
	Federal Govt Contribution to Pension:	78,239,489,402.82	45,374,059,690.09	42,943,107,137.86	75,670,991,495.00	36,732,436,476.53
	Overhead Charges:	326,741,382,063.80	374,539,595,171.23	293,872,305,834.36	257,729,949,935.80	198,840,055,107.27
	Consolidated Revenue Fund Charges:	2,132,263,878,852.92	481,838,413,010.45	381,911,190,510.09	593,673,418,289.35	510,358,713,345.98
	Service Wide Votes	0.00	595,282,156,100.57	273,467,522,726.22		
	Subvention to Parastatals:	653,462,521,650.46	499,982,986,589.88	438,963,297,924.24	451,276,623,722.14	421,978,942,171.24
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>3,959,538,983,208.69</b>	<b>2,541,233,283,763.38</b>	<b>1,874,386,617,700.60</b>	<b>1,771,344,112,259.62</b>	<b>1,436,921,386,213.97</b>
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>3,959,538,983,208.69</b>	<b>2,541,233,283,763.38</b>	<b>1,874,386,617,700.60</b>	<b>1,771,344,112,259.62</b>	<b>1,436,921,386,213.97</b>
	<b>C= CAPITAL RECEIPTS</b>					
	Transfer from Consolidated Revenue Fund:	1,014,009,396,436.08	1,047,169,426,008.53	861,002,601,956.17	1,098,250,644,385.64	620,714,537,349.74
	Aids & Grants	63,700,462,125.99		-	37,139,434,836.97	169,303,937,310.03
	Internal Loans: Treasury Bonds	1,136,480,172,372.00	1,448,795,500,000.00			
	Internal Loans:NTBs	2,704,876,489,513.98	2,084,258,261,442.36			
	Internal Loans:Dev. of Nat Resources	0.00	127,588,085,668.92			
	External Loans:	225,558,535,269.00	164,012,415,000.00			
	<b>TOTAL CAPITAL RECEIPTS</b>	<b>5,144,625,055,717.05</b>	<b>4,871,823,688,119.81</b>	<b>861,002,601,956.17</b>	<b>1,135,390,079,222.61</b>	<b>790,018,474,659.77</b>
	<b>D= CAPITAL PAYMENTS</b>					
	Capital Expenditure: Economic Sector:	682,433,820,056.55	475,953,612,038.63	568,134,195,083.89	611,250,802,774.40	404,778,210,382.09
	capital expenditure: Social Service Sector:	165,839,603,584.30	130,057,051,446.24	96,279,960,130.38	148,114,843,651.16	131,603,640,660.51
	Capital Expenditure: Law and Justice:	52,754,409,711.41	76,088,425,862.37	51,277,409,009.12	57,596,525,434.30	46,257,774,185.02
	Capital Expenditure:Regional Development	149,994,517,560.90	119,494,438,106.55	83,667,899,109.42	40,570,000,000.00	30,000,000,000.00
	Capital Expenditure:Administrative Sector:	272,130,348,590.77	223,681,205,162.54	115,884,608,616.35	164,831,022,345.20	185,140,156,211.33
	Capital Expenditure: Funded from Aid and Grants:	52,320,850,404.56				
	<b>TOTAL CAPITAL PAYMENTS</b>	<b>1,375,473,549,908.49</b>	<b>1,025,274,732,616.32</b>	<b>915,244,071,949.16</b>	<b>1,022,363,194,205.06</b>	<b>797,779,781,438.95</b>



**Fig. I: 5-Year Actual Revenue Collection (Statutory Allocations and Other Internally Generated Revenue) 2007 to 2011.**

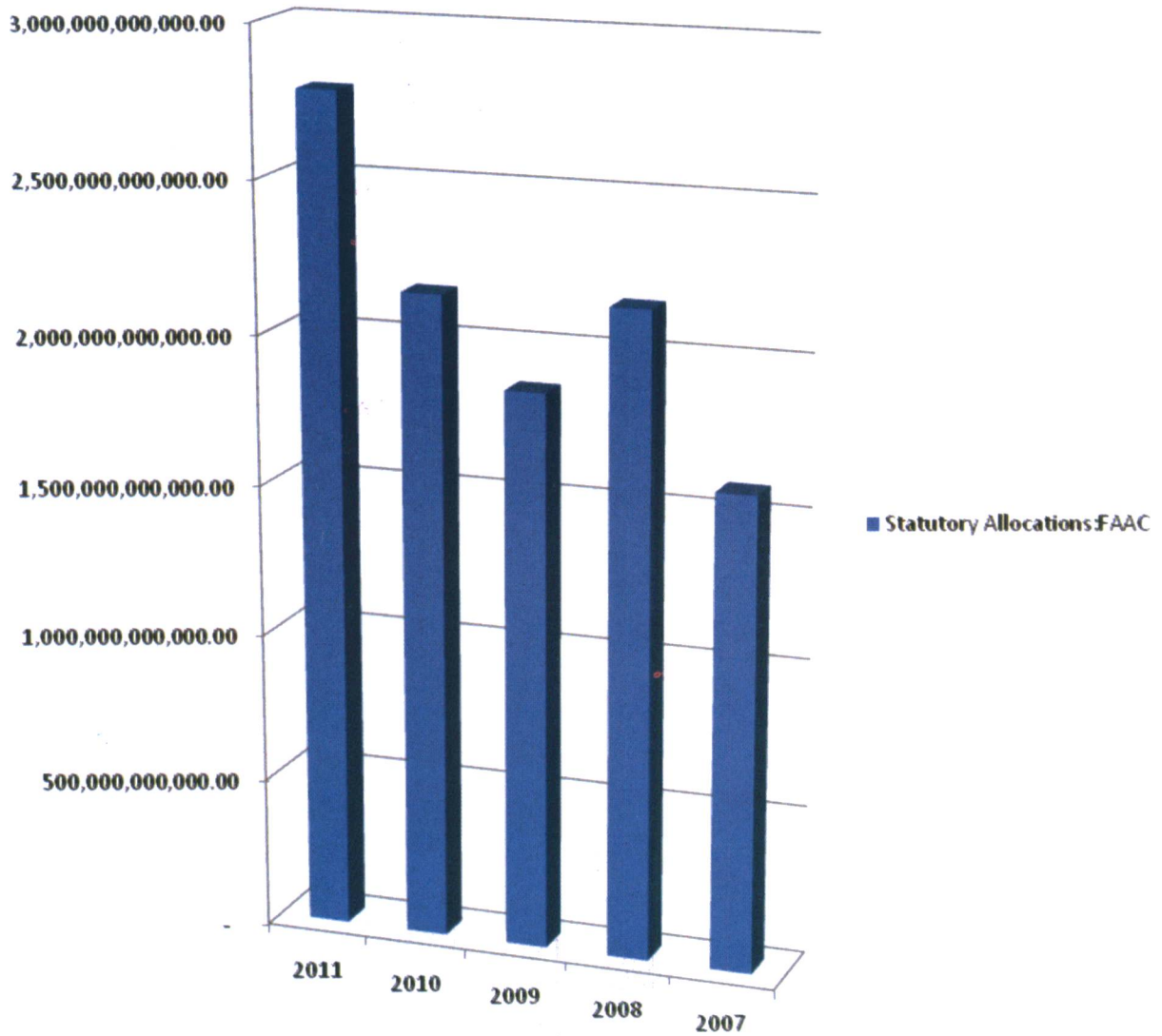
### 5 - Year Actual Revenue Collection





**Fig.2: 5-Year Statutory Allocations 2007 to 2011**

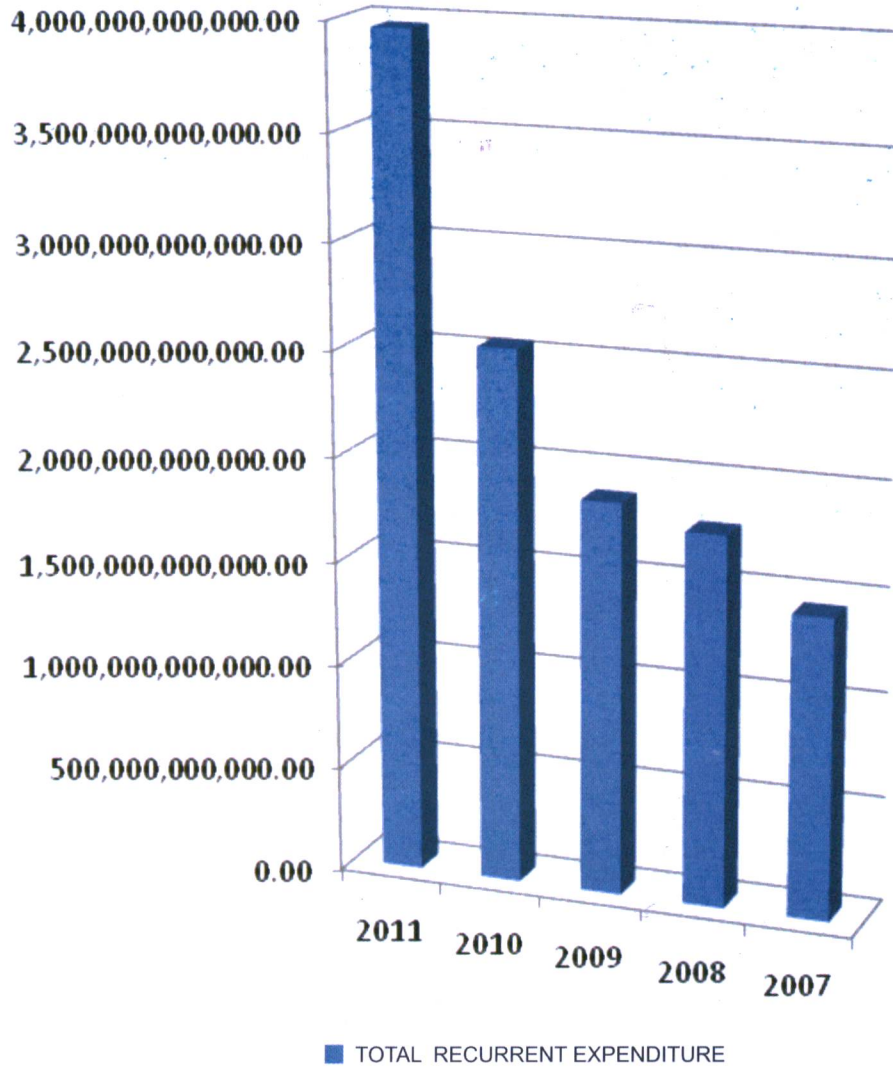
**Statutory Allocations: FAAC**





**Fig.3: 5-Year Recurrent Expenditures 2007 to 2011.**

**Total Recurrent Expenditure**





**Fig. 4: 5-Year Recurrent Revenue Vs Expenditures 2007 to 2011.**

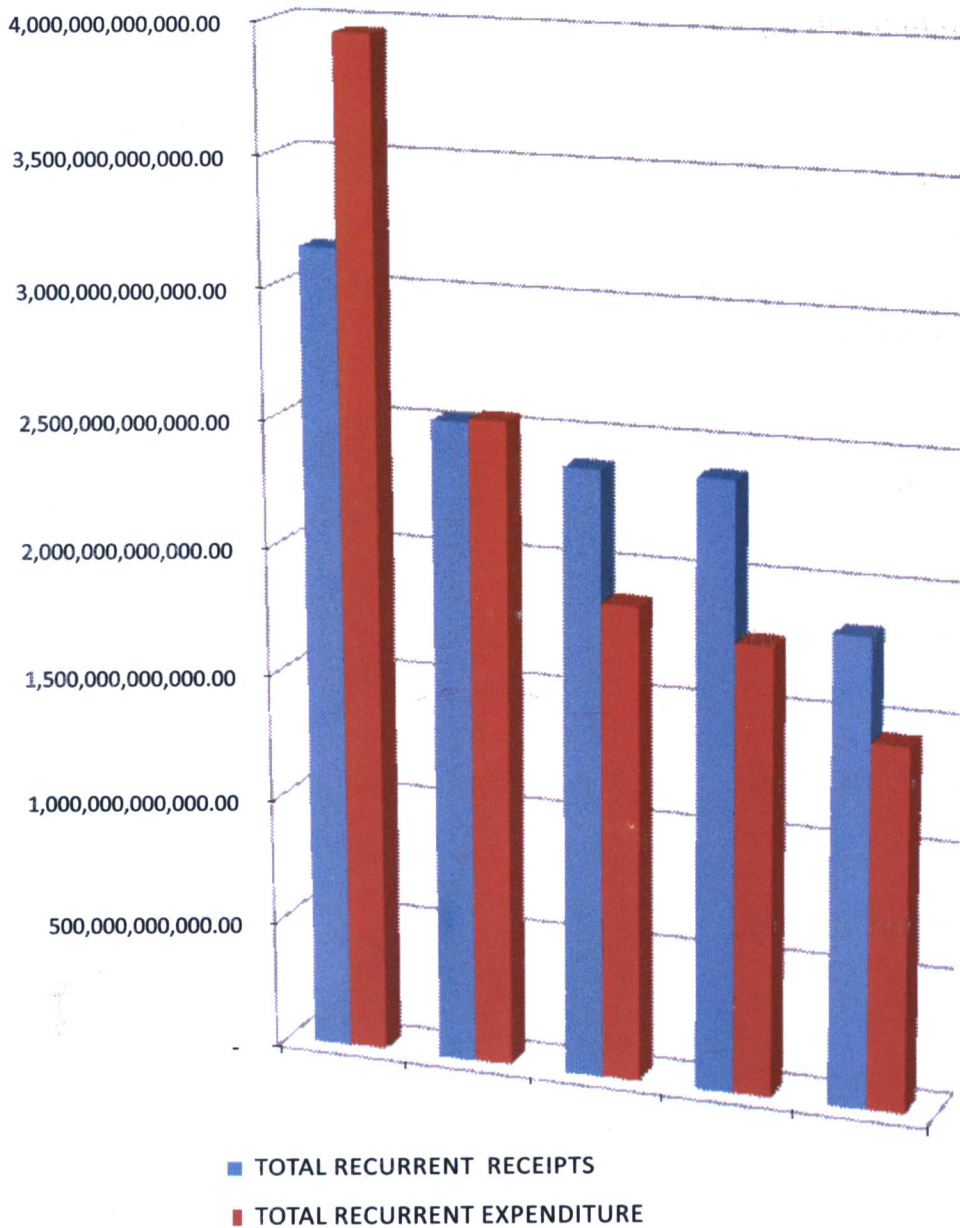
**5- Year Recurrent Revenue Vs Expenditures**





**Fig.5: 5-Year Recurrent Revenue and Expenditures 2007 to 2011.**

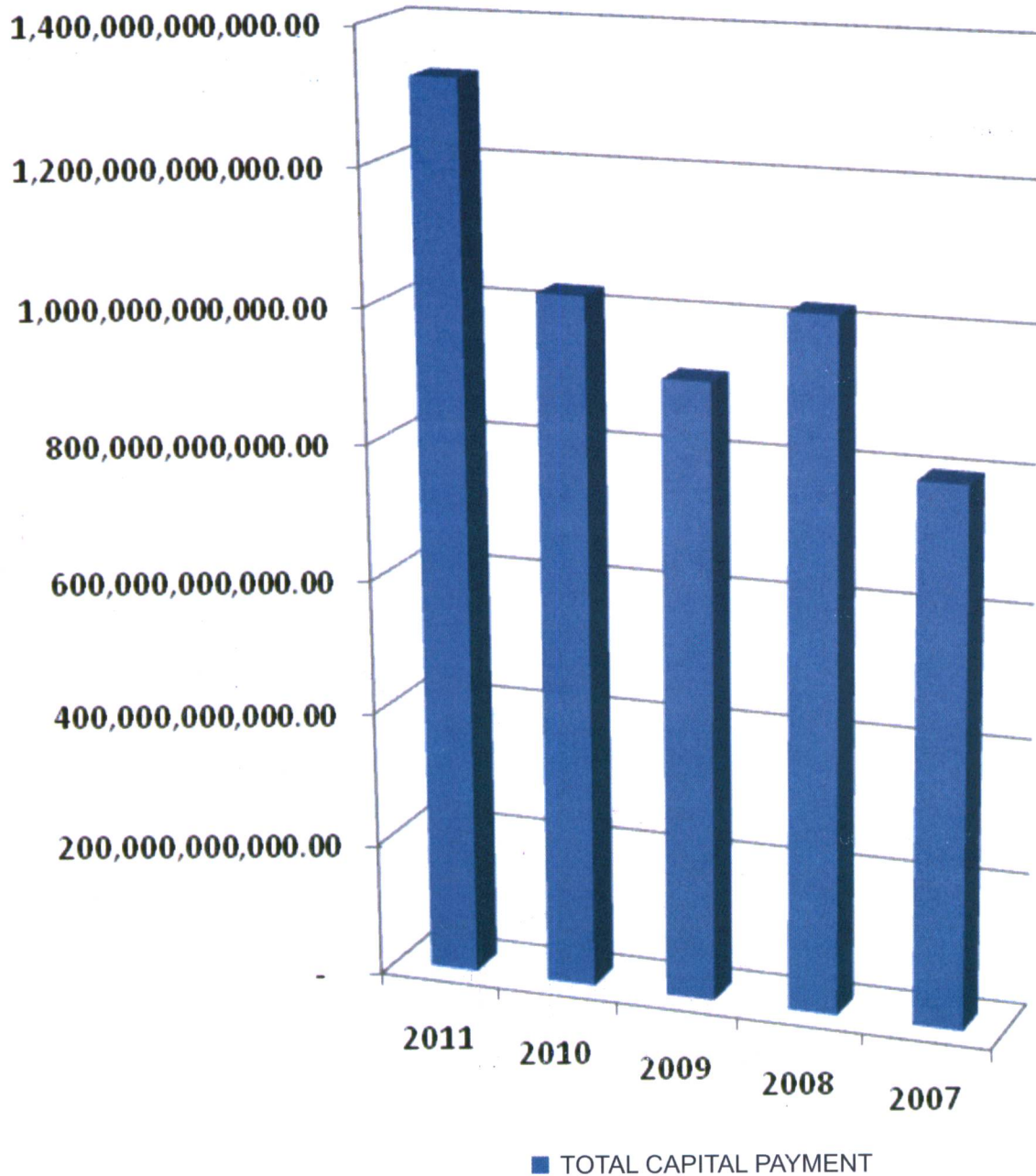
### 5- Year Recurrent Revenue and Expenditures





**Fig.6: 5-Year Capital Expenditures 2007 to 2011**

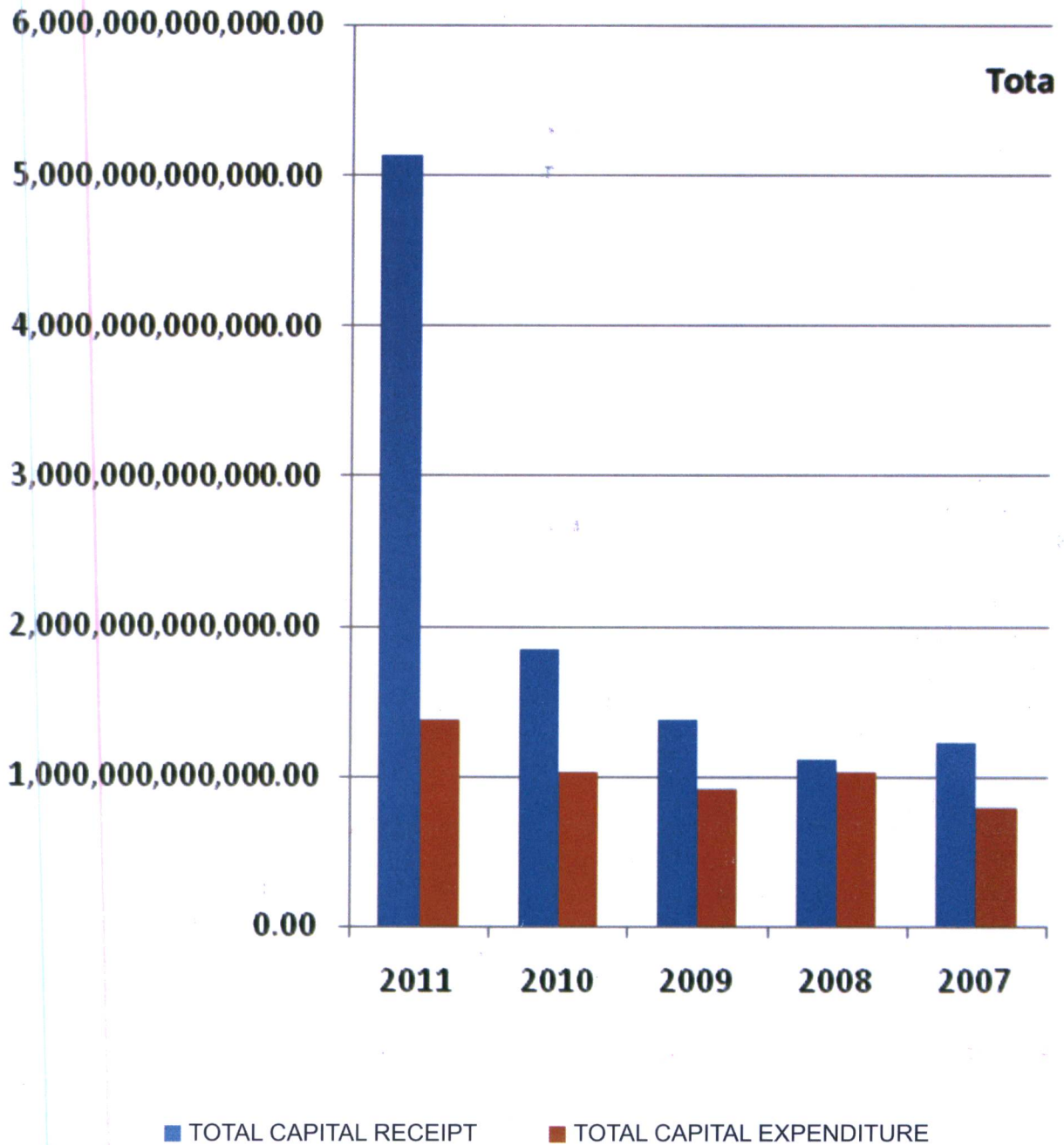
**Total Capital Payments**





**Fig,7: Total Capital Receipt VS Expenditure 2007 to2011**

**Total Capital Receipt VS Expenditure**







## **THE ANNUAL FINANCIAL REPORT OF THE ACCOUNTANT-GENERAL OF THE FEDERATION FOR THE YEAR 2011**

### **1.0 Introduction**

As a statutory responsibility of the Office of the Accountant-General of the Federation, the Annual Report together with the Financial Statements of the Federal Government of Nigeria for the year ended 31<sup>st</sup> December 2011 bring into focus the general performance of the Federal Government in the year under review. The Annual Report and the accompanying Financial Statements are in agreement with the Pronouncement of Federation Allocation Accounts Committee (FAAC) issued in 2004 to standardize the Financial Statements of the Federal, States and Local Governments.

### **2.0 Legal Framework guiding Financial Management and Accounting of the Federal Government**

The Annual Report of the Accountant-General and the Financial Statements of the Federal Government are prepared based on the provisions of laws of the Federation and Government pronouncements. The supreme statute that guides the preparation of the Financial Statements is the Constitution of the Federal Republic of Nigeria. In addition, the provisions of International Public Sector Accounting Standards (IPSAS) were adhered to in the preparation of the Financial Statements. The Accounts have been prepared on the Cash basis of accounting in compliance to the provisions of the International Public Sector Accounting Standard (IPSAS) preparatory to migration to Accrual basis in due course.

### **3.0 The Reporting Entity**

This Annual Report is for the Federal Government of Nigeria and it comprises the financial activities of the Ministries, Departments and Agencies (MDAs) funded from the National Budget. These MDAs are self Accounting Units and are required to submit Monthly Transcript of Accounts to the Treasury for Consolidation.

It should however be noted that other Government controlled entities that are being funded from the Consolidated Revenue Fund (CRF) and the National Budget have been included in the Financial Statements as Subventions to Parastatals only. The cash flows of these Parastatals have not been consolidated with that of the Federal Government. With the gradual migration to accrual basis of Accounting, in subsequent Consolidated Financial Statements those Government controlled entities accounts will fully be captured in that of the Federal Government.

### **4.0 Federal Government of Nigeria Fiscal Framework for Budget 2010-2013**

The Federal Government financial projection including the Annual Budget for year 2011 were based largely on the 2011-2013 Medium Term Expenditure Framework (MTEF). This is a Fiscal Framework set out by the Federal Government over the medium-term and it is based on the framework of the Federation of Nigeria. The antecedents of the Federation that formed the basis for this report in the period under review were:

#### **4.1 Federation Collectible Revenue**

The Constitution of the Federal Republic of Nigeria is supreme in respect of Public Revenue collections and distribution. That is, the present system where all revenue spelt out in the Constitution of the Federal Republic of Nigeria to be paid into Federation Account will continue to be enforced. The balances in this account will be shared to the three tiers of government and the Federal Government will get 52.68% of the funds from the Federation as spelt out by the Revenue Mobilization Allocation and Fiscal Commission (the Government agency charged with this responsibility).



#### **4.2 Budget Assumptions for 2011.**

The framework is based on oil production Bench Mark of 2.300 Million Barrel per day and at an Exchange Rate of =N=150 to 1USD. In this regard, funds expected from the Federation account into the Federal Government Account (the CRF) are predictable. In addition, the Federal Government will receive share of Value Added Tax from the Federation Account to part finance its operations. The assumptions were also made in cognizance of a steady price of crude oil at the International market. In addition, oil production in Nigeria will be steady.

#### **4.3 Internally Generated Revenue (IGR) Accruable to the Federal Government.**

The framework assume that the Federal Government will continue to collect all the Internally Generated Revenue (IGR) it has the mandate to collect, as provided for in the 1999 Constitution of the Federal Republic of Nigeria and Other Statutory provisions. All such revenues collected will be paid into a Pool Account and such funds will be used to part finance the Annual Budget.

#### **4.4 Nigerian Vision 20:2020**

The 2011 Budget was aimed at achieving the development goals outlined in the Nigeria Vision20:2020 as encapsulated in the Transformation Agenda. In line with this funds were released to priority sectors in order to support the actualization of the Government efforts at addressing the pressing needs of Nigerians.

#### **4.5 Improvement of Socio-Economic Status of Nigerian People**

The framework was also built on the premise of ensuring that there will be improvement in the Socio-Economic Status of the Nigerian people by strategically implementing plans and programmes to boost social and economic activities that will launch the nation into the part of sustainable economic development especially in the area of job creation and critical infrastructure.

### **5.0 Review and Performance of the Budget 2011**

The Federal Government of Nigeria Budgeted an initial sum for the year of =N=4,484,736,648,992.00. This was made up of the sum of N 417. 824 billion for Statutory Transfers to cater for National Judicial Council operations of ( N 95 billion), Niger Delta Development Commission ( N 56.076 billion), Universal Basic Education (N 64.567 billion) National Assembly (N150 billion) and Independent National Electoral Commission (N 52.180 billion). The sum of N495.096 billion was to be used for servicing debts. The recurrent expenditure was estimated to be N2, 425.065 billion for Ministries, Departments and Agencies (MDA), while the sum for the capital budget amounted to N1, 146.750 Billion.

In addition, the Federal Inland Revenue Service and the Nigeria Customs Service that are Federal Government agencies servicing the Federation were provided for in the budget. In the year under review, no supplementary budget was approved for the Federal Government of Nigeria. However, the National Assembly approved a Virement for the sum of N 220billion for Supreme Court of Nigeria.

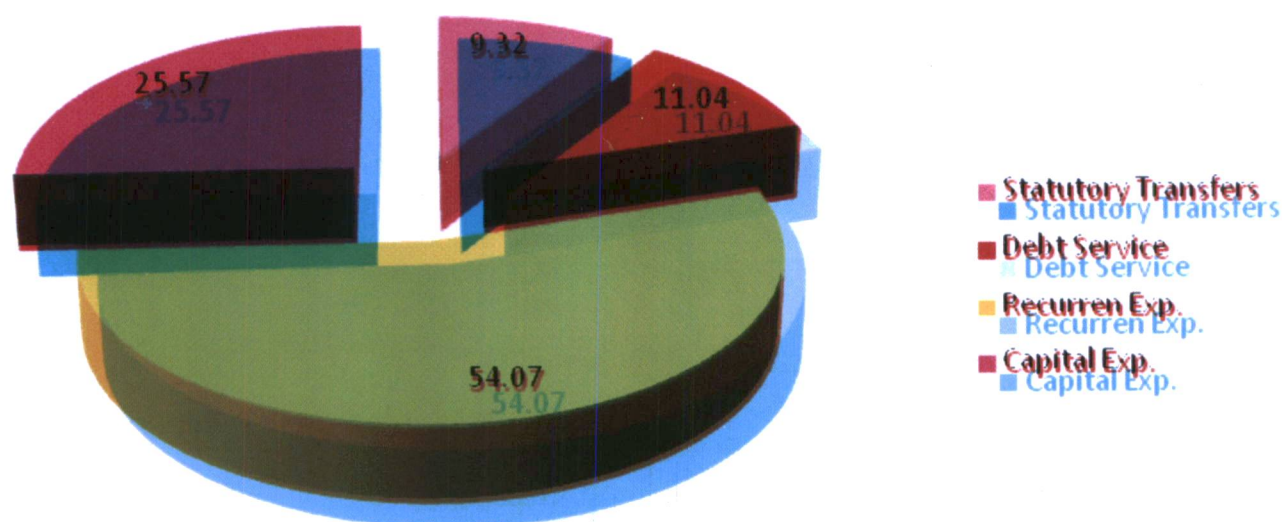
The total approved budget for 2011 is as detailed below:

**Table 1: Table showing the Total Expenditure Budget for 2011.**

S/N	DESCRIPTION	INITIAL BUDGET =N=B.	SUPPLEMENT ARY =N=B	TOTAL BUDGET =N= B	% of Total
1	Statutory Transfers	417.824		417.824	9.316
2	Debt Services	495.096		495.096	11.0395
3	Recurrent Expenditure	2, 425.065		2,2425.065	54.0737
4	Capital Expenditure	1,146.750		1,146.750	25.5701
5	<b>TOTAL</b>	<b>4,484.736</b>		<b>4,484.736</b>	<b>100.00</b>

**Fig. 8: Pie Chart showing the Total Approved Expenditure Budget for 2011**

### Total Expenditure Annual Budget 2011 (%)



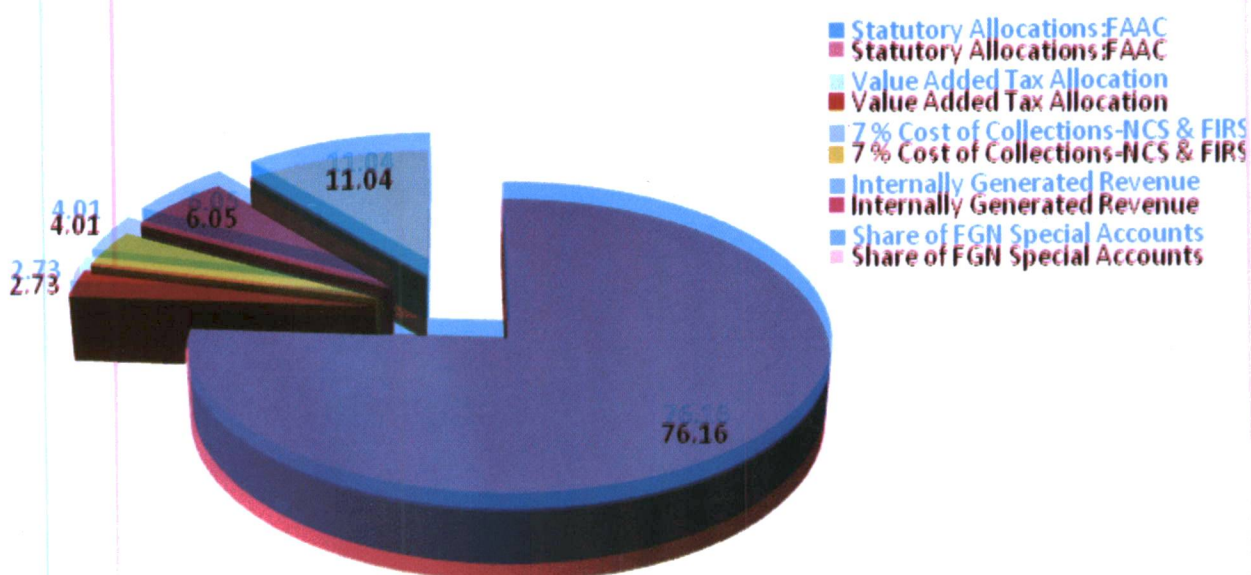


The above shows that Recurrent Expenditure was 54.0737% of the total budget in the year under review. Large proportion of the budgeted recurrent expenditure was for Personnel Cost. On the other hand, the total budgeted Revenue for the year was =N=3784.350 Billion which was expected to accrue from the following sectors:

**Table 2: Table showing the Total Revenue Budget for 2011**

S/N	DESCRIPTION	ANNUAL BUDGET =N= BILLION	% OF TOTAL BUDGET
1	Statutory Allocation from FAAC	2882.075	76.16
2	Share of Value added Tax	103.500	2.74
3	7 % Cost of Collections due to NCS and 4 % to FIRS	151.886	4.01
4	FGN Independent Revenue	228.930	6.05
5	Other Special Revenue	417.959	11.04
6	<b>TOTAL</b>	<b>3784.350</b>	<b>100.00</b>

**Fig.9: Pie Chart showing the Total Revenue Budget for 2011**  
**Total Revenue Annual Budget 2011. (%)**



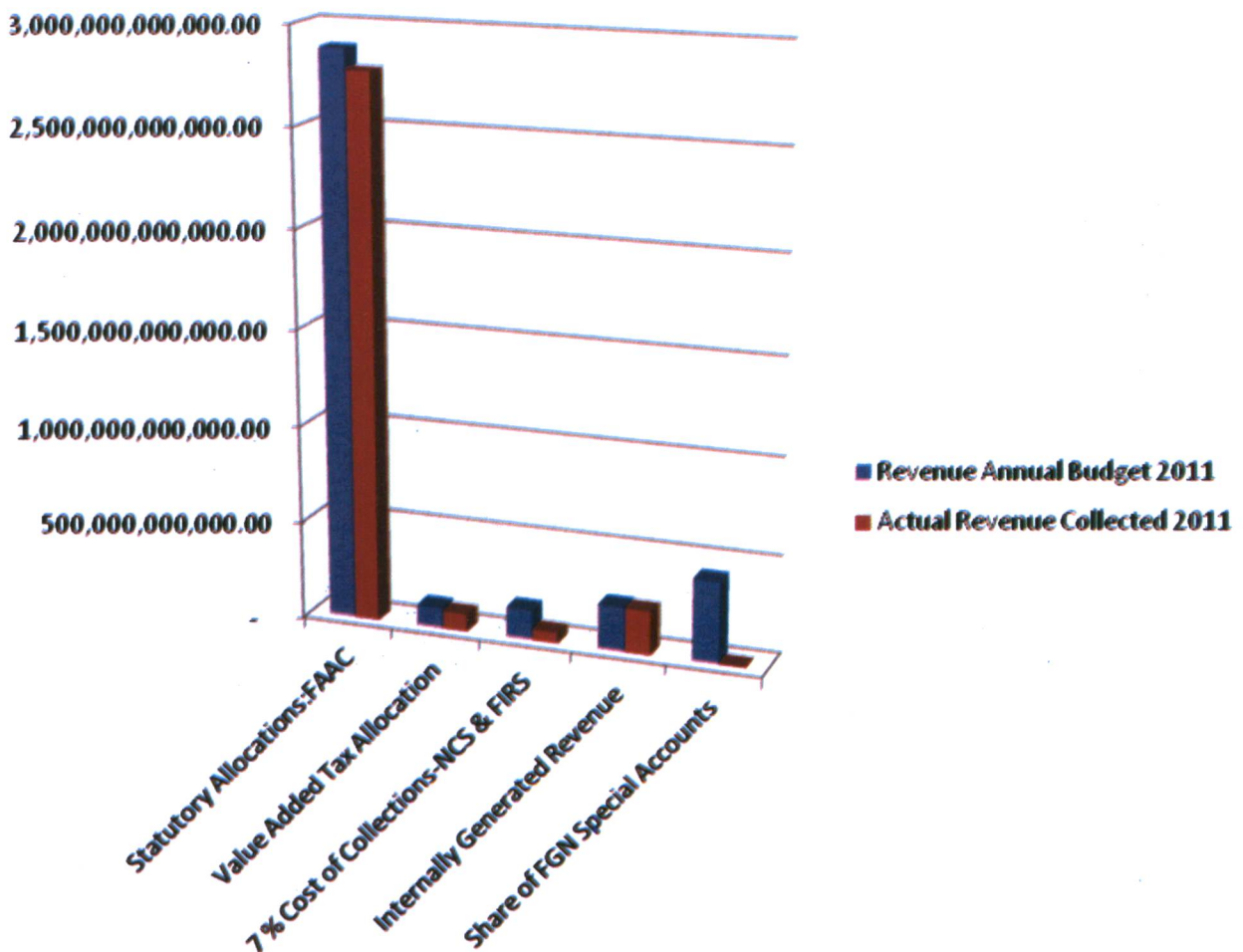
The Revenue Budget shows that the Federal Government has continued to rely mostly on revenue from oil.

The next paragraphs outline the performance of the budget in the year under review:

### 5.1 Revenue Budget Performance for year 2011

The overall performance of Revenue was 83.24% of the budgeted figure during the course of the year. Considering the high expectations of the electorate in the provisions of basic amenities, more efforts were put in place at ensuring revenue generations. In addition, shortages in the collections from Federation Account were augmented with the Excess Crude Account created for this purpose. The government also reorganized the need for all the Revenue collecting agencies like the Nigeria Custom service and Federal Inland revenue Service to achieve optimal performance in their revenue generating activities.

**Fig. 10: Comparison between Actual budgeted Revenue Performance in 2011**





Details of the performance by Revenue sub-heads are outlined below:

#### **5.1.1 Statutory Allocations from FAAC**

The share of Federal Government Allocation from the Federation Account was estimated at =N=2,882.075 billion. In the year the sum of =N= 2,782.482 billion representing 96.54% was received as statutory allocation from the Federation Account during the year as against N2,152.815 billion received in the previous year 2010.

#### **5.1.2 Allocation to Federal Inland Revenue Service and Nigerian Custom Service**

In order to encourage Revenue collecting agencies to increase on revenue collections, the Federal Government of Nigeria had enacted laws that authorizes these agencies to be paid from their generation capacity i.e. cost of collection. The Federal Inland Revenue is to withhold 4% and Nigeria Custom Service 7% as cost of collections for non-oil related revenues.

#### **5.1.3 Share of Value Added Tax**

The Value Added Tax Act has made provisions for the Federal Government to get 15% of the total amount accruable in the account. The share of Federal Government from the value Added tax collection was estimated to be =N=103.500 Billion. However the sum of =N=87.292 billion representing 84.34% received during the year while N75.647 billion was the share of VAT for the year 2010.

#### **5.1.4 Direct Taxes**

It was estimated that the sum of =N=6.081 Billion of direct taxes was expected to be generated under this subhead as revenue for the year, but the sum of =N= 153.387 Million representing 2.5209% received during the year. This was against the figure of N 69.384 million received in year 2010.

#### **5.1.5 Licenses and Internal Revenue**

The sum of =N=608.753 million was budgeted as revenue under this subhead. However, the sum of =N=1.665 Billion was generated for the year representing 273.53% of the budgeted amount. However N6,011,900 was generated in the preceding year under this subhead.

#### **5.1.6 Mining**

The sum of =N=602.401 Million was budgeted as revenue under this subhead but the sum of =N= 873.744 Million was realized representing 145.04% of the budgeted amount. In the year 2010 only N250,792 million was generated under this subhead.

#### **5.1.7 Fees**

Revenue to be collected under the subhead fees was expected to be =N=4.970 Billion but the sum of =N=10.646 Billion representing 214.19% was realized. This was a far cry from N12.191b that was generated in year 2010.

#### **5.1.8 Earnings and Sales**

The sum of =N=15.094 Billion was budgeted under this subhead of Earnings and Sales, the sum of =N= 171.306 billion Billion representing 1,135% of the budgeted amount was realized.

#### **5.1.9 Sales/Rent on Government Property**

Considering the policy of the government, the sum of =N= 851.967 Million was estimated to be collected as Sale/Rent on Government Property, the sum of =N= 330.647 Million representing 38.81% was realized. During the year 2010, amount generated under the subhead was N17,977.674 Million.



#### **5.1.10 Interest and repayment**

The sum of =N= 24.806 Billion was budgeted as revenue from Interest and Repayments, the sum of =N=242.098 Million was generated representing 0.98% of the budgeted amount. This figure compared with the year 2010 figure of N36,018.96 showed a far lower collection under the subhead.

#### **5.1.11 Re-Imbursement**

The sum of =N= 5.586 Billion was expected from this sub-head but the sum of =N=1.484 Billion only was collected representing a mere 26.57% of the budgeted amount. This figure was quite higher than the year 2010 figure of N3,304.04. N38,444 .6 billion was collected in the previous year 2010.

#### **5.1.12 Other Revenue Sources**

A budgeted amount of =N= 417.959 Billion was to be realized under this subhead but only the sum of =N=2.650 Billion was realized, thus resulting in a collection proportion amounting to 0.63%.

The table below contains the details of the revenue collection according to the various subheads in the year under review. The table also compares with the actual amount collected in the previous year with year under review.



**Table 3: Actual Revenue Collection Compared with the Budget in the year 2011 according to the various Subheads..**

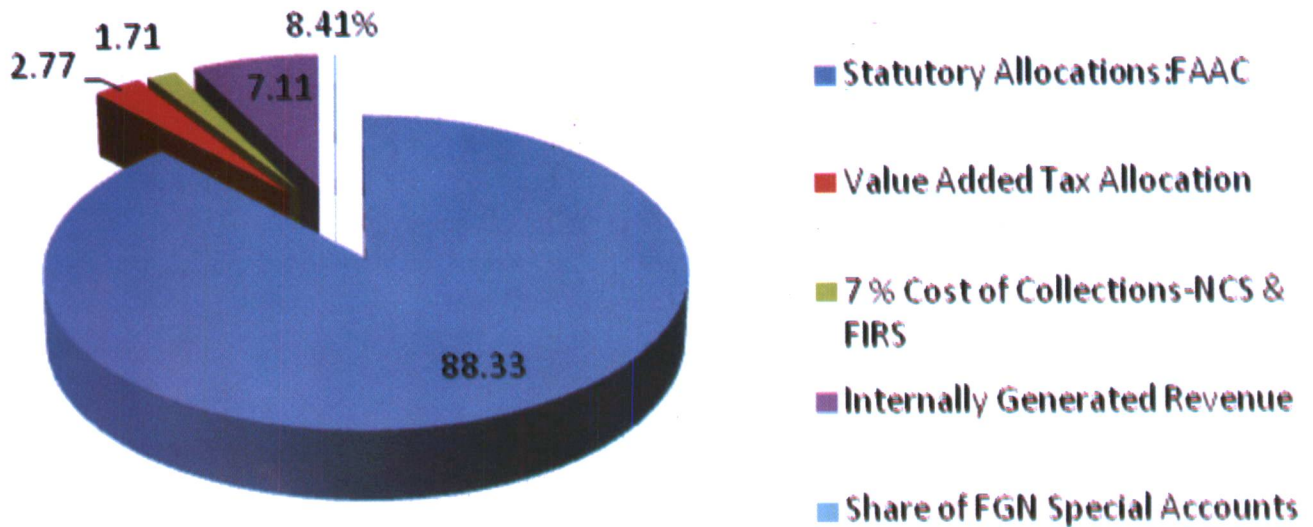
Description of Revenue	Actual 2011	Budget 2011	Performance On Budget	Actual 2010
		=N=	%	
Statutory Allocation	2,782,482,811,768.51	2,882,075,000,000.00	96.54	2,152,815,002,980.32
FAAC-FIRS & NCS	53,886,496,817.36	151,886,000,000.00	35.45	59,547,075,023.61
Share of VAT	87,292,570,611.95	103,500,000,000.00	84.34	75,647,937,037.85
Direct taxes	153,387,816.25	6,081,119,163.61	2.52	69,384,861,251.99
Lic. & Internal Revenue	1,665,101,600.78	608,753,463.15	273.53	6,011,900,191.57
Mining	873,744,957.1	602,401,400.35	145.04	250,792,855.93
Royalty	1,365,525.00	602,401,400.35		
Fees	10,646,923,305.9	4,970,750,269.57	214.19	12,191,382,432.40
Fines	296,023,468.35	4,970,750,269.57		
Sales	1,069,123,030.82	15,094,803,026.73		
Earnings & Sales	170,237,182,486.14	15,094,803,026.73	1127.79	58,079,344,638.42
Rent on Govt. Property	330,647,662.77	851,967,768.43	38.81	17,977,674,134.10
Sales/Rent on Govt. Land & others	927,497,823.88	851,967,768.43		
Repay. Gen.	242,098,131.82	24,806,765,043.08	0.98	35,831,706,467.85
Investment Income	35,876,074,982.66	124,000,000,000.00	28.93	
Interest Earned	15,475,572.29	24,806,765,043.08		
Re-imbursment	1,484,232,653.34	5,586,752,356.52	26.57	18,732,762,224.50
Other Revenue of FGN	2,650,602,396.98	417,959,000,000.00	0.63	19,711,860,624.00
<b>Total</b>	<b>3,150,131,360,611.90</b>	<b>3,784,350,000,000.00</b>	<b>83.24</b>	<b>2,526,372,860,350.04</b>





**Fig. 11: Pie Chart showing the Total Revenue Collected for 2011.**

### FGN Actual Revenue Collected 2011 (%)



## 5.2 Review of Expenditure Performance in 2011

The expenditure for year 2011 is to be considered under Recurrent and Capital Expenditure.

### 5.2.1 Recurrent Expenditure

The Federal Government spent the total sum of =N=3,959.538 Billion on Recurrent Expenditure, this recorded a budget performance of 91.35%, that is inclusive of Consolidated Revenue Fund Charges and Subvention to Parastatals. Details of the breakdown showed the following summary:

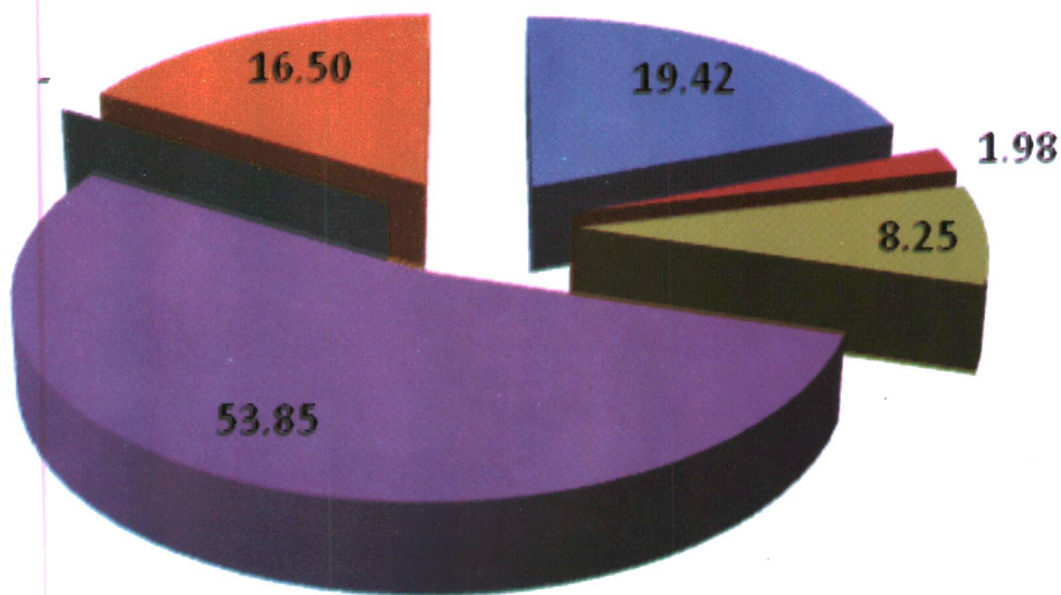


**Table 4: Recurrent expenditure Budget Performance for year 2011.**

Description of Recurrent Exp.	Actual 2011 =N=	Budget 2011 =N=	Performance on Budget (%)	Actual 2010 =N=
Personnel Cost	768,831,711,238.69	926,633,048,875.93	82.97	544,216,073,201.16
FGN: Pension	78,239,489,402.82	77,066,977,130.00	101.52	45,374,059,690.09
Overhead	326,741,382,063.80	392,394,285,092.81	83.27	374,539,595,171.23
CRF Charges including(SWV)	2,132,263,878,852.92	2,073,082,048,240.22	102.85	1,077,120,569,111.02
Subvention to Parastatals	653,462,521,650.46	868,446,069,607.82	75.51	499,982,986,589.88
<b>Total</b>	<b>3,959,538,983,208.69</b>	<b>4,334,622,428,946.78</b>	<b>91.35</b>	<b>2,541,233,283,763.38</b>

**Fig. 12: Pie Chart showing the Total Recurrent Expenditure for 2011 (%).**

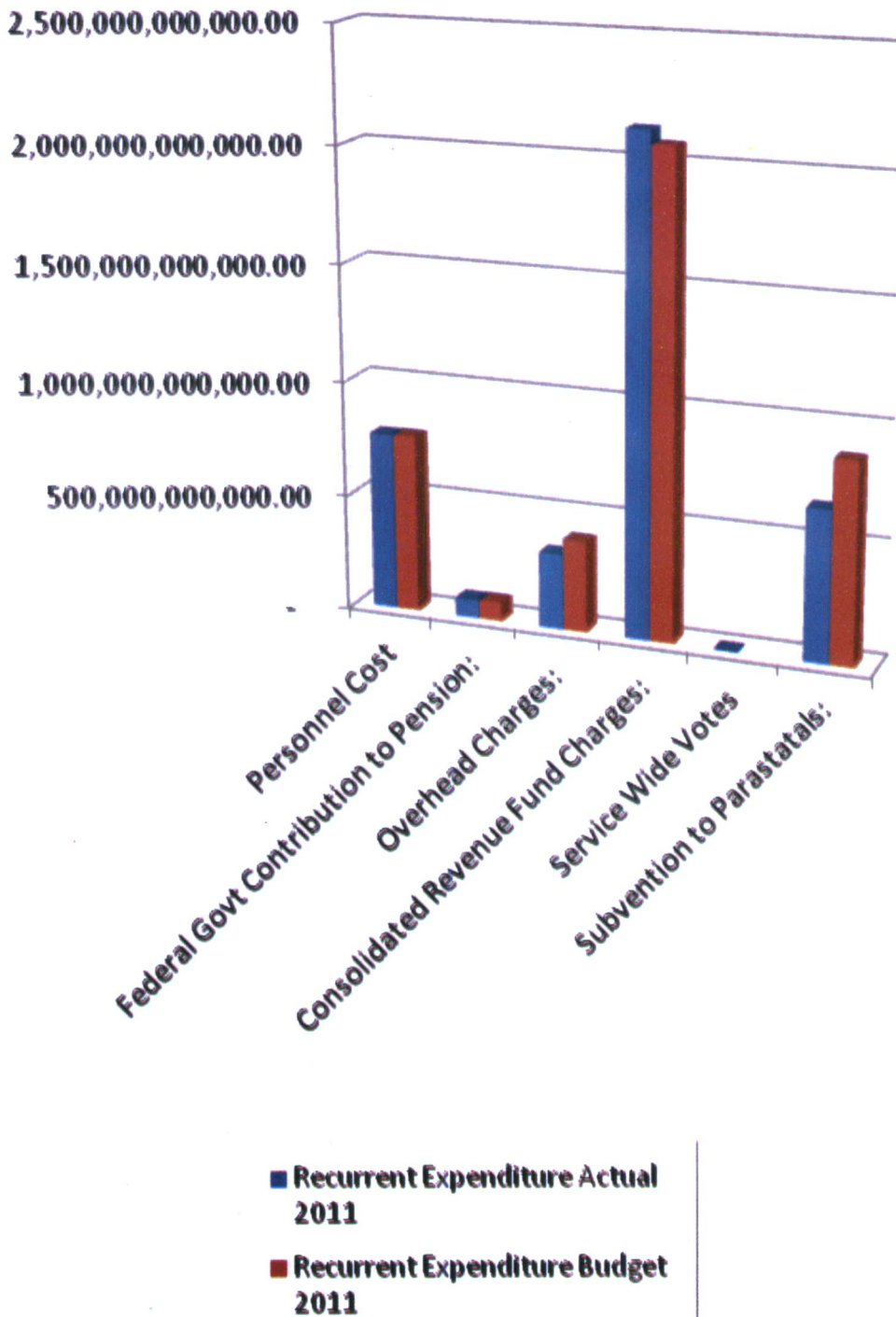
**Recurrent Expenditure 2011 (%).**



- Personnel Cost
- Consolidated Revenue Fund Charges:
- Federal Govt Contribution to Pension:
- Service Wide Votes
- Overhead Charges:
- Subvention to Parastatals:

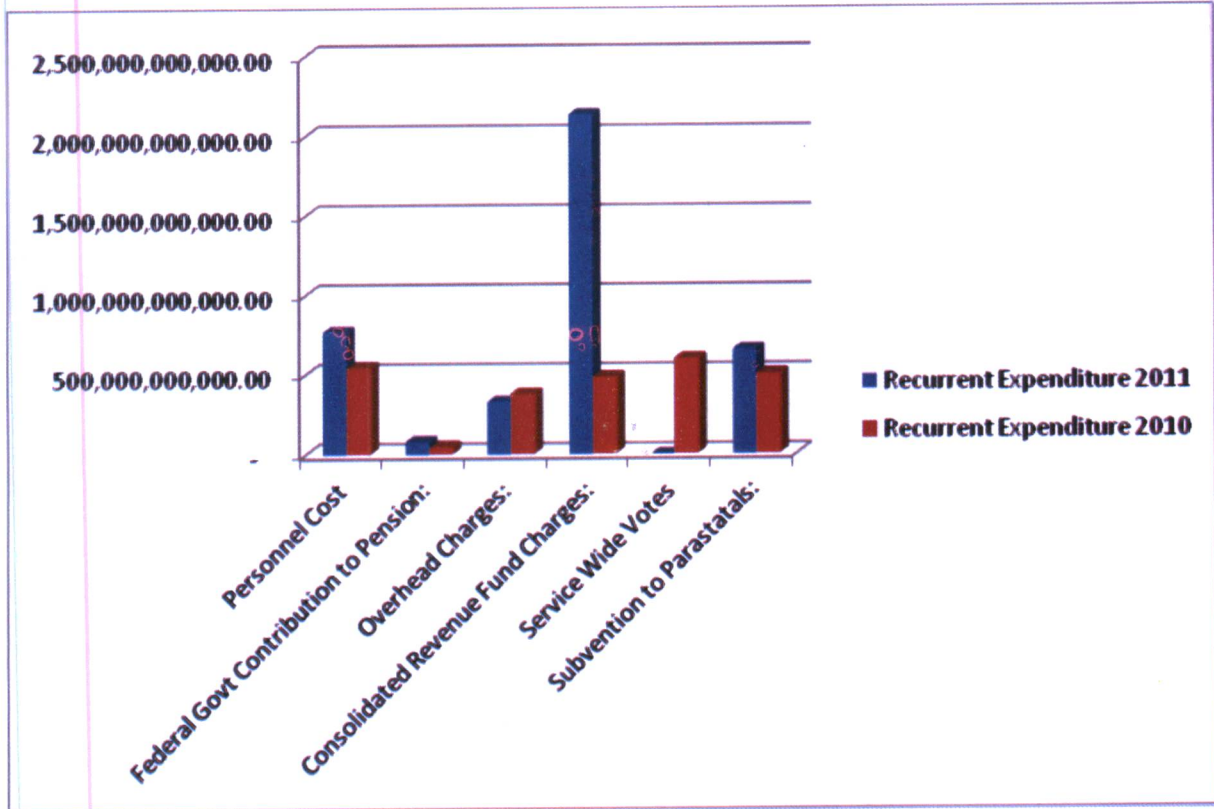


**Fig. 13: Actual Recurrent Expenditure Budget Performance for 2011**

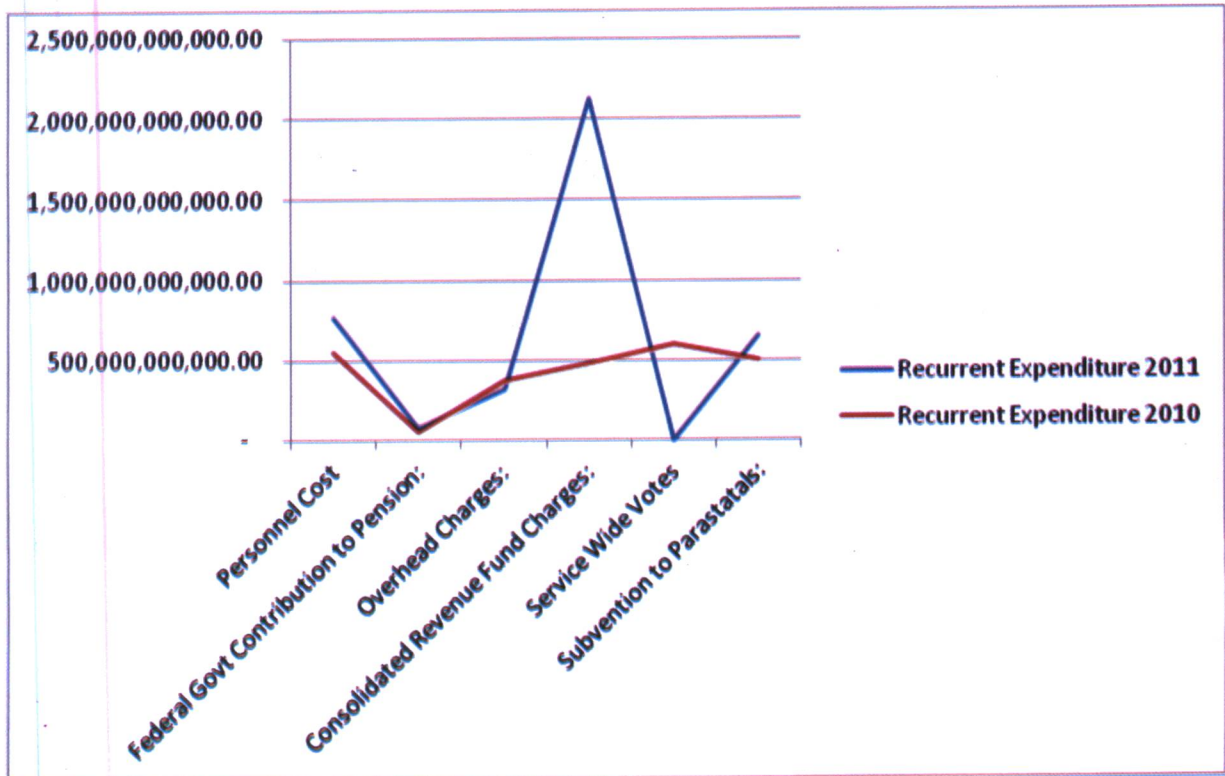




**Fig. 14: Comparative analysis of Actual Recurrent Expenditure for 2010 and 2011**



**Fig. 14b: Graphical Analysis of Actual Recurrent Expenditure for 2010 and 2011**



### 5.2.2 Capital Expenditure Performance in 2011.

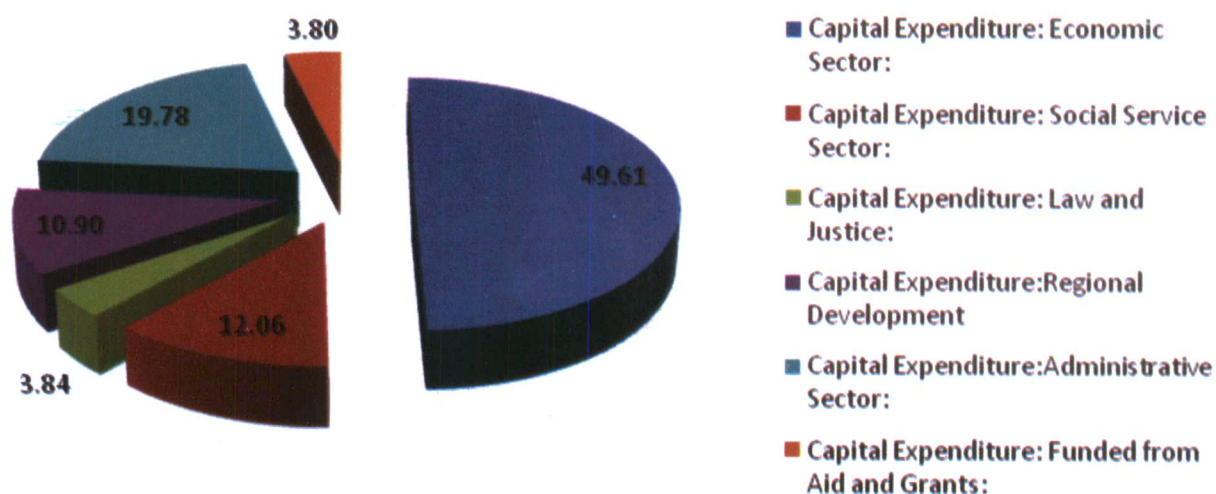
During the year under review, a total sum of =N=1,323,152,699,503.93 was expended as Capital expenditure. The expenditure was for the development of the nation's infrastructure in the Economic, Social, Law & Justice, Regional Development and Administrative sectors. The actual capital expenditure performance was 100.9% of the budgeted amount. The amount expended according to sectors was as follows:

**Table 5: Capital expenditure Budget Performance for year 2011**

Description of Capital Exp. By Sector	Actual 2011 =N=	Budget 2011 =N=	Performance on Budget (%)	Actual 2010 =N=
Economic	682,433,820,056.55	707,103,190,014.99	96.51	475,953,612,038.63
Social Service	165,839,603,584.3	219,160,643,141.73	75.67	130,057,051,446.24
Law and justice	52,754,409,711.41	163,722,213,856.78	32.22	76,088,425,862.37
Regional development	149,994,517,560.90	191,710,941,041.28	78.24	119,494,438,106.55
Administrative	272,130,348,590.77	326,593,072,651.77	83.24	223,681,205,162.54
<b>Total</b>	<b>1,323,152,699,503.93</b>	<b>1,608,290,060,706.54</b>	<b>85.52</b>	<b>1,025,274,732,616.32</b>

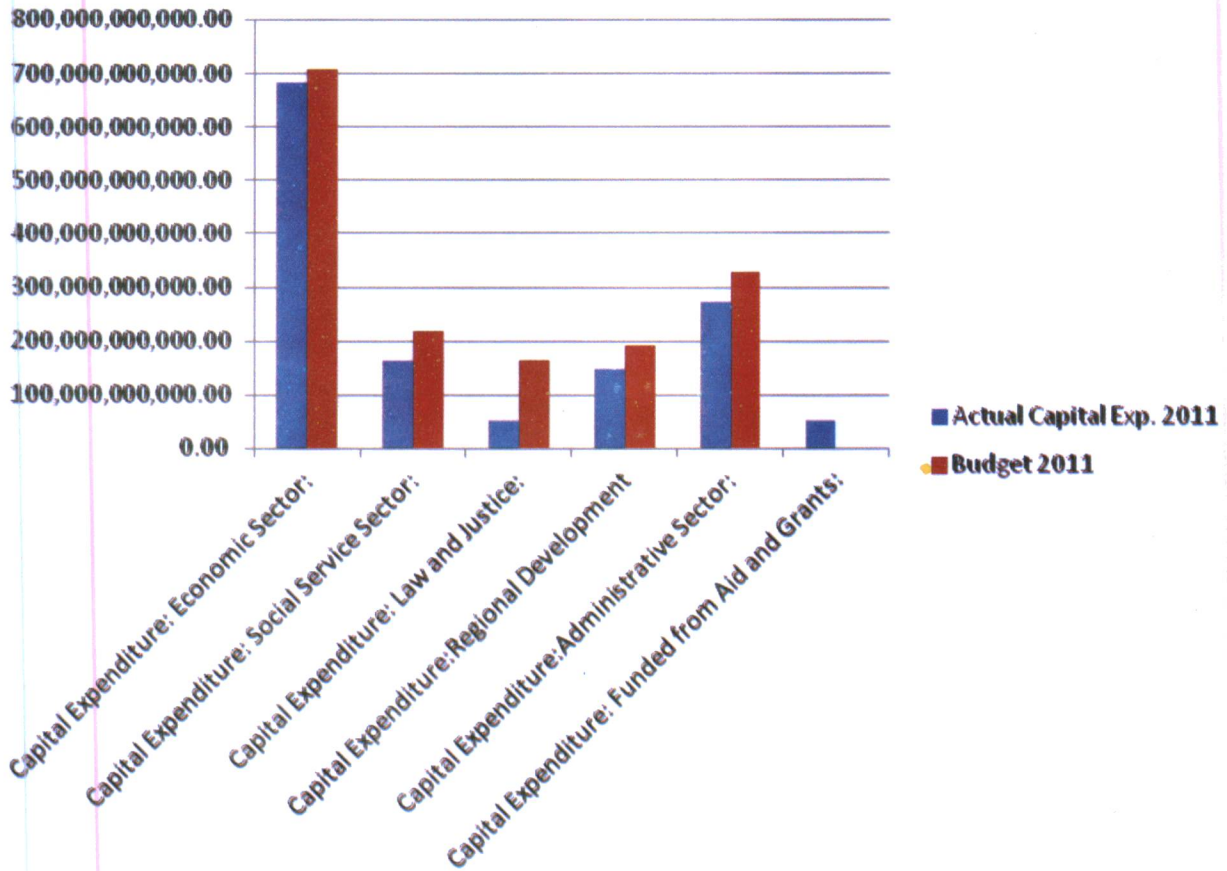
**Fig. 15: Total Sectoral Capital Expenditures for the year 2011**

### Actual Capital Expenditures by Sector 2011





**Fig. 16: Actual Capital Expenditure compared with Budget for 2011**



### 5.2.3 Other Payments

The Federal Government of Nigeria during the course of the year 2011 provided funding to Parastatals amounting to N=653,462,521,650.46 or 75.51% of the budget. These were in the form of Grants and Subventions to assist the Parastatals pay for their salaries and overhead. This is higher than the amount N499.982billion paid in year 2010 as subventions to the parastatals.

## 6.0 Review of the Financial Statements 2011

The details of the Financial Statements are contained in this report with all the accompanying Notes to the accounts. Details of the analysis of the financial statements are presented below:

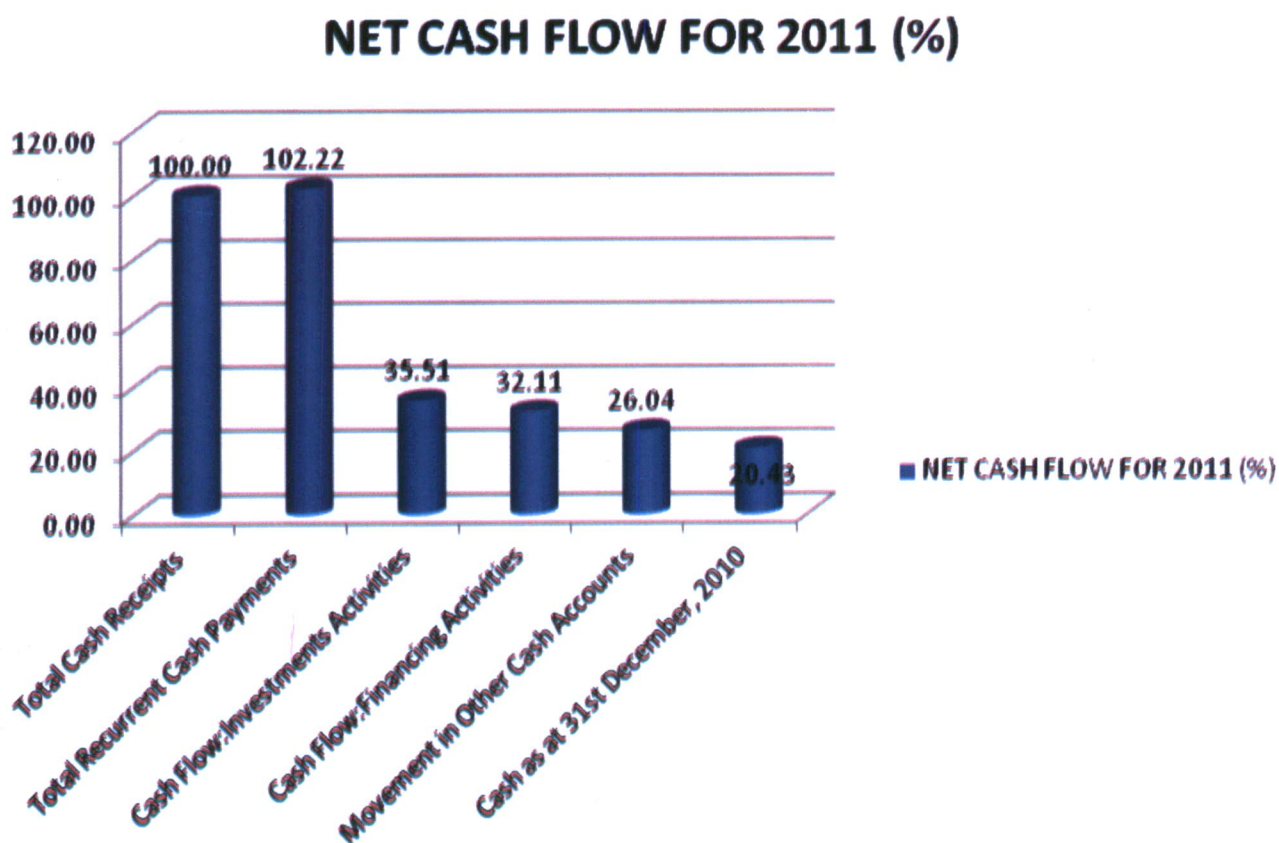
### 6.1 Cash flow Statement

The Cash Flow Statement is presented as Statement No. 1 of this report. The revenue earnings of the government increased substantially compared to the previous year 2010. There was an overall increase of N 623.7 over last year's figure. The increase was as a result of the increase in crude oil production.



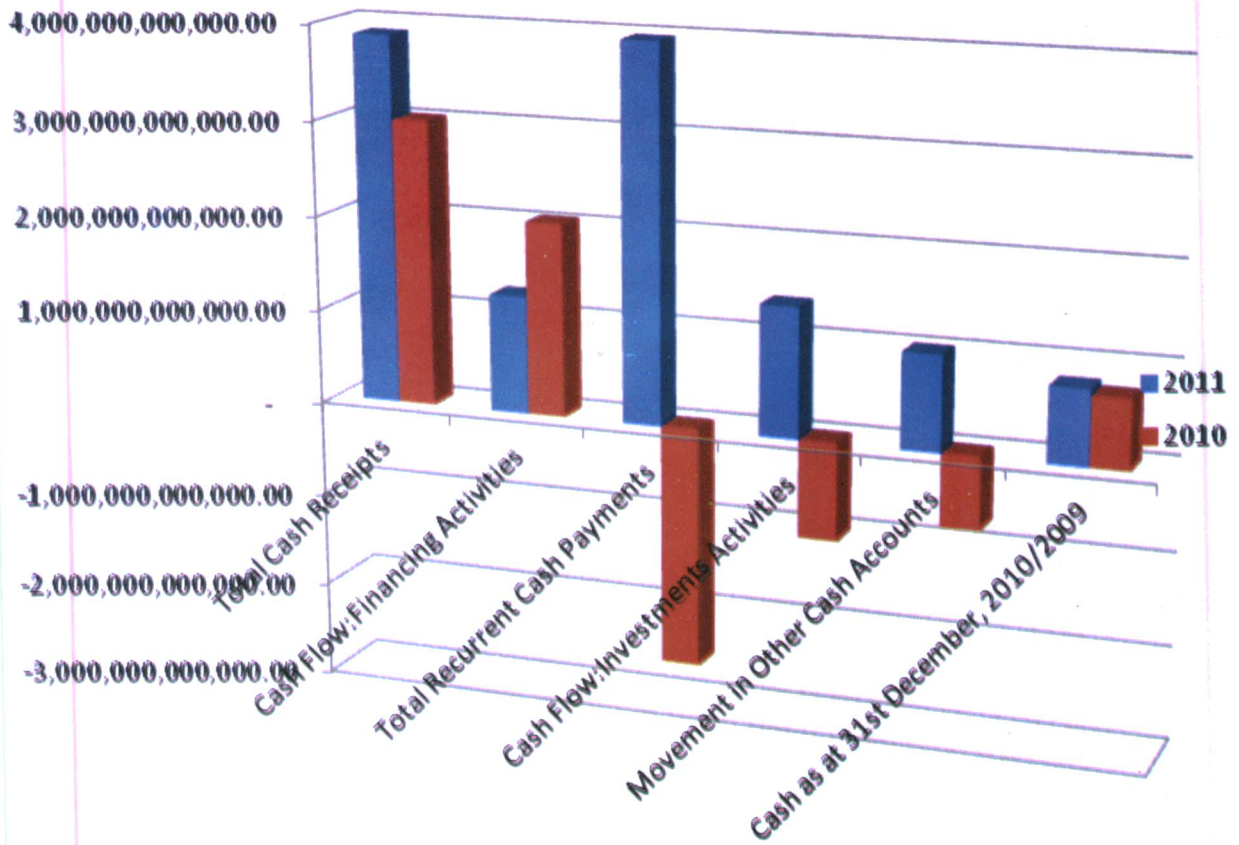
The Recurrent payments as recorded in the Cash Flow Statement also increase by =N=1,418,305,699,445.31 from the year 2010 to 2011. Likewise, cash flows from Investment Activities increased by =N= 350,198,817,292.17 from the year 2010 to 2011. The Net cash flow from Financing Activities decreased from =N= 2,035,666,455,726.94 to =N= 1,243,907,928,330.98.

**Fig. 17: Summary Cash Flow for 2011**





**Fig. 18: Summary Cash Flow for 2010 and 2011**



### 6.2 Statements of Assets and liabilities

The Assets and Liabilities are presented as Statement No. 2 in the Financial Statement. The Assets consist of the Liquid Cash, Staff Debtors and Investments. On the other hand liabilities consist of balances of the Statutory Funds (e.g. Consolidated Revenue Fund, Capital Development Fund etc.), and outstanding debts of the Federal Government (Internal and External).

The Liquid cash consist of the cash balance of the Consolidated Revenue Fund Account in the Central bank of Nigeria, cash balances in the books of Ministries, Department and Agencies.

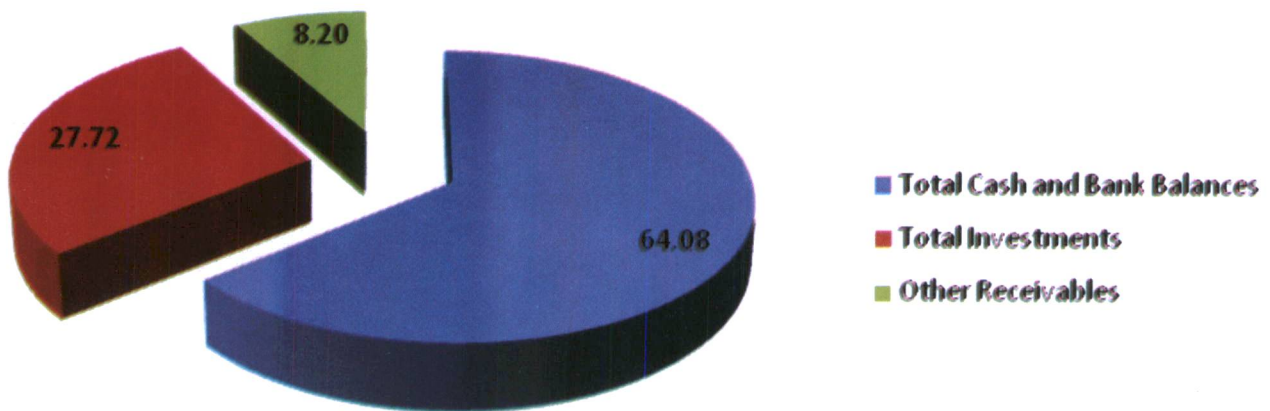




The assets position as at 31<sup>st</sup> December, 2011 is represented below:

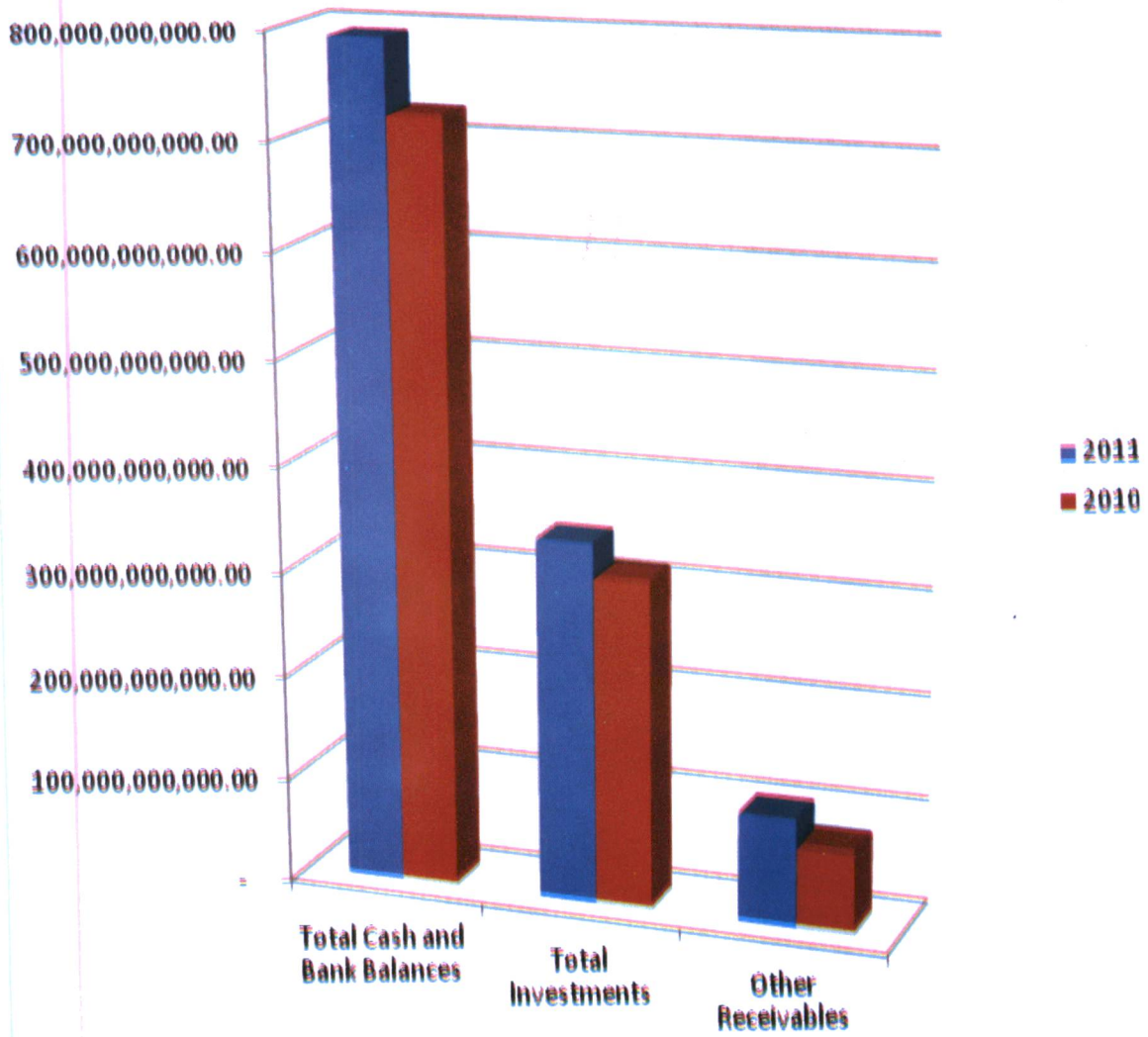
**Fig. 19: Summary Assets Composition of the Federal Government of Nigeria as at 31<sup>st</sup> December, 2011**

### LIQUID ASSETS AS AT 31ST DECEMBER, 2011 - (%)





**Fig. 20: Summary Cash Assets Structure of the Federal Government of Nigeria as at 31<sup>st</sup> December, 2010 & 2011**





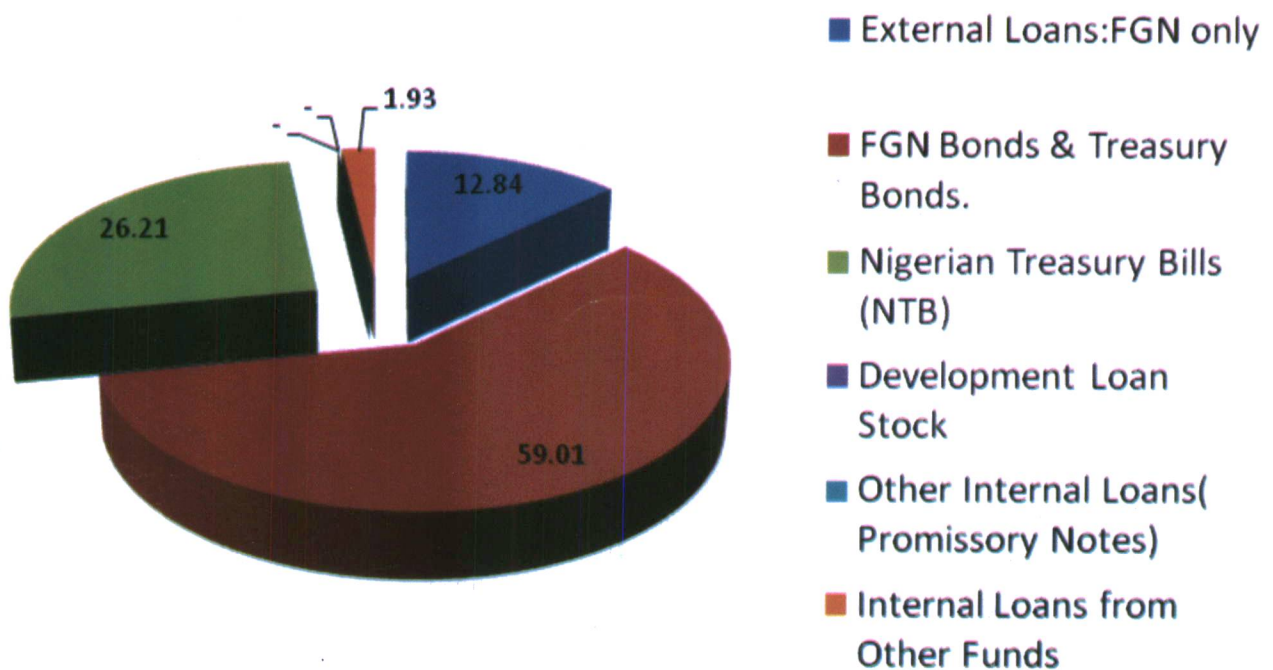
The Liabilities consists of the balances of Consolidated Revenue and Capital Development Funds and Loans of the Federal Government. The details of the Loans show the following balances as at 31<sup>st</sup> December 2010 and 2011.

**Table 6: FGN Loans Balances as at 2010 and 2011.**

S/N	Description	Balances as at 31 <sup>st</sup> December, 2011 =N=	Balances as at 31 <sup>st</sup> December, 2009 =N=
1	External Loans	847,277,686,900.00	676,817,859,900.00
2	FGN & Treasury Bonds	3,894,930,000,000.00	3,274,500,000,000.00
3	Nigeria Treasury Bonds	1,730,118,101,330.98	1,277,100,000,000.00
4	Development Loan Stock	0	220,000,000.00
5	Promissory Notes	0.00	63,030,000,000.00
6	Loans from Other Funds	127,588,085,668.92	127,588,085,668.92
7	<b>Total</b>	<b>6,599,913,873,899.90</b>	<b>5,356,225,945,568.92</b>

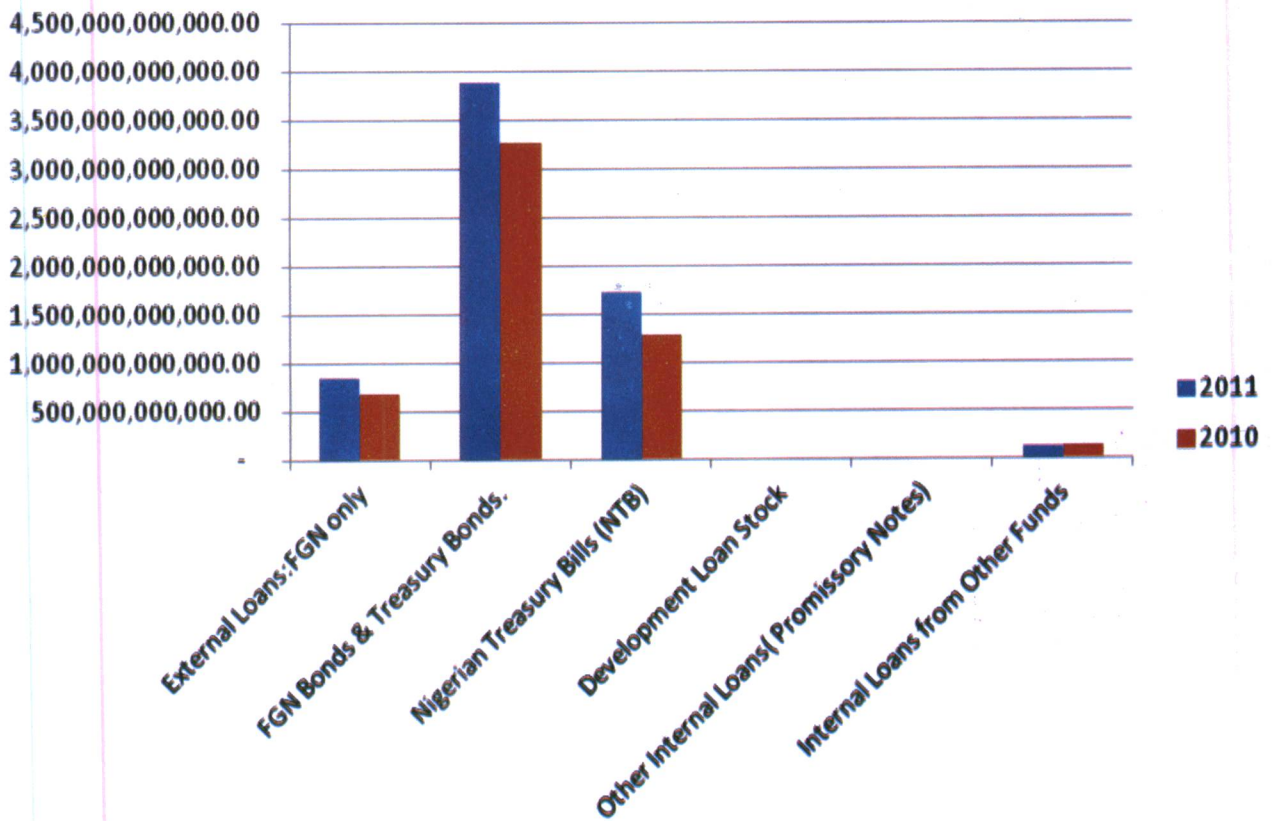
**Fig. 21: Composition of the FGN Loan Stock as at 31<sup>st</sup> December, 2011**

### Loan Composition as at 31st December, 2011 (%)



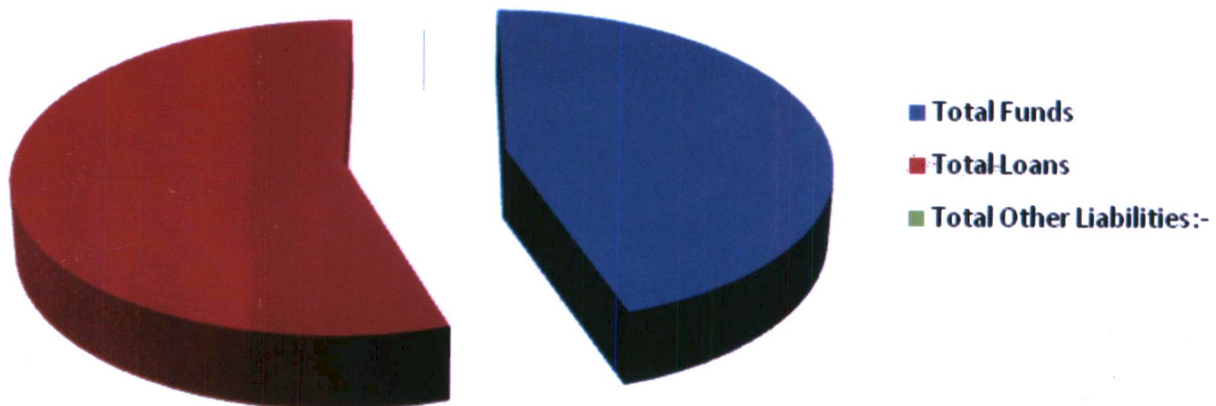


**Fig. 22: Structure of the FGN Loan Stock as at 31<sup>st</sup> December, 2010 & 2011**



**Fig. 23: Structure of the Total Liabilities of the FGN as at 31<sup>st</sup> December, 2011**

### Liabilities -2011 (%)



#### **6.3 Statements of Consolidated Revenue Fund**

The Consolidated Revenue Fund had an opening balance of (=N=1,423.098) billion as against the sum of (=N=370.067) billion for the corresponding period in 2010. The recurrent revenue credited in to the statement was =N= 3.150.131 billion and Recurrent Expenditure of =N=3,959.539 billion which gave rise to operating balance of (=N=2,241.505) billion. The sum of =N=1,014.009 billion was transferred to Capital Development Fund to fund Capital Projects thus leaving a closing balance of (N3, 255.515) billion.

#### **6.4 Statement of Capital Development Fund**

The Capital Development Fund had an opening balance of (=N=3,140.451) billion as against the sum of (=N=2,774.640) billion in 2009. During the year, the sum of =N=1,014,009,396,436.08 was transferred from the Consolidated Revenue Fund to fund the capital projects. In addition loans procured by the federal government were credited to this fund. The sum of =N= 1,323.152 billion was expended on capital projects, thus leaving a net closing balance of (=N= 2, 706.67) billion

#### **7.0 Conclusion**

As part of the reform process of government, this office present implementation of Government Intergrated Financial Management Information System(GIFMIS) which is the computerization of the Public Financial Management Processes from budget preparation and execution to accounting and



report will ensure timely and accurate preparation and publication of the financial statements of the Federal Government. In this regards, my Office in conjunction with our Officers in the Ministries, Departments and Agencies has set targets in the submission of returns of financial accounts for the production of the Financial Statements.

I wish to thank all the management and the staff of this office for their perseverance and unwavering commitment during the course of the year. I also wish to thank the Honourable Minister of Finance for providing the right environment and encouragement for this office to operate effectively and efficiently. I wish to commend all the Accounting Officers and other government organisations that assisted in the smooth operation of this office during the year. Mention must be made of the efforts of staff of Finance and Accounts of Ministries, Department and Agencies (MDA) at ensuring that this report and the accompanying Financial Statements of the Federal Government of Nigeria were produced timely.

This Office will continue to effectively maintain high quality of service as well as efficient service delivery for the progress of this nation and to assist the present administration achieve on its transformation agenda mandate for the Nigerian people. Long live the Federal Republic of Nigeria

**J. O. Otunla FCA**  
**Accountant-General of the Federation**



OFFICE OF THE  
ACCOUNTANT-GENERAL  
OF THE FEDERATION

ANNUAL REPORT &  
FINANCIAL STATEMENTS  
2011

PART ②



# FINANCIAL STATEMENTS 2011

## 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 Allocation Accounts Committee (FAAC) on the format of the Annual Financial Statements.

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 assurances that the transactions recorded are within statutory authority and adequately disclose the use of all Public Financial Resources by the Government.

Responsibility for the integrity and objectivity of the Financial Statements rest entirely with the Government, therefore these Financial Statements reflect the financial position of Government as at 31<sup>st</sup> December, 2011 and its operations for the year ended at that date.

**J. O. Otunla, FCA**  
**Accountant-General of the Federation**





## FINANCIAL STATEMENTS 2011

### **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 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 Revenues 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 comply with the provisions of the Constitution of the Federal Republic of Nigeria 1999 as amended, the Finance (Control) and Management Act (1958) now CAP F26 LFN 2004, the Financial Regulations (2009) and in agreement with the Standardized Reporting format approved by the Federation Accounts Allocation Committee of the Federal Republic of Nigeria and other relevant rules and Regulations.

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

The Financial Statements are for the period from the 1<sup>st</sup> January to 31<sup>st</sup> December, 2011 and corresponding period of 2010

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

The Financial Statements are prepared in Nigerian Naira.

#### ***(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 national budget is consolidated in the Cash Flow as Grants and Subvention. 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) Budget Figures***

The Budget 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: Grants & Aid***

Receipts from External Assistance not to be repaid are recorded as cash is received and expenditures incurred from External Assistance 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.



***(j) Public Debts***

Public Debts consists of Loans received from Multi-Lateral and Bi-Lateral organisations, and Internal Loans, including transactions of Nigerian Treasury Bills etc. The balances on these accounts are reflected in the financial statements.

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

Actual 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

***(l) Transactions in Foreign Currencies***

Transactions denominated in foreign currencies are translated to Naira at the rate of Exchange ruling at the time of transactions. However, assets dominated in foreign currencies are translated into Naira at the exchange rate ruling at the year end. The Central Bank of Nigeria official Exchange Rate of Naira to the Dollar on 31<sup>st</sup> December, 2011=N= 156.70.

***(m) Assets and liabilities***

These are stated at their net values.

***(n) Advances***

It is the policy of the Federal Government that all advances granted shall be retired before the end of the financial year. However where an advance is given out close to the financial year end or an advance already given could not be accounted for, such an advance (or balance outstanding) is treated as cash equivalent in the Cash Flow statements since there is no proof that such funds have been utilized.

***(o) Cash and Cash Equivalent***

This includes cash at hand, at Bank and cash equivalents at the end of the financial year.




**STATEMENT NO. I**  
**FEDERAL GOVERNMENT OF NIGERIA**  
**CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2011**

ANNUAL BUDGET 2011 =N=	NOTES	ANNUAL YEAR 2011 =N=	ANNUAL BUDGET 2011 =N=
<b>CashFlows from Operating Activities:</b>			
<b>Receipts:</b>			
2,882,075,000,000.00	Statutory Allocations:FAAC	2,782,482,811,768.51	2,152,815,002,980.32
151,886,000,000.00	Statutory Allocations:Other Agencies	53,886,496,817.36	59,547,075,023.61
103,500,000,000.00	Value Added Tax Allocation	87,292,570,611.95	75,647,937,037.85
6,081,119,163.61	Direct Taxes	153,387,816.25	69,384,861,251.99
608,753,463.15	Licences	1,665,101,600.78	6,011,900,191.57
602,401,400.55	Mining Rents:	873,744,957.10	250,792,855.93
602,401,400.55	Royalties	1,365,525.00	
4,970,750,269.57	Fees:	10,646,923,305.90	12,191,382,432.40
4,970,750,269.57	Fines	296,023,468.35	
15,094,803,026.73	Sales	1,069,123,030.82	
15,094,803,026.73	Earnings :	170,237,182,486.14	58,079,344,638.42
851,967,768.43	Sales/Rent of Government Buildings:	330,647,662.77	17,977,674,134.10
851,967,768.43	Sale/Rent on Lands and Others:	927,497,823.88	
24,806,765,043.08	Repayments-General:	242,098,131.82	36,018,962,910.61
124,000,000,000.00	Investment Income	35,876,074,982.66	
24,806,765,043.08	Interest Earned	15,475,572.29	
5,586,752,356.52	Re-imburement	1,484,232,653.34	3,304,044.74
417,959,000,000.00	Other Revenue Sources of the FGN	2,650,602,396.98	38,444,622,848.50
<b>3,784,350,000,000.00</b>	<b>Total Receipts:-</b>	<b>3,150,131,360,611.90</b>	<b>2,526,372,860,350.04</b>
<b>Payments:</b>			
926,633,048,875.93	Personnel Costs	768,831,711,238.69	544,216,073,201.16
77,066,977,130.00	Federal Govt Contribution to Pension:	78,239,489,402.82	45,374,059,690.09
392,394,285,092.81	Overhead Charges:	326,741,382,063.80	374,539,595,171.23
2,073,082,048,240.22	Consolidated Revenue Fund Charges ( Incl. Service Wide Votes)	2,132,263,878,852.92	1,077,120,569,111.02
865,446,069,607.82	Subvention to Parastatals:	653,462,521,650.46	499,982,986,589.88
<b>4,334,622,428,946.78</b>	<b>Total Payments:-</b>	<b>3,959,538,983,208.69</b>	<b>2,541,233,283,763.38</b>



## CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2011 CONT'D

ANNUAL BUDGET 2011 =N=	NOTES	ANNUAL YEAR 2011 =N=	ANNUAL BUDGET 2011 =N=
-550,272,428,946.78	<b>Net Cash Flow from Operating Activities</b>	-809,407,622,596.79	-14,860,423,413.34
	9		
	<b>CashFlows from Investment Activities:</b>		
193,284,687,200.30	Capital Expenditure:Administrative Sector:	272,130,348,590.77	206,619,524,593.89
789,765,396,668.54	Capital Expenditure: Economic Sector:	682,433,820,056.55	479,029,800,257.49
37,711,990,964.04	Capital Expenditure: Law and Justice:	52,754,409,711.41	35,136,757,089.66
150,661,344,798.00	Capital Expenditure:Regional Development	149,994,517,560.90	173,208,911,473.88
193,522,655,111.00	capital expenditure: Social Service Sector:	165,839,603,584.30	131,279,739,201.40
0.00	Capital Expenditure: Funded from Aid and Grants:	52,320,850,404.56	
<b>1,364,946,074,741.88</b>	<b>Net Cash Flow from Investment Activities:</b>	<b>1,375,473,549,908.49</b>	<b>1,025,274,732,616.32</b>
	<b>CashFlows from Financing Activities:</b>		
0.00	Proceeds from Aid and Grants	63,700,462,125.99	0.00
0.00	Proceeds from External Loan :	225,558,535,269.00	164,012,415,000.00
0.00	Proceeds from Internal Loans: FGN/Treasury Bonds :	1,136,480,172,372.00	1,448,795,500,000.00
852,272,000,000.00	Proceeds from Internal Loan: NTBs etc	2,704,876,489,513.98	2,084,258,261,442.36
0.00	Proceeds from Development of Nat Resources	0.00	127,588,085,668.92
(450,011,232,810.00)	Repayment of External Loans ( Including Servicing)	(55,098,708,269.00)	(52,868,170,576.90)
0.00	Repayment of FGN/Treasury Bonds :	(516,050,172,372.00)	(134,407,710,372.00)
0.00	Repayment of Internal Loan-NTBs	(2,251,858,388,183.00)	(1,601,711,925,435.44)
<b>402,260,767,190.00</b>	<b>Net Cash Flow from Financing Activities:</b>	<b>1,243,907,928,330.98</b>	<b>2,035,666,455,726.94</b>
	<b>Movement in Other Cash Equivalent Accounts</b>		
	(Increase)/ Decrease in Investments	28,160,904,999.01	-755,237,386,712.10
	Net (Increase)/Decrease in Other Cash Equivalentts:	980,525,512,168.02	-755,237,386,712.10
	<b>Total Cashflow from other Cash equivalent Accounts</b>	<b>1,008,686,417,167.03</b>	
(1,512,957,736,498.66)	Net Cash for the year	67,713,172,992.72	240,293,912,985.18
120,000,000,000.00	Cash & Its Equivalent as at 1st January, 2011	723,601,363,042.96	483,307,450,057.78
(1,392,957,736,498.66)	Cash & Its Equivalent as at 31st December, 2011	791,314,536,035.68	723,601,363,042.96

  
**J. O. Otunla, FCA.**  
**Accountant-General of the Federation**



**STATEMENT NO. 2**  
**FEDERAL GOVERNMENT OF NIGERIA**  
**STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2011**

	NOTES	CURRENT YEAR 2011 =N=	ANNUAL BUDGET 2011 =N=
<b>ASSETS:-</b>			
<b>Liquid Assets:-</b>			
Cash Held by AGF:			
-CRF Bank Balance(CBN):		(144,711,899,768.74)	(59,652,350,439.35)
-Pension Account (CBN):		31,463,324,086.51	1,342,369,287.90
-Cash Balances of Other Funds of the FGN:	12	595,153,953,721.55	326,301,587,227.04
-Cash Balances with Federal Pay Offices:	13	984,977,714.36	4,536,777,869.42
Cash Held by Ministries, Department & Agencies:-	14	308,424,180,282.00	451,072,979,097.95
<b>TOTAL LIQUID ASSETS</b>		<b>791,314,536,035.68</b>	<b>723,601,363,042.96</b>
<b>Investments and Other Cash Assets:</b>			
Federal Government Investments (MOFI)	15	342,381,965,053.19	311,126,824,054.18
Imprests:-	16	636,826,731.18	436,561,524.55
Advances:-	17	71,844,040,338.33	68,734,789,710.61
Revolving Loans Granted:-	18	28,781,258,650.00	6,350,400,556.07
<b>TOTAL INVESTMENTS AND OTHER CASH ASSETS</b>		<b>443,644,090,772.70</b>	<b>386,648,575,845.41</b>
<b>TOTAL ASSETS</b>		<b>1,234,958,626,808.38</b>	<b>1,110,249,938,888.37</b>
<b>LIABILITIES:-</b>			
<b>PUBLIC FUNDS</b>			
Consolidated Revenue Fund:		(3,255,514,621,917.41)	(1,432,097,602,884.54)
Capital Development Fund:		(2,706,870,806,259.96)	(3,140,451,120,570.39)
Other Public Funds:		595,153,953,721.55	326,301,587,227.04
Police Reward Fund		438,535,030.78	306,091,743.93
<b>TOTAL PUBLIC FUNDS</b>		<b>(5,366,792,939,425.04)</b>	<b>(4,245,941,044,483.96)</b>
<b>EXTERNAL AND INTERNAL LOANS</b>			
External Loans:FGN only	19	847,277,686,900.00	676,817,859,900.00
FGN Bonds & Treasury Bonds.	20	3,894,930,000,000.00	3,274,500,000,000.00
Nigerian Treasury Bills (NTB)	21	1,730,118,101,330.98	1,277,100,000,000.00
Development Loan Stock	22		220,000,000.00
Internal Loans from Other Funds	23	127,588,085,668.92	127,588,085,668.92
<b>TOTAL EXTERNAL AND INTERNAL LOANS</b>		<b>6,599,913,873,899.90</b>	<b>5,356,225,945,568.92</b>
<b>OTHER LIABILITIES</b>			
Deposits:-	24	1,837,692,333.53	(34,962,196.59)
<b>TOTAL LIABILITIES</b>		<b>1,234,958,626,808.38</b>	<b>1,110,249,938,888.37</b>

The Accompanying Notes form part of these Statements

J. O. Otunla, FCA.  
Accountant-General of the Federation



**STATEMENT NO. 3**  
**FEDERAL GOVERNMENT OF NIGERIA**  
**STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2011**

ACTUAL PREVIOUS YEAR (2010) =N=	NOTES	ACTUAL 2011 =N=	FINAL BUDGET 2011 =N=	INITIAL/ORIGINAL BUDGET 2011 =N=	VIREMENT BUDGET 2011	VARIANCE ON BUDGET 2011
(370,067,753,462.67)	Opening Balance:	(1,432,097,602,884.54)				
	<b><u>ADD: REVENUE</u></b>					
2,152,815,002,980.32	Statutory Allocations:FAAC	2,782,482,811,768.51	2,882,075,000,000.00	2,882,075,000,000.00		96.54
59,547,075,023.61	Statutory Allocations:Other Agencies	53,886,496,817.36	151,886,000,000.00	151,886,000,000.00		35.48
75,647,937,037.85	Value Added Tax Allocation	87,292,570,611.95	103,500,000,000.00	103,500,000,000.00		84.34
69,384,861,251.99	Direct Taxes	153,387,816.25	6,081,119,163.61	6,081,119,163.61		2.52
6,011,900,191.57	Licences	1,665,101,600.78	608,753,463.15	608,753,463.15		273.53
250,792,855.93	Mining Rents:	873,744,957.10	602,401,400.55	602,401,400.55		145.04
	Royalties	1,365,525.00	602,401,400.55	602,401,400.55		
12,191,382,432.40	Fees:	10,646,923,305.90	4,970,750,269.57	4,970,750,269.57		214.19
	Fines	296,023,468.35	4,970,750,269.57	4,970,750,269.57		
	Sales	1,069,123,030.82	15,094,803,026.73	15,094,803,026.73		
58,079,344,638.42	Earnings :	170,237,182,486.14	15,094,803,026.73	15,094,803,026.73		1,127.79
17,977,674,134.10	Sales/Rent of Government Buildings:	330,647,662.77	851,967,768.43	851,967,768.43		38.81
	Sale/Rent on Lands and Others:	927,497,823.88	851,967,768.43	851,967,768.43		
36,018,962,910.61	Repayment:General:	242,098,131.82	24,806,765,043.08	24,806,765,043.08		0.98
3,304,044.74	Investment Income	35,876,074,982.66	124,000,000,000.00	124,000,000,000.00		28.93
	Interest Earned	15,475,572.29	24,806,765,043.08	24,806,765,043.08		
18,732,762,224.50	Re-Imbursements	1,484,232,653.34	5,586,752,356.52	5,586,752,356.52		26.57
19,711,860,624.00	Other Revenue Sources of the FGN	2,650,602,396.98	417,959,000,000.00	417,959,000,000.00		0.63
2,526,372,860,350.04	<b>TOTAL REVENUE:</b>	<b>3,150,131,360,611.90</b>	<b>3,784,350,000,000.00</b>	<b>3,784,350,000,000.00</b>	<b>0.00</b>	<b>83.24</b>
	<b><u>LESS:EXPENDITURE</u></b>					
544,216,073,201.16	Personnel Costs	768,831,711,238.69	926,633,048,875.93	926,633,048,875.93	0.00	82.97
45,374,059,690.09	Federal Govt Contribution to Pension:	78,239,489,402.82	77,066,977,130.00	77,066,977,130.00	0.00	101.52
374,539,595,171.23	Overhead Charges:	326,741,382,063.80	392,394,285,092.81	392,174,285,092.81	220,000,000.00	83.27
1,077,120,569,111.02	Consolidated Revenue Fund Charges (Incl. Service Wide Votes)	2,132,263,878,852.92	2,073,082,048,240.22	2,073,082,048,240.22	0.00	102.85
499,982,986,589.88	Subvention to Parastatals:	653,462,521,650.46	865,446,069,607.82	865,446,069,607.82	0.00	75.51
2,541,233,283,763.38	<b>TOTAL EXPENDITURE:</b>	<b>3,959,538,983,208.69</b>	<b>4,334,622,428,946.78</b>	<b>4,334,402,428,946.78</b>	<b>220,000,000.00</b>	<b>91.35</b>



**STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED  
31ST DECEMBER, 2011 CONT'D**

ACTUAL PREVIOUS YEAR (2010) =N=	NOTES	ACTUAL 2011 =N=	FINAL BUDGET 2011 =N=	INITIAL/ORIGINAL BUDGET 2011 =N=	VIREMENT BUDGET 2011	VARIANCE ON BUDGET 2011
(384,928,176,876.00)	OPERATING BALANCE:	(2,241,505,225,481.33)	(550,272,428,946.78)	(1,982,150,031,831.32)		
	<u>APPROPRIATIONS/TRANSFERS:</u>					
1,047,169,426,008.53	Transfer to Capital Development Fund:	8 1,014,009,396,436.08	1,234,452,852,758.14	1,234,452,852,758.14		82.14 0.00
(1,432,097,602,884.54)	<b>Closing Balance:</b>	(3,255,514,621,917.41)				

*The Accompanying Notes form part of these Statements*

**J. O. Otunla, FCA.**  
**Accountant-General of the Federation**



**STATEMENT NO. 4**  
**FEDERAL GOVERNMENT OF NIGERIA**  
**STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2011**

ACTUAL PREVIOUS YEAR (2010) =N=	NOTES	TOTAL CAPITAL EXPENDITURE 2011 =N=	ACTUAL REGULAR CAP. EXP. 2011 =N=	MDG RELATED CAP. EXP. 2011 =N=	FINAL BUDGET 2011 =N=	INITIAL/ORIGINAL BUDGET 2011 =N=	VIREMENT BUDGET 2011	PERFORMANCE ON TOTAL %
(2,774,640,042,402.21)	Opening Balance:	(3,140,451,120,570.39)						
	<b>ADD: REVENUE</b>							
1,047,169,426,008.53	Transfer from Consolidated Revenue Fund: Aid and Grants	8 9	1,014,009,396,436.08 63,700,462,125.99		1,234,452,852,758.14 -	1,234,452,852,758.14 -		82.14
164,012,415,000.00	External Loans:	19	225,558,535,269.00		-	-		
1,448,795,500,000.00	Internal Loans: FGN & Treasury Bonds	20	1,136,480,172,372.00		-	-		
2,084,258,261,442.36	Internal Loans:NTBs	21	2,704,876,489,513.98		852,272,000,000.00	852,272,000,000.00		
127,588,085,668.92	Internal Loans:From Development of Nat Resources	23	-		-	-		
4,871,823,688,119.81	<b>TOTAL REVENUE AVAILABLE:</b>	<b>5,144,625,055,717.05</b>			<b>2,086,724,852,758.14</b>	<b>2,086,724,852,758.14</b>		246.54
	<b>LESS:EXPENDITURE</b>							
206,619,524,593.89	Capital Expenditure:Administrative Sector:	10	272,130,348,590.77	271,523,517,153.74	606,831,437.03	193,284,687,200.30	193,584,687,200.30	140.79
479,029,800,257.49	Capital Expenditure: Economic Sector:	10	682,433,820,056.55	682,322,476,439.55	111,343,617.00	789,765,396,668.54	789,765,396,668.54	86.41
35,136,757,089.66	Capital Expenditure: Law and Justice:	10	52,754,409,711.41	52,754,409,711.41	-	37,711,990,964.04	37,931,990,964.04	139.89
173,208,911,473.88	Capital Expenditure:Regional Development	10	149,994,517,560.90	149,994,517,560.90	-	150,661,344,798.00	150,661,344,798.00	99.56
131,279,739,201.40	Capital Expenditure: Social Service Sector:	10	165,839,603,584.30	165,406,882,148.10	432,721,436.20	193,522,655,111.00	193,522,655,111.00	85.70
	Capital Expenditure: Funded from Aid and Grants:	9	52,320,850,404.56					
	<b>OTHER CAPITAL PAYMENTS/EXPENDITURE:</b>							
52,868,170,576.90	Direct Deduction for Debt Servicing	1	38,611,069,413.69					
134,407,710,372.00	Repayment of External Loans ( Including Servicing)	19	55,098,708,269.00		450,011,232,810.00	450,011,232,810.00		
1,601,711,925,435.44	Repayment of FGN/Treasury Bonds ( Including Servicing):	20	516,050,172,372.00		-	-		
	Repayment of Internal Loan-NTBs	21	2,251,858,388,183.00		-	-		
2,814,262,539,000.66	Repayment of Development Loan Stock	22	220,000,000.00					
(2,423,372,227,287.33)	<b>TOTAL CAPITAL EXPENDITURE:</b>	<b>4,237,311,888,146.18</b>	<b>4,322,001,803,013.70</b>	<b>1,150,896,490.23</b>	<b>1,814,957,307,551.88</b>	<b>1,815,477,307,551.88</b>	<b>(220,000,000.00)</b>	233.47
(3,140,451,120,570.39)	ADJ. FOR MOVEMENT IN PUBLIC DEBTS/ INVEST. CLASSIFIED TO ASSETS AND LIABILITIES STATEMENT		(473,732,853,260.44)					
	<b>CLOSING BALANCE:</b>	<b>(2,706,870,806,259.96)</b>						

The Accompanying Notes form part of these Statements

J. O. Otunla, FCA.  
Accountant-General of the Federation





## NOTE I

### DETAILS OF SHARE OF FEDERATION ACCOUNTS IN THE YEAR 2011

DETAILS	REF	AMOUNT =N=
<b>A- Share of Federation Accounts to Federal Government:</b>	A	2,173,720,262,975.83
Share of Federal Accounts Allocation- Net	B	38,611,069,413.69
Add :Deduction at source for Loan Repayment	C	570,151,479,378.99
Share of Federal Accounts Allocation- Excess Crude Oil		2,782,482,811,768.51
<b>Total FAAC Allocation to FGN</b>		
<b>B-Statutory Allocations:Other Agencies:</b>		53,886,496,817.36
7 % Cost of Collection-Nigeria Customs Service		-
4% Cost of Collection - Federal Inland Revenue Service ***		53,886,496,817.36
<b>Total Other Agencies</b>		
<b>Grand Total of FGN Statutory Allocations</b>		<b>2,836,369,308,585.87</b>

SUMMARY OF FAAC/ DEDUCTIONS FOR DEBT SERVICE	A NET ALLOCATION =N=	B DEBT SERVICING =N=	GROSS ALLOCATION =N=	C EXCESS CRUDE =N=	D VAT =N=
January	149,056,266,881.66	3,109,017,752.74	152,165,284,634.40	6,772,689,255.30	6,378,769,369.17
February	150,590,736,436.29	3,268,699,492.33	153,859,435,928.62	4,769,946,177.76	6,826,801,626.27
March	151,579,384,072.14	3,268,699,492.33	154,848,083,564.47	0.00	6,606,688,074.72
April	152,176,271,686.81	3,268,699,492.33	155,444,971,179.14	632,925,000.00	8,280,128,774.02
May	132,694,545,672.28	3,268,699,492.33	135,963,245,164.61	142,601,799,126.72	5,959,007,818.49
June	166,668,234,095.00	3,268,699,492.33	169,936,933,587.33	68,736,261,926.83	7,223,946,923.41
July	201,545,992,024.00	3,268,699,492.33	204,814,691,516.33	35,005,485,180.32	7,350,682,053.21
August	230,573,240,324.98	3,268,699,492.33	233,841,939,817.31	6,942,223,287.25	8,869,690,102.41
September	238,297,052,712.52	3,155,288,803.66	241,452,341,516.18	0.00	7,661,874,144.81
October	0.00	3,155,288,803.66	3,155,288,803.66	0.00	-
November	236,876,971,425.38	3,155,288,803.66	240,032,260,229.04	32,384,662,500.00	8,163,357,233.63
December	363,661,567,644.77	3,155,288,803.66	366,816,856,448.43	272,305,486,925.29	13,971,624,491.81
<b>TOTAL</b>	<b>2,173,720,262,975.83</b>	<b>38,611,069,413.69</b>	<b>2,212,331,332,389.52</b>	<b>570,151,479,379.47</b>	<b>87,292,570,611.95</b>

\*\*\*NOTE: The financial reports of Federal Inland Revenue not available for consolidation



**NOTE 2**  
**PERSONNEL COSTS ACCORDING TO MINISTRIES, DEPARTMENT AND AGENCIES**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2011**

S/N	LIST OF MDAS FOR 2011 ACCOUNTS	ACTUAL =N=	FINAL BUDGET =N=	ORIGINAL/ INITIAL BUDGET =N=	SUPPLEMENTARY BUDGET =N=	SAVINGS/ (EXCESS EXPENDITURE) =N=	ACTUAL PERFORMANCE ON BUDGET
	<b>ADMINISTRATIVE SECTOR</b>						90.05
1	STATE HOUSE	1,990,516,554.37	2,210,493,315.31	2,210,493,315.31		219,976,760.94	77.73
2	NATIONAL BOUNDARY COMMISSION	306,341,458.40	394,118,287.73	394,118,287.73		87,776,829.33	82.22
3	BORDERS COMMUNITIES DEVELOPMENT AGENCY	136,037,145.51	165,451,147.28	165,451,147.28		29,414,001.77	81.79
4	BUREAU OF PUBLIC PROCUREMENT	279,675,679.73	341,943,110.00	341,943,110.00		62,267,430.27	14.54
5	MINISTRY OF SPECIAL DUTIES	34,176,083.05	235,047,907.29	235,047,907.29		200,871,824.24	84.00
6	NATIONAL POVERTY ERADICATION PROGRAM (NAPEP)	1,509,525,988.74	1,797,125,844.28	1,797,125,844.28		287,599,855.54	90.16
7	NEW PARTNERSHIP FOR AFRICA DEV. (NEPAD)	216,296,545.97	239,905,951.18	239,905,951.18		23,609,405.21	85.66
8	NATIONAL COMMISSION FOR REFUGEES	115,494,041.44	134,827,992.19	134,827,992.19		19,333,950.75	100.00
9	CODE OF CONDUCT TRIBUNAL	225,335,304.68	225,335,304.69	225,335,304.69		0.01	96.90
10	SMALL AND MEDIUM ENTERPRISES DEV. AGENCY OF NIGERIA(SMEDAN)	300,573,106.35	310,175,154.92	310,175,154.92		9,602,048.57	35.53
11	NIGERIA CHRISTIAN PILGRIM COMMISSION	104,918,784.62	295,274,887.49	295,274,887.49		190,356,102.87	95.55
12	NATIONAL ASSEMBLY- MANAGEMENT	5,206,852,274.60	5,449,078,912.00	5,449,078,912.00		242,226,637.40	99.99
13	NASS- SENATE	1,856,357,837.35	1,856,510,517.00	1,856,510,517.00		152,679.65	99.99
14	NASS- HOUSE OF REPRESENTATIVES	4,923,403,553.00	4,923,743,127.00	4,923,743,127.00		339,574.00	94.95
15	NATIONAL ASSEMBLY SERVICE COMMISSION	663,275,999.45	698,582,739.00	698,582,739.00		35,306,739.55	96.59
16	LEGISLATIVE AIDES	7,226,420,357.90	7,481,786,059.00	7,481,786,059.00		255,365,701.10	100.00
17	SECRETARY TO GOVERNMENT OF THE FEDERATION	2,449,118,519.94	2,449,118,519.94	2,449,118,519.94		0.00	68.57
18	MIN.OF DEFENCE(ADD NA/NAF/NN CIVILLIAN SAL.)	14,695,443,975.97	21,431,704,120.17	21,431,704,120.17		6,736,260,144.20	91.67
19	DEFENCE HEADQUARTERS(DHQ)	150,964,000.00	164,688,001.00	164,688,001.00		13,724,001.00	87.39
20	NIGERIAN ARMY	93,149,382,719.02	106,589,590,973.33	106,589,590,973.33		13,440,208,254.31	82.77
21	NIGERIAN NAVY	40,393,554,674.08	48,804,465,910.15	48,804,465,910.15		8,410,911,236.07	93.19
22	NIGERIAN AIRFORCE	61,030,665,237.35	65,492,057,730.07	65,492,057,730.07		4,461,392,492.72	95.28
23	NIGERIA DEFENCE ACADEMY	4,157,656,300.65	4,363,752,706.81	4,363,752,706.81		206,096,406.16	100.00
24	NIGERIAN DEFENCE COLLEGE	950,927,007.33	950,927,007.33	950,927,007.33		-0.00	82.25
25	COMMAND AND STAFF COLLEGE, JAJI	489,829,467.00	595,556,053.38	595,556,053.38		105,726,586.38	100.00
26	NIG. ARMED FORCES RESETTLEMENT CENTRE	546,576,328.00	546,576,328.00	546,576,328.00		0.00	95.61
27	DEFENCE INTELLIGENCE AGENCY	3,372,367,602.59	3,527,248,683.99	3,527,248,683.99		154,881,081.40	43.22
28	DEFENCE MISSIONS	1,662,505,588.27	3,846,239,490.41	3,846,239,490.41		2,183,733,902.14	61.20
29	FEDERAL MINISTRY OF FOREIGN AFFAIRS	2,399,303,539.76	3,920,547,431.91	3,920,547,431.91		1,521,243,892.15	15.82
30	OVERSEAS MISSION	1,645,462,283.03	10,398,532,156.80	10,398,532,156.80		8,753,069,873.77	71.52
31	FEDERAL MINISTRY OF INF & COMMUNICATION	2,268,336,831.37	3,171,564,838.02	3,171,564,838.02		903,228,006.65	71.27
32	MINISTRY OF INTERIOR	719,578,663.91	1,009,623,424.11	1,009,623,424.11		290,044,760.20	92.91
33	NIGERIAN PRISONS SERVICE(NPS)	38,044,444,204.84	40,947,580,442.51	40,947,580,442.51		2,903,136,237.67	86.15



**NOTE 2**  
**PERSONNEL COSTS ACCORDING TO MINISTRIES, DEPARTMENT AND AGENCIES**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2011 CONT'D**

S/N	LIST OF MDAS FOR 2011 ACCOUNTS	ACTUAL =N=	FINAL BUDGET =N=	ORIGINAL/ INITIAL BUDGET =N=	SUPPLEMENTARY BUDGET =N=	SAVINGS/ (EXCESS EXPENDITURE) =N=	ACTUAL PERFORMANCE ON BUDGET
34	NIGERIAN IMMIGRATION SERVICE(NIS)	26,438,756,110.76	30,687,522,309.40	30,687,522,309.40		4,248,766,198.64	86.88
35	NATIONAL SECURITY & CIVIL DEFENCE CORPS	39,647,650,111.92	45,635,679,028.35	45,635,679,028.35		5,988,028,916.43	80.96
36	IMMIGRATION, PRISONS & NSCDC BOARD	77,558,316.61	95,793,128.65	95,793,128.65		18,234,812.04	80.98
37	CUSTOMS, IMMIGRATION & PRISONS PENSION BD	103,118,346.79	127,335,395.91	127,335,395.91		24,217,049.12	90.98
38	FEDERAL FIRE SERVICE	1,218,484,568.97	1,339,284,037.12	1,339,284,037.12		120,799,468.15	78.50
39	POLICE SERVICE COMMISSION	313,335,591.48	399,150,670.90	399,150,670.90		85,815,079.42	0.00
40	POLICE PENSION BOARD	0.00	203,372,789.16	203,372,789.16		203,372,789.16	88.67
41	POLICE FORMATION AND COMMAND	250,090,033,515.31	282,034,179,823.08	282,034,179,823.08		31,944,146,307.77	39.35
42	FEDERAL MINISTRY OF POLICE AFFAIRS	986,568,601.96	2,507,006,500.67	2,507,006,500.67		1,520,437,898.71	100.00
43	OFFICE OF HEAD OF SERVICE OF THE FEDERATION	2,438,927,240.71	2,438,927,240.71	2,438,927,240.71		0.00	84.44
44	FEDERAL STAFF HOUSING LOAN BOARD	138,523,821.51	164,051,535.79	164,051,535.79		25,527,714.28	58.65
45	PUBLIC SERVICE INSTITUTE	69,463,492.49	118,444,341.81	118,444,341.81		48,980,849.32	77.77
46	OFFICE OF THE AUDITOR-GENERAL OF FED.	1,335,068,323.98	1,716,614,237.13	1,716,614,237.13		381,545,913.15	89.94
47	PUBLIC COMPLIANTS COMMISSION	1,646,897,955.64	1,831,126,561.26	1,831,126,561.26		184,228,605.62	76.04
48	FEDERAL CIVIL SERVICE COMMISSION	519,268,827.80	682,902,063.49	682,902,063.49		163,633,235.69	61.09
49	INDEPENDENT NATION ELECTORAL COMMISSION	9,845,470,018.34	16,116,938,292.00	16,116,938,292.00		6,271,468,273.66	90.76
50	FEDERAL CHARACTER COMMISSION	1,366,400,746.95	1,505,452,085.28	1,505,452,085.28		139,051,338.33	99.42
51	GURARA WATER MANAGEMENT AUTHORITY YOUTH DEV.	66,173,513.61	66,557,726.80	66,557,726.80		384,213.19	
<b>ECONOMIC SECTOR</b>							
52	FEDERAL MINISTRY OF WATER RESOURCES	1,221,155.00	1,236,592,520.41	1,236,592,520.41		1,235,371,365.41	0.10
53	FEDERAL MINISTRY OF AGRICULTURE	5,295,059,428.29	5,949,468,049.56	5,949,468,049.56		654,408,621.27	89.00
54	NATIONAL AGRICULTURAL SEEDS COUNCIL	544,134,731.54	610,647,394.98	610,647,394.98		66,512,663.44	89.11
55	NIGERIA AGRICULTURAL QUARANTINE SERVICE	0.00	1,372,435,584.25	1,372,435,584.25		1,372,435,584.25	0.00
56	NIGERIA HYDROLOGICAL SERVICE AGENCY	269,685,615.51	298,024,317.01	298,024,317.01		28,338,701.50	90.49
57	FEDERAL MINISTRY OF FINANCE	757,516,271.61	908,357,327.08	908,357,327.08		150,841,055.47	83.39
58	DEBT MANAGEMENT OFFICE	415,673,068.83	514,404,309.09	514,404,309.09		98,731,240.26	80.81
59	BUDGET OFFICE OF THE FEDERATION	503,995,682.24	548,553,100.27	548,553,100.27		44,557,418.03	91.88
60	INVESTMENT AND SECURITIES TRIBUNAL	354,712,933.96	384,694,906.05	384,694,906.05		29,981,972.09	92.21
61	OFFICE OF THE ACCOUNTANT-GENERAL OF FED	2,419,800,139.28	2,670,143,247.18	2,670,143,247.18		250,343,107.90	90.62
62	FEDERAL INLAND REVENUE SERVICE *	0.00	29,972,200,985.55	29,972,200,985.55		29,972,200,985.55	0.00
63	NIGERIA CUSTOM SERVICE	30,781,297,485.46	37,495,936,376.53	37,495,936,376.53		6,714,638,891.07	82.09
64	FEDERAL MINISTRY OF TRADE AND INVESTMENTS	1,645,854,069.20	2,711,018,675.28	2,711,018,675.28		1,065,164,606.08	60.71
65	MIN. OF EMP, LABOUR AND PRODUCTIVITY	1,295,255,770.80	1,768,187,146.68	1,768,187,146.68		472,931,375.88	73.25
66	INDUSTRIAL ARBITRATION PANEL	295,898,692.89	357,463,157.03	357,463,157.03		61,564,464.14	82.78
							85.55



**NOTE 2**  
**PERSONNEL COSTS ACCORDING TO MINISTRIES, DEPARTMENT AND AGENCIES**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2011 CONT'D**

S/N	LIST OF MDAS FOR 2011 ACCOUNTS	ACTUAL =N=	FINAL BUDGET =N=	ORIGINAL/ INITIAL BUDGET =N=	SUPPLEMENTARY BUDGET =N=	SAVINGS/ (EXCESS EXPENDITURE) =N=	ACTUAL PERFORMANCE ON BUDGET
67	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY	542,605,640.96	634,259,124.40	634,259,124.40		91,653,483.44	91.94
68	NATURAL MEDICINE DEV. AGENCY	164,805,329.46	179,249,198.40	179,249,198.40		14,443,868.94	74.18
69	NATIONAL BIOTECHNOLOGY DEV. AGENCY(NABDA)	402,893,448.23	543,099,796.03	543,099,796.03		140,206,347.80	75.51
70	FEDERAL MINISTRY OF TRANSPORT	465,326,298.45	616,207,013.35	616,207,013.35		150,880,714.90	69.95
71	MINISTRY OF AVIATION	387,405,448.03	553,844,728.18	553,844,728.18		166,439,280.15	80.58
72	FEDERAL MINISTRY OF POWER	555,109,327.92	688,878,705.61	688,878,705.61		133,769,377.69	82.01
73	FEDERAL MINISTRY OF PETROLEUM RESOURCES	427,259,203.10	520,992,352.10	520,992,352.10		93,733,149.00	99.14
74	DEPARTMENT OF PETROLEUM RESOURCES (DPR)	24,266,630,626.92	24,477,954,455.53	24,477,954,455.53		211,323,828.61	67.41
75	MINISTRY OF MINES AND STEEL	571,903,563.72	848,396,622.44	848,396,622.44		276,493,058.72	78.28
76	NIGERIA GEOLOGICAL SURVEY AGENCY	945,182,588.29	1,207,472,804.31	1,207,472,804.31		262,290,216.02	100.00
77	FEDERAL MINISTRY OF WORKS, HOUSING & URBAN DEVELOPMENT	6,330,508,407.07	6,330,508,407.07	6,330,508,407.07		0.00	82.41
78	URBAN DEVELOPMENT	674,833,628.89	818,834,055.48	818,834,055.48		144,000,426.59	100.00
79	SURVEY-GENERAL OF THE FEDERATION	1,129,541,502.08	1,129,541,502.08	1,129,541,502.08		0.00	70.99
80	FEDERAL ROADS MAINTENANCE AGENCY	361,752,804.46	509,601,829.26	509,601,829.26		147,849,024.80	60.90
81	FEDERAL MINISTRY OF CULTURE & TOURISM	269,969,883.64	443,269,907.18	443,269,907.18		173,300,023.54	92.81
82	NATIONAL PLANNING COMMISSION	472,751,456.33	509,365,967.53	509,365,967.53		36,614,511.20	92.30
83	NATIONAL SALARIES, INCOMES AND WAGES COMM	1,385,124,577.62	1,500,667,888.56	1,500,667,888.56		115,543,310.94	91.36
84	REVENUE MOB, ALLOCATION & FISCAL COMMISSION	218,894,914.78	239,590,581.33	239,590,581.33		20,695,666.55	83.39
85	NIG. INTEGRATION WATER RESOURCES MGT. COMM. NATIONAL BUREAU OF STASTICS	1,677,500,894.53	2,011,515,562.94	2,011,515,562.94		334,014,668.41	
<b>LAW &amp; JUSTICES SECTOR</b>							
86	NATIONAL JUDICIAL COUNCIL - ABUJA	12,133,619,689.04	13,270,139,465.00	13,270,139,465.00		1,136,519,775.96	91.44
87	SUPREME COURT OF NIGERIA	1,300,898,472.92	1,420,532,545.00	1,420,532,545.00		119,634,072.08	91.58
88	COURT OF APPEAL, ABUJA	1,675,007,225.47	1,675,007,225.47	1,675,007,225.47		0.00	100.00
89	FEDERAL HIGH COURT-LAGOS	2,819,606,727.36	2,859,568,182.36	2,859,568,182.36		39,961,455.00	98.60
90	FCT. HIGH COURT OF JUSTICE, ABUJA	1,489,909,727.50	1,509,611,164.04	1,509,611,164.04		19,701,436.54	98.69
91	SHARIA COURT OF APPEAL, ABUJA	558,362,502.35	572,062,489.90	572,062,489.90		13,699,987.55	97.61
92	CUSTOMARY COURT OF APPEAL, ABUJA	909,983,359.56	996,617,850.10	996,617,850.10		86,634,490.54	91.31
93	NATIONAL INDUSTRIAL COURT	670,702,612.34	670,702,612.60	670,702,612.60		0.26	100.00
94	NATIONAL JUDICIAL INSTITUTE - ABUJA	379,789,343.68	419,943,232.86	419,943,232.86		40,153,889.18	90.44
95	FCT. JUDICIAL SERVICE COMMITTEE -FCT ABUJA	520,239,938.41	652,833,233.86	652,833,233.86		132,593,295.45	79.69
96	FEDERAL JUDICIAL SERVICE COMMISSION - ABUJA	204,645,539.40	204,645,539.40	204,645,539.40		0.00	100.00
97	FEDERAL MINISTRY OF JUSTICE	995,651,860.28	1,373,893,899.36	1,373,893,899.36		378,242,039.08	72.47
98	NAT.HUMAN RIGHTS COMMISSION	359,878,049.80	459,626,127.67	459,626,127.67		99,748,077.87	78.30
99	CODE OF CONDUCT BUREAU	942,193,362.90	1,064,219,230.71	1,064,219,230.71		122,025,867.81	88.53



**NOTE 2**

**PERSONNEL COSTS ACCORDING TO MINISTRIES, DEPARTMENT AND AGENCIES  
FOR THE YEAR ENDED 31ST DECEMBER, 2011 CONT'D**

S/N	LIST OF MDAS FOR 2011 ACCOUNTS	ACTUAL =N=	FINAL BUDGET =N=	ORIGINAL/ INITIAL BUDGET =N=	SUPPLEMENTARY BUDGET =N=	SAVINGS/ (EXCESS EXPENDITURE) =N=	ACTUAL PERFORMANCE ON BUDGET
<b>REGIONAL SECTOR</b>							
100	NIGER DELTA AFFAIRS	406,996,792.01	827,602,461.71	827,602,461.71		420,605,669.70	49.18
<b>SOCIAL SECTOR</b>							
101	MINISTRY OF YOUTH DEVELOPMENT	345,323,641.31	484,931,657.87	484,931,657.87		139,608,016.56	71.21
102	FEDERAL MINISTRY OF WOMEN AFFAIRS	522,958,268.11	734,471,063.44	734,471,063.44		211,512,795.33	71.20
103	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	163,385,864.89	170,524,312.04	170,524,312.04		7,138,447.15	95.81
104	FEDERAL MINISTRY OF EDUCATION	14,179,308,922.05	18,752,685,402.63	18,752,685,402.63		4,573,376,480.58	75.61
105	FEDERAL MINISTRY OF HEALTH	3,436,374,683.02	4,560,736,817.09	4,560,736,817.09		1,124,362,134.07	75.35
106	FEDERAL COLL. OF COMPLIMENTARY & ALTERN. MED	337,866,120.94	377,501,885.84	377,501,885.84		39,635,764.90	89.50
107	FEDERAL MINISTRY OF ENVIRONMENT	1,994,788,101.07	2,857,827,613.26	2,857,827,613.26		863,039,512.19	69.80
108	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	318,701,914.63	373,582,963.86	373,582,963.86		54,881,049.23	85.31
109	NATIONAL ENVIRONMENTAL STD AND REGULATION ENF. AGENCY	1,202,656,204.26	1,202,760,928.28	1,202,760,928.28		104,724.02	99.99
110	NATIONAL SPORTS COMMISSION	1,216,594,046.08	1,216,594,046.08	1,216,594,046.08		0.00	100.00
111	NATIONAL POPULATION COMMISSION	4,393,146,917.13	4,723,537,484.95	4,723,537,484.95		330,390,567.82	93.01
	<b>TOTAL</b>	<b>768,831,711,238.69</b>	<b>926,633,048,875.93</b>	<b>926,633,048,875.93</b>		<b>157,801,337,637.24</b>	

\* No Financial Report from Federal Inland Revenue Service for Consolidation

NOTE: Amount Paid as Salaries include Charges on the  
Consolidated Revenue Fund ( CRF) See Details in NOTE 3



**NOTE 3**  
**DETAILS OF SALARIES AND WAGES OF CONSOLIDATED REVENUE FUND ( CRF) CHARGES**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2011**

DESCRIPTION	ACTUAL =N=	FINAL BUDGET =N=	ORIGINAL/ INITIAL BUDGET =N=	SUPPLEMENTARY BUDGET =N=	SAVINGS/ (EXCESS EXPENDITURE) =N=
<b>SALARIES AND WAGES-</b>					
Auditor General of the Federation	16,658,724.00	16,658,724.00	16,658,724.00		0.00
Federal Civil Service Commission	123,990,896.29	123,990,896.29	123,990,896.29		0.00
Independent National Electoral Commission	39,013,444.92	39,013,444.92	39,013,444.92		0.00
Police Command and Formation	62,715,488.00	62,715,488.00	62,715,488.00		0.00
Code of Conduct Bureau	66,326,373.24	66,326,373.24	66,326,373.24		0.00
Code of Conduct Tribunal	21,686,694.16	21,686,694.16	21,686,694.16		0.00
National Salaries Income & Wages Commission	46,999,865.64	46,999,865.64	46,999,865.64		0.00
Revenue Mobilisation Alloc. And Fiscal Commission	322,133,725.02	322,133,725.02	322,133,725.02		0.00
National Human Rights Commission	11,490,994.48	11,490,994.48	11,490,994.48		0.00
Industrial Arbitration Panel	143,734,366.30	143,734,366.30	143,734,366.30		0.00
Investments and Securities Tribunal	58,749,953.16	58,749,953.16	58,749,953.16		0.00
Federal Character Commission	351,986,794.27	351,986,794.27	351,986,794.27		0.00
Police Service Commission	15,211,997.28	15,211,997.28	15,211,997.28		0.00
Immigration Prison Service Board	23,295,202.00	23,295,202.00	23,295,202.00		0.00
National Assembly Service Commission	159,152,736.50	159,152,736.50	159,152,736.50		0.00
Sub-total	1,463,147,255.26	1,463,147,255.26	1,463,147,255.26	0.00	0.00
<b>Salaries and Wages-Judiciary:</b>					
National judicial Council	103,545,005.08	103,545,005.08	103,545,005.08		0.00
Supreme Court of Nigeria	239,789,179.33	239,789,179.33	239,789,179.33		0.00
Court of Appeal	582,378,574.93	582,378,574.93	582,378,574.93		0.00
Federal High Court, Lagos	681,636,488.01	681,636,488.01	681,636,488.01		0.00
FCT. High Court of Justice, Abuja	322,502,282.41	322,502,282.41	322,502,282.41		0.00
Sharia Court of Appeal, Abuja	64,365,886.44	64,365,886.44	64,365,886.44		0.00
Customary Court of Appeal, Abuja	74,522,137.96	74,522,137.96	74,522,137.96		0.00
National Industrial Court	27,480,215.64	27,480,215.64	27,480,215.64		0.00
National Judicial Institute	9,287,837.52	9,287,837.52	9,287,837.52		0.00
FCT. Judicial Service Committee, Abuja	27,834,258.08	27,834,258.08	27,834,258.08		0.00
Federal Judicial Service Commission	50,440,247.14	50,440,247.14	50,440,247.14		0.00
Sub-total	2,183,782,112.54	2,183,782,112.54	2,183,782,112.54	0.00	0.00
Grand Total	3,646,929,367.80	3,646,929,367.80	3,646,929,367.80	0.00	0.00



**NOTE 4**

**SCHEDULE OF FEDERAL GOVERNMENT EMPLOYER'S CONTRIBUTION TO PENSION  
FOR THE YEAR ENDED 31ST DECEMBER, 2011**

S/N	MONTHS	CIVILIANS =N=	MILITARY =N=	MONTHLY TOTAL =N=
1	January	3,958,264,675.44	2,791,008,211.00	6,749,272,886.44
2	February	3,939,815,483.11	2,791,008,211.00	6,730,823,694.11
3	March	3,882,362,686.00	2,791,008,211.00	6,673,370,897.00
4	April	3,887,245,547.00	2,791,008,211.00	6,678,253,758.00
5	May	3,883,583,401.00	2,791,008,211.00	6,674,591,612.00
6	June	3,690,600,195.39	2,791,008,211.00	6,481,608,406.39
7	July	3,566,066,164.75	2,791,008,211.00	6,357,074,375.75
8	August	3,577,241,250.75	2,861,334,547.00	6,438,575,797.75
9	September	3,670,252,569.40	2,758,633,938.00	6,428,886,507.40
10	October	3,670,252,569.40	2,594,539,153.00	6,264,791,722.40
11	November	3,675,840,115.00	2,717,610,242.00	6,393,450,357.00
12	December	3,651,179,146.58	2,717,610,242.00	6,368,789,388.58
	TOTAL	45,052,703,803.82	33,186,785,599.00	78,239,489,402.82

NB- These figures are the 7.5% and 12.5% FGN Contribution as required by the Pension Reform Act 2004.



**NOTE 5**  
**OVERHEAD COSTS ACCORDING TO MINISTRIES, DEPARTMENT AND AGENCIES**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2011**

S/N LIST OF MDAS FOR 2011 ACCOUNTS	ACTUAL =N=	FINAL BUDGET =N=	BUDGET =N=	VIREMENT BUDGET =N=	EXPENDITURE =N=	PERFORMANCE =N=
<b>ADMINISTRATIVE SECTOR</b>						
1 STATE HOUSE	7,584,972,446.85	9,149,373,797.00	9,149,373,797.00		1,564,401,350.15	82.90
2 NATIONAL BOUNDARY COMMISSION	140,208,530.57	140,716,019.31	140,716,019.31		507,488.74	99.64
3 BORDERS COMMUNITIES DEVELOPMENT AGENCY	145,878,035.00	145,878,035.00	145,878,035.00		(0.00)	100.00
4 BUREAU OF PUBLIC PROCUREMENT	825,402,255.14	850,000,000.00	850,000,000.00		24,597,744.86	97.11
5 MINISTRY OF SPECIAL DUTIES	144,807,824.07	144,875,775.21	144,875,775.21		67,951.14	99.95
6 NATIONAL POVERTY ERADICATION PROGRAM (NAPEP)	1,601,982,345.83	5,504,000,084.55	5,504,000,084.55		3,902,017,738.72	29.11
7 NATIONAL COMMISSION FOR REFUGEES	125,575,000.49	125,575,000.49	125,575,000.49		0.00	100.00
8 NEW PARTNERSHIP FOR AFRICA DEV. (NEPAD)	810,258,707.70	810,258,707.70	810,258,707.70		-	100.00
9 CODE OF CONDUCT TRIBUNAL	134,348,375.70	134,348,375.70	134,348,375.70		-	100.00
10 SMALL AND MEDIUM ENTERPRISES DEV. AGENCY OF NIGERIA(SMEDAN)	374,996,894.90	375,242,399.85	375,242,399.85		245,504.95	99.93
11 NIGERIA CHRISTIAN PILGRIM COMMISSION	290,699,449.09	320,954,173.28	320,954,173.28		30,254,724.19	90.57
12 NATIONAL ASSEMBLY- MANAGEMENT	4,526,726,560.22	5,428,650,029.00	5,428,650,029.00		901,923,468.78	83.39
13 NASS- SENATE	28,496,139,700.00	28,496,233,334.00	28,496,233,334.00		93,634.00	100.00
14 NASS- HOUSE OF REPRESENTATIVES	39,661,592,555.51	43,151,974,819.00	43,151,974,819.00		3,490,382,263.49	91.91
15 NATIONAL ASSEMBLY SERVICE COMMISSION	685,936,937.65	698,587,309.00	698,587,309.00		12,650,371.35	98.19
16 LEGISLATIVE AIDES	3,712,386,147.05	3,755,759,295.00	3,755,759,295.00		43,373,147.95	98.85
17 SENATE COMMITTEE ON PUBLIC ACCOUNTS	100,486,699.00	100,509,415.00	100,509,415.00		22,716.00	99.98
18 HOUSE COMMITTEE ON PUBLIC ACCOUNTS	108,633,760.00	108,760,000.00	108,760,000.00		126,240.00	99.88
19 GENERAL SERVICE OFFICE	15,309,888,065.17	15,309,894,446.00	15,309,894,446.00		6,380.83	100.00
20 SECRETARY TO GOVERNMENT OF THE FEDERATION	3,208,629,788.38	3,921,807,495.84	3,921,807,495.84		713,177,707.46	81.82
21 MIN.OF DEFENCE(ADD NA/NAF/NN CIVILLIAN SAL.)	1,451,122,800.27	2,256,706,058.13	2,256,706,058.13		805,583,257.86	64.30
22 DEFENCE HEADQUARTERS(DHQ)	1,220,850,786.47	1,220,856,582.80	1,220,856,582.80		5,796.33	100.00
23 NIGERIAN ARMY	7,820,718,183.95	7,845,960,300.96	7,845,960,300.96		25,242,117.01	99.68
24 NIGERIAN NAVY	12,761,213,897.32	13,268,824,003.13	13,268,824,003.13		507,610,105.81	96.17
25 NIGERIAN AIRFORCE	9,069,093,375.80	10,808,402,461.32	10,808,402,461.32		1,739,309,085.52	83.91
26 NIGERIA DEFENCE ACADEMY	2,273,253,657.75	2,461,322,980.81	2,461,322,980.81		188,069,323.06	92.36
27 NIGERIAN DEFENCE COLLEGE	3,219,171,136.90	3,222,131,072.03	3,222,131,072.03		2,959,935.13	99.91
28 COMMAND AND STAFF COLLEGE, JAJI	2,167,384,769.79	2,169,081,749.12	2,169,081,749.12		1,696,979.33	99.92
29 NIG. ARMED FORCES RESETTLEMENT CENTRE	164,545,510.51	164,545,510.51	164,545,510.51		-	100.00
30 DEFENCE INTELLIGENCE AGENCY	2,718,287,025.21	2,718,287,025.21	2,718,287,025.21		0.00	100.00
31 PRESIDENTIAL COMMITTEE ON BARRACK REHAB.	113,816,044.98	118,225,824.53	118,225,824.53		4,409,779.55	96.27
32 DEFENCE MISSIONS	1,860,796,209.44	5,287,736,380.61	5,287,736,380.61		3,426,940,171.17	35.19





**NOTE 5**

**OVERHEAD COSTS ACCORDING TO MINISTRIES, DEPARTMENT AND AGENCIES  
FOR THE YEAR ENDED 31ST DECEMBER, 2011 CONT'D**

S/N	LIST OF MDAS FOR 2011 ACCOUNTS	ACTUAL =N=	FINAL BUDGET =N=	BUDGET =N=	VIREMENT BUDGET =N=	EXPENDITURE =N=	PERFORMANCE =N=
33	DIRECTORATE OF MILITARY PENSION	154,149,188.39	154,149,188.39	154,149,188.39		0.00	100.00
34	FEDERAL MINISTRY OF FOREIGN AFFAIRS	6,686,402,928.20	6,686,402,928.20	6,686,402,928.20		-	100.00
35	OVERSEAS MISSION	4,061,655,726.13	15,954,841,903.74	15,954,841,903.74		11,893,186,177.61	25.46
36	FEDERAL MINISTRY OF INF & COMMUNICATION	1,275,521,647.05	1,423,538,480.47	1,423,538,480.47		148,016,833.42	89.60
37	MINISTRY OF INTERIOR	541,312,311.07	616,975,577.08	616,975,577.08		75,663,266.01	87.74
38	NIGERIAN PRISONS SERVICE(NPS)	8,743,820,996.43	8,743,866,580.80	8,743,866,580.80		45,584.37	100.00
39	NIGERIAN IMMIGRATION SERVICE(NIS)	2,017,657,685.36	2,017,657,685.36	2,017,657,685.36		0.00	100.00
40	NATIONAL SECURITY & CIVIL DEFENCE CORPS	3,289,097,185.58	3,290,397,030.22	3,290,397,030.22		1,299,844.64	99.96
41	IMMIGRATION, PRISONS & NSCDC BOARD	61,809,187.70	68,351,837.43	68,351,837.43		6,542,649.73	90.43
42	CUSTOMS, IMMIGRATION & PRISONS PENSION BD	56,594,109.61	62,465,693.77	62,465,693.77		5,871,584.16	90.60
43	FEDERAL FIRE SERVICE	539,844,921.00	539,844,921.00	539,844,921.00		-	100.00
44	POLICE SERVICE COMMISSION	373,314,102.29	390,267,763.77	390,267,763.77		16,953,661.48	95.66
45	POLICE PENSION BOARD **	-	70,054,317.53	70,054,317.53		70,054,317.53	0.00
46	POLICE FORMATION AND COMMAND	5,509,977,772.19	5,509,977,772.19	5,509,977,772.19		0.00	100.00
47	MINISTRY OF POLICE AFFAIRS	441,971,363.09	441,971,363.09	441,971,363.09		0.00	100.00
48	OFFICE OF HEAD OF SERVICE OF THE FEDERATION	1,907,026,465.13	1,907,026,465.13	1,907,026,465.13		0.00	100.00
49	FEDERAL STAFF HOUSING LOAN BOARD	97,761,591.50	97,761,591.51	97,761,591.51		0.01	100.00
50	PUBLIC SERVICE INSTITUTE	193,788,000.00	193,788,000.00	193,788,000.00		-	100.00
51	OFFICE OF THE AUDITOR-GENERAL OF FED.	1,218,541,527.58	1,218,547,151.24	1,218,547,151.24		5,623.66	100.00
52	PUBLIC COMPLAINTS COMMISSION	398,954,399.39	402,453,909.40	402,453,909.40		3,499,510.01	99.13
53	FEDERAL CIVIL SERVICE COMMISSION	835,482,816.09	835,482,816.09	835,482,816.09		0.00	100.00
54	INDEPENDENT NATION ELECTORAL COMMISSION	28,948,530,931.00	28,948,530,931.00	28,948,530,931.00		-	100.00
55	FEDERAL CHARACTER COMMISSION	545,506,086.40	545,554,287.01	545,554,287.01		48,200.61	99.99
56	GURARA WATER MANAGEMENT AUTHORITY YOUTH DEV.	101,010,479.89	106,583,400.00	106,583,400.00		5,572,920.11	94.77
<b>ECONOMIC SECTOR</b>							
57	FEDERAL MINISTRY OF WATER RESOURCES	510,546,195.50	527,016,588.14	527,016,588.14		16,470,392.64	96.87
58	FEDERAL MINISTRY OF AGRICULTURE	380,551,880.36	380,551,880.36	380,551,880.36		(0.00)	100.00
59	NATIONAL AGRICULTURAL SEEDS COUNCIL	102,896,788.00	103,087,788.00	103,087,788.00		191,000.00	99.81
60	NIGERIA AGRICULTURAL QUARANTINE SERVICE	165,372,857.19	179,253,900.00	179,253,900.00		13,881,042.81	92.26
61	NIGERIA HYDROLOGICAL SERVICE AGENCY	115,962,200.00	115,962,200.00	115,962,200.00		-	100.00
62	FEDERAL MINISTRY OF FINANCE	3,108,848,040.50	3,108,848,040.50	3,108,848,040.50		(0.00)	100.00
63	DEBT MANAGEMENT OFFICE	295,312,853.64	295,412,214.60	295,412,214.60		99,360.96	99.97
64	BUDGET OFFICE OF THE FEDERATION	1,010,283,911.87	1,024,472,311.12	1,024,472,311.12		14,188,399.25	98.62
65	INVESTMENT AND SECURITIES TRIBUNAL	363,068,007.84	363,087,682.45	363,087,682.45		19,674.61	99.99



**NOTE 5**  
**OVERHEAD COSTS ACCORDING TO MINISTRIES, DEPARTMENT AND AGENCIES**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2011 CONT'D**

S/N	LIST OF MDAS FOR 2011 ACCOUNTS	ACTUAL =N=	FINAL BUDGET =N=	BUDGET =N=	VIREMENT BUDGET =N=	EXPENDITURE =N=	PERFORMANCE =N=
66	OFFICE OF THE ACCOUNTANT-GENERAL OF FED	1,615,470,412.14	1,615,470,412.14	1,615,470,412.14		(0.00)	100.00
67	FEDERAL INLAND REVENUE SERVICE ***	-	28,380,179,025.47	28,380,179,025.47		28,380,179,025.47	0.00
68	NIGERIA CUSTOM SERVICE	11,583,343,672.76	13,909,800,519.47	13,909,800,519.47		2,326,456,846.71	83.27
69	FEDERAL MINISTRY OF COMMERCE AND INDUSTRY	673,608,549.04	721,006,722.09	721,006,722.09		47,398,173.05	93.43
70	MIN. OF EMP, LABOUR AND PRODUCTIVITY	826,926,585.11	881,155,101.36	881,155,101.36		54,228,516.25	93.85
71	INDUSTRIAL ARBITRATION PANEL	97,796,783.00	97,796,783.00	97,796,783.00		-	100.00
72	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY	1,134,727,633.41	1,137,435,382.50	1,137,435,382.50		2,707,749.09	99.76
73	NATURAL MEDICINE DEV. AGENCY	161,329,134.35	164,162,416.64	164,162,416.64		2,833,282.29	98.27
74	NATIONAL BIOTECHNOLOGY DEV. AGENCY(NABDA)	142,130,504.70	142,711,282.46	142,711,282.46		580,777.76	99.59
75	FEDERAL MINISTRY OF TRANSPORT	283,024,889.83	372,205,262.00	372,205,262.00		89,180,372.17	76.04
76	MINISTRY OF AVIATION	590,806,014.54	669,711,849.35	669,711,849.35		78,905,834.81	88.22
77	FEDERAL MINISTRY OF POWER	691,557,766.75	820,100,686.74	820,100,686.74		128,542,919.99	84.33
78	FEDERAL MINISTRY OF PETROLEUM RESOURCES	822,396,768.24	825,351,020.40	825,351,020.40		2,954,252.16	99.64
79	DEPARTMENT OF PETROLEUM RESOURCES (DPR)	959,768,911.69	960,436,203.37	960,436,203.37		667,291.68	99.93
80	MINISTRY OF MINES AND STEEL	666,041,944.23	669,946,495.59	669,946,495.59		3,904,551.36	99.42
81	GEOLOGICAL SURVEY OF NIGERIA AGENCY	576,312,752.54	600,816,726.00	600,816,726.00		24,503,973.46	95.92
82	FEDERAL MINISTRY OF WORKS	630,650,966.01	630,900,000.01	630,900,000.01		249,034.00	99.96
83	SURVEY-GENERAL OF THE FEDERATION	139,887,706.19	143,886,188.43	143,886,188.43		3,998,482.24	97.22
84	FEDERAL ROADS MAINTENANCE AGENCY	20,065,093,547.72	20,065,093,547.72	20,065,093,547.72		(0.00)	100.00
85	FEDERAL MINISTRY OF CULTURE & NAT. ORIENTATION	824,187,796.66	1,012,956,284.52	1,012,956,284.52		188,768,487.86	81.36
86	NATIONAL PLANNING COMMISSION	838,572,611.18	838,572,611.18	838,572,611.18		0.00	100.00
87	NATIONAL SALARIES, INCOMES AND WAGES COMM	232,216,702.04	232,220,950.14	232,220,950.14		4,248.10	100.00
88	REVENUE MOB, ALLOCATION & FISCAL COMMISSION	710,937,545.27	849,015,522.99	849,015,522.99		138,077,977.72	83.74
89	NIG. INTEGRATION WATER RESOURCES MGT. COMM.	135,021,434.57	135,030,400.00	135,030,400.00		8,965.43	99.99
90	MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT	2,756,590,733.27	418,458,068.42	418,458,068.42		27,602,744.40	93.40
91	NATIONAL BUREAU OF STASTICS	366,450,033.54	407,760,667.20	407,760,667.20		41,310,633.66	89.87
<b>LAW &amp; JUSTICES SECTOR</b>							
92	NATIONAL JUDICIAL COUNCIL - ABUJA	4,312,931,811.75	5,015,080,311.37	5,015,080,311.37		702,148,499.62	86.00
93	SUPREME COURT OF NIGERIA	2,361,800,308.26	2,362,000,000.00	2,142,000,000.00	220,000,000.00	199,691.74	99.99
94	COURT OF APPEAL, ABUJA	5,214,992,774.53	5,214,992,774.53	5,214,992,774.53		-	100.00
95	FEDERAL HIGH COURT-LAGOS	3,800,196,228.82	4,465,400,996.57	4,465,400,996.57		665,204,767.75	85.10
96	FCT. HIGH COURT OF JUSTICE, ABUJA	2,756,590,733.27	3,220,373,188.51	3,220,373,188.51		463,782,455.24	85.60
97	SHARIA COURT OF APPEAL, ABUJA	1,193,542,180.46	1,314,000,000.00	1,314,000,000.00		120,457,819.54	90.83



**NOTE 5**  
**OVERHEAD COSTS ACCORDING TO MINISTRIES, DEPARTMENT AND AGENCIES**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2011 CONT'D**

S/N	LIST OF MDAS FOR 2011 ACCOUNTS	ACTUAL =N=	FINAL BUDGET =N=	BUDGET =N=	VIREMENT BUDGET =N=	EXPENDITURE =N=	PERFORMANCE =N=
98	CUSTOMARY COURT OF APPEAL, ABUJA	1,002,345,739.60	1,080,022,149.90	1,080,022,149.90		77,676,410.30	92.81
99	NATIONAL INDUSTRIAL COURT	1,921,777,181.72	2,029,297,387.40	2,029,297,387.40		107,520,205.68	94.70
100	NATIONAL JUDICIAL INSTITUTE - ABUJA	1,360,536,439.99	1,370,056,767.14	1,370,056,767.14		9,520,327.15	99.31
101	FCT. JUDICIAL SERVICE COMMITTEE -FCT ABUJA	1,284,248,584.05	1,370,056,766.14	1,370,056,766.14		85,808,182.09	93.74
102	FEDERAL JUDICIAL SERVICE COMMISSION - ABUJA	1,254,814,658.15	1,320,354,460.60	1,320,354,460.60		65,539,802.45	95.04
103	FEDERAL MINISTRY OF JUSTICE	4,100,519,358.12	4,161,377,493.90	4,161,377,493.90		60,858,135.78	98.54
104	NAT.HUMAN RIGHTS COMMISSION	200,546,020.00	201,539,520.00	201,539,520.00		993,500.00	99.51
105	CODE OF CONDUCT BUREAU	405,069,486.30	405,069,486.30	405,069,486.30		-	100.00
<b>REGIONAL SECTOR</b>							
106	NIGER DELTA AFFAIRS	2,402,206,876.00	2,402,206,876.00	2,402,206,876.00		-	100.00
<b>SOCIAL SECTOR</b>							
107	MINISTRY OF YOUTH DEVELOPMENT	686,644,144.38	873,167,697.78	873,167,697.78		186,523,553.40	78.64
108	FEDERAL MINISTRY OF WOMEN AFFAIRS	1,020,182,570.18	1,020,442,505.00	1,020,442,505.00		259,934.82	99.97
109	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	135,203,486.00	135,203,486.00	135,203,486.00		-	100.00
110	FEDERAL MINISTRY OF EDUCATION	908,883,533.50	908,883,533.50	908,883,533.50		-	100.00
111	UNITY SCHOOLS	9,752,593,883.21	11,098,475,360.09	11,098,475,360.09		1,345,881,476.88	87.87
112	FEDERAL MINISTRY OF HEALTH	1,082,294,184.82	1,082,294,184.82	1,082,294,184.82		0.00	100.00
113	FEDERAL COLL. OF COMPLIMENTARY & ALTERN. MED	41,765,232.27	53,291,700.00	53,291,700.00		11,526,467.73	78.37
114	FEDERAL MINISTRY OF ENVIRONMENT	740,861,421.45	740,861,819.26	740,861,819.26		397.81	100.00
115	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	308,251,192.38	378,698,747.87	378,698,747.87		70,447,555.49	81.40
116	NATIONAL ENVIRONMENTAL STD AND REGULATION ENF AGENCY	391,442,804.29	401,488,900.00	401,488,900.00		10,046,095.71	97.50
117	NATIONAL SPORTS COMMISSION	5,601,485,297.93	6,069,452,780.09	6,069,452,780.09		467,967,482.16	92.29
118	NATIONAL POPULATION COMMISSION	458,162,310.15	458,353,411.14	458,353,411.14		191,100.99	99.96
		<b>326,741,382,063.80</b>	<b>392,394,285,092.81</b>	<b>392,174,285,092.81</b>	<b>220,000,000.00</b>	<b>65,652,903,029.02</b>	<b>83.27</b>

\*\* Accbunts of Police Pension not Available

\*\*\* No Financial report from federal Inland Revenue Service for Consolidation



**NOTE 6**

**DETAILS OF CONSOLIDATED REVENUE FUND ( CRF) CHARGES (INCLUDING SERVICE-WIDE-VOTES)  
FOR THE YEAR ENDED 31ST DECEMBER, 2011**

DESCRIPTION	ACTUAL =N=	FINAL BUDGET =N=	RECLASSIFIED FROM (TO) OTHER NOTE =N=	ORIGINAL/ INITIAL BUDGET =N=	SUPPLEMENTARY BUDGET =N=	SAVINGS/ (EXCESS/ EXPENDITURE)	REMARKS
<b>OTHER CRF CHARGES - PENSION &amp; GRATUITY</b>							
PENSION AND GRATUITY - CIVILIAN	2,055,446,237.40	23,150,000,000.00		23,150,000,000.00		21,094,553,762.60	
PENSION AND GRATUITY - MILITARY	49,846,167,013.13	49,739,505,664.00		49,739,505,664.00		(106,661,349.13)	
PENSION AND GRATUITY - POLICE	-	19,171,907,968.00		19,171,907,968.00		19,171,907,968.00	NO REPORT SUBMITTED
PENSION AND GRATUITY - CIPPO	6,951,628,058.11	6,540,000,000.00		6,540,000,000.00		(411,628,058.11)	
PENSION AND GRATUITY - NATIONAL ASSEMBLY	38,364,674.18	20,750,000,000.00		20,750,000,000.00		20,711,635,325.82	SWV NASS
PENSION AND GRATUITY - JUDICIARY	2,669,463,782.72	9,500,000,000.00		9,500,000,000.00		6,830,536,217.28	
PENSION AND GRATUITY-( SSS & NIG INTELLIGENCE AGENCY)	-	4,248,065,525.00		4,248,065,525.00		4,248,065,525.00	
PENSION AND GRATUITY - UNIVERSITIES	12,796,838,341.00	15,000,000,000.00		15,000,000,000.00		2,203,161,659.00	
PENSION AND GRATUITY-PARASTATALS AND RAILWAYS PENSION	28,973,759,085.20	36,897,281,034.00		36,897,281,034.00		7,923,521,948.80	
SERVERANCE BENEFITS TO RIGHT SIZE STAFF (NITEL/NIPOST/PARASTATALS) E.T.C.	36,722,902,334.41	36,722,902,334.41	36,722,902,334.41				BALANCE B/F
<b>SUB-TOTAL</b>	<b>140,054,569,526.15</b>	<b>221,719,662,525.41</b>	<b>36,722,902,334.41</b>	<b>184,996,760,191.00</b>		<b>81,665,092,999.26</b>	
<b>SERVICE WIDE VOTES</b>							
ARREARS OF PAYG PENSION	11,141,999,191.05	15,000,000,000.00		15,000,000,000.00		3,858,000,808.95	
INCREASES IN PENSION RATES	22,772,984,492.50	25,000,000,000.00		25,000,000,000.00		2,227,015,507.50	
IPPIS (OAGF AND HEAD OF SERVICE)	1,500,000,000.00	1,500,000,000.00		1,500,000,000.00		-	
PAYMENT OF OUTSTANDING DEATH BENEFIT TO CIVIL SERVANTS	-	-	(1,900,000,000.00)	1,900,000,000.00		-	SEE NOTE 4
PAYMENT INTO THE REDEMPTION FUND (5% OF TOTAL PERSONNEL COST)	-	-	(68,366,977,130.00)	68,366,977,130.00		-	SEE NOTE 4
ARREARS OF SALARY INCREASES OF 2010 (REDEMPTION FUND)	-	-	(6,800,000,000.00)	6,800,000,000.00		-	SEE NOTE 4
ARREARS OF ARMED FORCES DEATH BENEFITS (2004 - 2010)	6,488,801,382.33	8,807,027,070.00		8,807,027,070.00		2,318,225,687.67	
GROUP LIFE INSURANCE FOR ALL MDAs	6,171,970,323.08	12,687,000,000.00				6,515,029,676.92	SEE OHCSF SWV BELOW
ADMINISTRATION AND MONITORING (OHCSF)	-	50,000,000.00		12,687,000,000.00		50,000,000.00	
PUBLIC SERVICE WAGE ADJUSTMENT FOR MDAs (INCL 2011 ARREARS OF PROM. & PAYMENT OF NERC RETIRED COMM.)	83,664,354,715.80	68,664,046,816.00		50,000,000.00		(15,000,307,899.80)	
INCREASES FOR MINIMUM WAGE FOR MDAs	5,772,963,533.59	5,000,000,000.00		68,664,046,816.00		(772,963,533.59)	
OPERATIONS - INTERNAL FOR THE ARMED FORCES	18,980,966,478.00	21,008,462,928.00		5,000,000,000.00		2,027,496,450.00	



**NOTE 6**

**DETAILS OF CONSOLIDATED REVENUE FUND ( CRF) CHARGES (INCLUDING SERVICE-WIDE-VOTES)  
FOR THE YEAR ENDED 31ST DECEMBER, 2011 CONT'D**

DESCRIPTION	ACTUAL =N=	FINAL BUDGET =N=	RECLASSIFIED FROM (TO) OTHER NOTE =N=	ORIGINAL/ INITIAL BUDGET =N=	SUPPLEMENTARY BUDGET =N=	SAVINGS/ (EXCESS EXPENDITURE)	REMARKS
JUDGEMENT DEBTS	7,999,482,834.00	8,000,000,000.00		21,008,462,928.00		517,166.00	
CONTRIBUTION TO INTERNATIONAL ORGANISATIONS	6,309,947,040.16	5,500,000,000.00		8,000,000,000.00		(809,947,040.16)	OVERHEAD INEC NOTE 5
EXTERNAL FINANCIAL OBLIGATIONS	12,993,445,629.96	13,100,000,000.00		5,500,000,000.00		106,554,370.04	
MARGIN FOR INCREASES IN COSTS	9,567,164,046.67	9,500,000,000.00		13,100,000,000.00			
CONTINGENCY	13,609,190,460.60	14,000,000,000.00		9,500,000,000.00		(67,164,046.67)	
PUBLIC SERVICE REFORMS (INCLUDING PAYMENT OF SEVERANCE BENEFITS OF CIVIL SERVANTS)	4,995,000,000.00	5,000,000,000.00	(77,066,977,130.00)	14,000,000,000.00		390,809,539.40	UTILISATIONS BY MDA***
BIO-METRIC VERIFICATION OF PARASTATALS' PENSIONERS	-	600,000,000.00		5,000,000,000.00		5,000,000.00	
MULTI YEAR TARIFF ORDER	37,000,000,000.00	37,000,000,000.00		600,000,000.00		600,000,000.00	
INCREASE IN ALLOWANCE FOR YOUTH CORPERS	24,060,842,100.00	25,000,000,000.00		37,000,000,000.00		-	
PHASE I: PROGRAM AND PROJECT PORTFOLIO MANAGEMENT FOR PILOT MDAs	-	1,200,000,000.00		25,000,000,000.00		939,157,900.00	
MUSLIM/CHRISTIAN PILGRIMAGES	1,947,115,099.16	2,000,000,000.00		1,200,000,000.00		1,200,000,000.00	
RECURRENT ADJUSTMENT	8,381,766,231.14	4,500,000,000.00		2,000,000,000.00		52,884,900.84	
IN-LIEU OF ACCOMMODATION FOR THE SEVENTH SESSION OF THE NATIONAL ASSEMBLY	-	1,595,400,000.00	(40,344,074,795.59)	4,500,000,000.00		(3,881,766,231.14)	
FUNDING OF HOUSE RESOLUTION MANDATES	-	200,000,000.00		1,595,400,000.00		1,595,400,000.00	
2011 ELECTION - LOGISTICS SUPPORT	9,446,760,700.00	10,000,000,000.00		200,000,000.00		200,000,000.00	
EMPLOYEES COMPENSATION ACT- EMPLOYEES' COMPENSATION FUND (1% OF TOTAL PERSONNEL COST)	-	5,000,000,000.00		10,000,000,000.00		553,239,300.00	
OTHERS	2,513,616,617.12	-		5,000,000,000.00		5,000,000,000.00	
UTILISATIONS BY MDA***	185,672,053,921.27	-				(2,513,616,617.12)	
<b>SUB-TOTAL</b>	<b>480,990,424,796.43</b>	<b>299,911,936,814.00</b>		<b>376,978,913,944.00</b>		<b>4,593,565,938.84</b>	
<b>OTHER CR F CHARGES-PUBLIC DEBT CHARGES:</b>							
Charges on NTB, Sinking Fund & Other Bank Charges:	1,511,106,374,105.22	1,511,106,374,105.22		1,511,106,374,105.22		-	
<b>Sub-total</b>	<b>1,511,106,374,105.22</b>	<b>1,511,106,374,105.22</b>		<b>1,511,106,374,105.22</b>		<b>-</b>	
<b>Grand Total</b>	<b>2,132,151,368,427.80</b>	<b>2,032,737,973,444.63</b>		<b>2,073,082,048,240.22</b>		<b>86,258,658,938.10</b>	



## NOTE 6

### DETAILS OF CONSOLIDATED REVENUE FUND ( CRF) CHARGES (INCLUDING SERVICE-WIDE-VOTES) FOR THE YEAR ENDED 31ST DECEMBER, 2011 CONT'D

DESCRIPTION	ACTUAL =N=	FINAL BUDGET =N=	RECLASSIFIED FROM (TO) OTHER NOTE =N=	ORIGINAL/ INITIAL BUDGET =N=	SUPPLEMENTARY BUDGET =N=	SAVINGS/ (EXCESS EXPENDITURE)	REMARKS
<b>***UTILISATION BY MDAS FOR SERVICE WIDE VOTES 2011</b>							
<b>ADMINISTRATIVE SECTOR</b>							
NATIONAL BOUNDARY COMMISSION	43,230,277.53						
MINISTRY OF SPECIAL DUTIES	1,316,171.00						
NATIONAL POVERTY ERADICATION PROGRAM (NAPEP)	133,481,373.95						
NEW PARTNERSHIP FOR AFRICA DEV. (NEPAD)	916,642,889.55						
NATIONAL COMMISSION FOR REFUGEES	5,271,487.67						
CODE OF CONDUCT TRIBUNAL	102,954,874.81						
SMALL AND MEDIUM ENTERPRISES DEV. AGENCY OF NIGERIA(SMEDAN)	126,672,188.01						
OFFICE OF THE SPECIAL ADVISER ON NIGER DELTA MILITANT	100,163,946,138.27						
NATIONAL ASSEMBLY SERVICE COMMISSION	93,075,492.76						
SECRETARY TO GOVERNMENT OF THE FEDERATION	683,922,238.54						
NIGERIAN DEFENCE COLLEGE	781,264,454.76						
DEFENCE INTELLIGENCE AGENCY	756,162,834.05						
DIRECTORATE OF MILITARY PENSION	99,366,978.26						
FEDERAL MINISTRY OF FOREIGN AFFAIRS	9,903,627,230.10						
FEDERAL MINISTRY OF INF & COMMUNICATION	39,358,954.29						
NIGERIAN IMMIGRATION SERVICE(NIS)	7,545,588,753.58						
NATIONAL SECURITY & CIVIL DEFENCE CORPS	715,207,549.79						
FEDERAL FIRE SERVICE	191,275,158.03						
POLICE SERVICE COMMISSION	180,489,936.31						
MINISTRY OF POLICE AFFAIRS	83,576,942.77						
OFFICE OF HEAD OF SERVICE OF THE FEDERATION	6,530,197,364.17						
PUBLIC COMPLAINTS COMMISSION	6,763,110.00						
FEDERAL CIVIL SERVICE COMMISSION	149,536,479.21						
FEDERAL MINISTRY OF FINANCE	23,096,955.69						
DEBT MANAGEMENT OFFICE	86,997,971.86						
BUDGET OFFICE OF THE FEDERATION	264,301,915.28						
OFFICE OF THE ACCOUNTANT-GENERAL OF FED	2,346,621,671.72						
FEDERAL MINISTRY OF TRADE AND INVESTMENTS	30,075,533.87						
INDUSTRIAL ARBITRATION PANEL	144,869,487.06						
FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY	182,566,306.85						
MINISTRY OF AVIATION	591,816,242.16						
FEDERAL MINISTRY OF PETROLEUM RESOURCES	457,313,472.18						



**NOTE 6**

**DETAILS OF CONSOLIDATED REVENUE FUND ( CRF) CHARGES (INCLUDING SERVICE-WIDE-VOTES)  
FOR THE YEAR ENDED 31ST DECEMBER, 2011 CONT'D**

DESCRIPTION	ACTUAL =N=	FINAL BUDGET =N=	RECLASSIFIED FROM (TO) OTHER NOTE =N=	ORIGINAL/ INITIAL BUDGET =N=	SUPPLEMENTARY BUDGET =N=	SAVINGS/ (EXCESS EXPENDITURE)	REMARKS
MINISTRY OF MINES AND STEEL	1,320,105,327.00						
NIGERIA GEOLOGICAL SURVEY AGENCY	2,149,748.49						
FEDERAL MINISTRY OF WORKS, HOUSING & URBAN DEVELOPMENT	422,528,356.61						
FEDERAL ROADS MAINTENANCE AGENCY	34,131,033,867.47						
FEDERAL MINISTRY OF CULTURE & TOURISM	1,095,153,855.42						
NATIONAL PLANNING COMMISSION	769,967,130.24						
NATIONAL SALARIES, INCOMES AND WAGES COMM	22,000,000.00						
REVENUE MOB, ALLOCATION & FISCAL COMMISSION	762,560,287.90						
NATIONAL BUREAU OF STATISTICS	1,791,852,306.27						
NIG. INTEGRATION WATER RESOURCES MGT. COMM.	9,695,801.70						
<b>LAW &amp; JUSTICES SECTOR</b>							
NATIONAL JUDICIAL COUNCIL - ABUJA	275,978,553.10						
SUPREME COURT OF NIGERIA	0.00						
COURT OF APPEAL, ABUJA	772,363,509.67						
SHARIA COURT OF APPEAL, ABUJA	4,392,976.48						
CUSTOMARY COURT OF APPEAL, ABUJA	65,117,974.96						
FEDERAL MINISTRY OF JUSTICE	481,104,791.75						
CODE OF CONDUCT BUREAU	12,109,583.34						
<b>SOCIAL SECTOR</b>							
MINISTRY OF YOUTH DEVELOPMENT	5,127,599.99						
FEDERAL MINISTRY OF WOMEN AFFAIRS	400,659,037.71						
FEDERAL MINISTRY OF EDUCATION	278,387,165.82						
FEDERAL MINISTRY OF HEALTH	2,028,289,895.63						
NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	168,537,497.91						
NATIONAL ENVIRONMENTAL STD AND REGULATION ENF AGENCY	1,146,706,327.24						
NATIONAL SPORTS COMMISSION	6,128,045,173.08						
NATIONAL POPULATION COMMISSION	197,598,719.40						
<b>TOTAL:-</b>	<b>185,672,053,921.27</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	



**NOTE 7**

**STATEMENTS OF SUBVENTIONS TO PARASTATALS (PERSONNEL COST AND OVERHEAD COST) FOR 2011**

S/N	PARASTATALS	ACTUAL RECURRENT SUBVENTION	TOTAL RECURRENT BUDGET (INCLUDING SUPPLEMENTARY)	VARIANCE	PERSONNEL COST	OVERHEAD COST	THROUGH MDAS
		=N=	=N=	=N=	=N=	=N=	=N=
<b>ADMINISTRATION SECTOR</b>							
1	NIPSS. KURU	1,337,596,169.11	1,460,501,029.20	122,904,860.09	581,361,815.30	756,234,353.81	
2	BUREAU OF PUBLIC ENTERPRISES (BPE)	1,097,249,939.52	1,245,655,600.67	148,405,661.15	686,376,182.82	410,873,756.70	
3	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	797,382,121.96	865,606,893.31	68,224,771.35	315,539,567.49	481,842,554.47	
4	ECONOMIC AND FINANCIAL CRIME COMMISSION (EFCC)	7,045,816,930.62	8,063,852,546.95	1,018,035,616.33	4,908,052,445.65	2,137,764,484.97	
5	NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	1,260,819,343.53	917,952,551.73		351,564,262.83	909,255,080.70	
6	NIGERIA INVESTMENT PROMOTION COUNCIL	525,799,131.72	1,331,586,557.33	805,787,425.61	525,799,131.72		
7	GRANTS FROM MDA-STATE HOUSE *(ASSISTANTS/SS/ETC) & SSAP MDG	4,401,418,729.93	50,860,044,639.31	46,458,625,909.38		129,937,502.93	4,271,481,227.00
	<b>TOTAL: PRESIDENCY</b>	<b>16,466,082,366.38</b>	<b>64,745,199,818.49</b>	<b>48,621,984,243.90</b>	<b>7,368,693,405.80</b>	<b>4,825,907,733.59</b>	<b>4,271,481,227.00</b>
<b>SECRETARY TO THE GOVERNMENT OF THE FEDERATION (SGF)</b>							
8	LAGOS LIASON OFFICE	117,216,131.38	133,489,855.53	16,273,724.15	75,265,974.17	41,950,157.21	-
9	NATIONAL HOSPITAL	6,121,049,509.14	6,799,782,428.09	678,732,918.95	5,641,424,209.14	479,625,300.00	-
10	NATIONAL MERIT AWARD	97,346,907.83	97,346,907.83	-		97,346,907.83	-
11	FEDERAL ROAD SAFETY COMMISSION	1,997,774,133.18	28,204,561,141.24	26,206,787,008.06		1,997,774,133.18	-
12	UTILITIES CHARGE COMMISSION	29,798,785.57	32,903,699.87	3,104,914.30	14,360,228.65	15,438,556.93	-
13	PRESIDENTIAL ADVISORY COMMITTEE	22,382,514.00	22,382,514.00	-		22,382,514.00	-
14	NATIONAL LOTTERY TRUST FUND (NLTF)	173,698,294.88	151,131,840.00	(22,566,454.88)	103,598,294.88	70,100,000.00	-
15	PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPPRA)	3,962,325,167.45	4,265,236,518.97	302,911,351.52	3,857,522,222.90	104,802,944.55	-
16	NATIONAL LOTTERY REGULATORY COMMISSION	462,910,297.36	536,354,735.39	73,444,438.03	172,228,297.36	290,682,000.00	-
17	NATIONAL ECONOMIC INTELLIGENT COMMITTEE	1,588,831,734.11	604,098,435.00	(984,733,299.11)	1,508,831,744.81	79,999,989.30	-
18	NATIONAL ACTION COMMITTEE ON AIDS (NACA)	429,031,765.14	448,687,868.34	19,656,103.20	141,455,741.55	287,576,023.59	-
19	NAT. IDENTITY MANAGEMENT COMMISSION	2,719,546,499.21	4,292,338,736.49	1,572,792,237.28	2,719,546,499.21		
20	SERVICOM	98,000,000.00	98,000,000.00	-		98,000,000.00	
21	National Pension Commission	339,904,152.00	339,904,152.00	-		339,904,152.00	-
22	Presidential Technical Committee on Land Reforms	360,000,000.00	360,000,000.00	-		360,000,000.00	
23	NATIONAL HAJJ COMMISSION OF NIGERIA	732,331,268.61	765,370,634.80	33,039,366.19	199,414,268.61	532,917,000.00	
24	MDA GRANTS MADE BY SGF	7,762,655,265.03	7,762,655,265.03	-			7,762,655,265.03
	<b>TOTAL SECRETARY TO THE GOVERNMENT OF THE FEDERATION</b>	<b>27,014,802,424.88</b>	<b>54,914,244,732.57</b>	<b>27,899,442,307.69</b>	<b>14,433,647,481.27</b>	<b>4,818,499,678.58</b>	<b>7,762,655,265.03</b>
25	INFRASTRUCTURAL CONCESSIONARY AND REGULATORY COMMISSION	973,413,601.50	1,077,524,317.50	104,110,716.00	506,664,061.50	466,749,540.00	
	<b>INFRASTRUCTURAL CONCESSIONARY AND REGULATORY COMMISSION</b>	<b>973,413,601.50</b>	<b>1,077,524,317.50</b>	<b>104,110,716.00</b>	<b>506,664,061.50</b>	<b>466,749,540.00</b>	
<b>MINISTRY OF DEFENCE</b>							
26	DEFENCE INDUSTRIES CORPORATION OF NIGERIA (DICON)	68,693,722.87	1,117,179,217.52	1,048,485,494.65		68,693,722.87	
27	DEFENCE INTELLIGENT SCHOOL	657,542,974.37	657,542,974.37	-		657,542,974.37	
	<b>TOTAL: MINISTRY OF DEFENCE</b>	<b>726,236,697.24</b>	<b>1,774,722,191.89</b>	<b>1,048,485,494.65</b>		<b>726,236,697.24</b>	
<b>MINISTRY OF FOREIGN AFFAIRS</b>							
28	TECHNICAL AIDS CORPS	1,619,006,615.68	1,622,372,063.10	3,365,447.42	15,565,195.39	1,603,441,420.28	
29	FOREIGN SERVICE ACADEMY (FSA)	159,439,655.70	159,439,655.70	0.00		159,439,655.70	
30	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	429,116,877.75		(429,116,877.75)	305,170,478.92	123,946,398.83	
31	DIRECTORATE OF TECHNICAL COOP. IN AFRICA	198,174,890.97	218,703,205.71	20,528,314.74	94,943,455.66	103,231,435.31	
32	NIGERIA INSTITUTE OF INTERNATIONAL AFFAIRS	505,315,495.88	557,179,743.66	51,864,247.78	239,872,145.96	265,443,349.92	
	<b>TOTAL FEDERAL MINISTRY OF FOREIGN AFFAIRS</b>	<b>2,911,053,535.97</b>	<b>2,557,694,668.17</b>	<b>(353,358,867.80)</b>	<b>655,551,275.93</b>	<b>2,255,502,260.04</b>	





**NOTE 7**

**STATEMENTS OF SUBVENTIONS TO PARASTATALS (PERSONNEL COST AND OVERHEAD COST) FOR 2011 CONT'D**

<b>FEDERAL MINISTRY OF INFORMATION AND COMMUNICATION-</b>						
33	NIGERIAN TELEVISION AUTHORITY	5,084,838,758.14	5,972,796,000.22	887,957,242.07	4,281,239,059.59	803,599,698.55
34	FEDERAL RADIO CORPORATION OF NIGERIA	3,396,216,920.32	4,004,743,427.08	608,526,506.76	2,921,162,429.77	475,054,490.55
35	NEWS AGENCY OF NIGERIA	1,172,344,031.35	1,319,838,409.02	147,494,377.67	709,072,963.74	463,271,067.61
36	VOICE OF NIGERIA	1,625,832,017.79	1,779,776,847.75	153,944,829.96	812,561,681.23	813,270,336.56
37	NIGERIAN FILM CORPORATION	452,979,390.52	509,041,339.80	56,061,949.28	267,186,404.41	185,792,986.11
38	NATIONAL BROADCASTING COMMISSION	522,204,139.84	578,579,638.72	56,375,498.87	260,736,682.28	261,467,457.56
39	NIGERIA PRESS COUNCIL	379,835,716.07	407,809,483.29	27,973,767.21	132,186,801.37	247,648,914.70
40	NATIONAL FILM AND VIDEO CENSOR BOARD	862,907,593.24	954,234,020.89	91,326,427.64	439,179,178.84	423,728,414.41
41	ADVERTISING PRACTITIONERS OF NIGERIA	126,556,454.16	140,922,805.55	14,366,151.39	67,935,584.16	58,620,870.00
42	NIPOST	5,557,523,431.83	6,759,150,119.79	1,201,626,687.96	5,557,523,431.83	
	<b>TOTAL FEDERAL MINISTRY OF INFORMATION AND COMMUNICATION</b>	<b>19,181,238,453.27</b>	<b>22,426,891,892.09</b>	<b>3,245,653,438.82</b>	<b>15,448,784,217.22</b>	<b>3,732,454,236.05</b>
<b>OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION (OHCSF)</b>						
43	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	940,073,108.42	1,101,411,860.64	161,338,752.22	746,191,729.03	193,881,379.39
44	WEST AFRICAN MGT. DEVT. INSTITUTE, BADAGRY.	26,158,750.00	-	(26,158,750.00)		26,158,750.00
45	FED. TRAINING CENTRES	107,632,398.98	262,232,670.86	154,600,271.88		94,558,270.98
46	BUREAU OF PUBLIC SERVICE REFORMS	384,412,473.73	447,544,353.72	63,131,879.98	76,586,215.06	307,826,258.67
	<b>TOTAL OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FED (OHCSF)</b>	<b>1,458,276,731.14</b>	<b>1,811,188,885.22</b>	<b>352,912,154.08</b>	<b>822,777,944.09</b>	<b>622,424,659.04</b>
						<b>13,074,128.00</b>
<b>ECONOMIC SECTOR</b>						
<b>FEDERAL MINISTRY OF AGRICULTURE</b>						
47	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY	192,142,690.17	224,814,707.72	32,672,017.55	151,108,081.17	41,034,609.00
48	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) -ILORIN	398,565,648.52	454,293,844.68	55,728,196.16	257,742,907.23	140,822,741.29
49	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION-ILORIN	374,201,108.39	432,023,864.62	57,822,756.23	267,430,247.56	106,770,860.82
50	NATIONAL CEREALS RESEARCH INSTITUTE-BADEGI	909,725,596.53	1,073,569,697.11	163,844,100.58	762,446,716.53	147,278,880.00
51	NATIONAL VETERINARY RESEARCH INSTITUTE-VOM	1,802,809,741.25	2,060,411,143.25	257,601,402.00	1,462,692,741.25	340,117,000.00
52	NATIONAL ROOT CROPS RESEARCH INSTITUTE -UMUDIKE	1,796,434,493.26	2,138,637,528.32	342,203,035.06	1,597,765,742.16	198,668,751.11
53	NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR )-BENIN	1,338,615,075.52	1,588,872,638.66	250,257,563.14	1,160,118,437.52	178,496,638.01
54	INSTITUTE OF AGRICULTURAL RESEARCH -ZARIA	930,051,041.41	1,114,355,291.76	184,304,250.36	852,407,157.89	77,643,883.51
55	NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE -ZARIA	906,351,890.86	1,014,680,409.96	108,328,519.11	810,142,236.87	96,209,653.99
56	NATIONAL HORTICULTURAL RESEARCH INSTITUTE -IBADAN	851,653,413.12	999,984,574.33	148,331,161.21	753,153,413.12	98,500,000.00
57	NATIONAL FOOD RESERVE AGENCY	1,630,482,561.15	1,924,911,314.53	294,428,753.37	1,361,732,984.35	268,749,576.80
58	COCOA RESEARCH INSTITUTE -IBADAN	781,003,927.35	931,287,550.97	150,283,623.63	695,061,759.27	85,942,168.07
59	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING -IBADAN	680,490,364.42	812,170,717.87	131,680,353.45	626,892,442.72	53,597,921.70
60	RUBBER RESEARCH INSTITUTE- BENIN	846,927,328.24	996,858,649.96	149,931,321.72	693,432,362.98	153,494,965.26
61	NATIONAL INSTITUTE OF FRESHWATER FISH-NEW BUSSA	518,072,247.75	603,494,981.13	85,422,733.38	395,080,141.86	122,992,105.89
62	NATIONAL AGRIC EXTENSION RESEARCH LIASON SERVICES-ZARIA	657,694,675.93	772,561,465.25	114,866,789.33	531,258,900.64	126,435,775.29
63	VETERINARY COUNCIL OF NIGERIA	199,619,549.33	206,966,204.97	7,346,655.64	135,893,562.34	63,725,986.98
64	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECH-IBADAN	496,636,186.87	568,461,312.62	71,825,125.75	379,404,220.59	117,231,966.27
65	FEDERAL COLLEGE OF AGRICULTURE -AKURE	325,366,291.28	377,991,548.83	52,625,257.55	243,747,708.17	81,618,583.11
66	FEDERAL COLLEGE OF AGRICULTURE MOORE PLANTATION -IBADAN	379,921,288.93	436,725,058.48	56,803,769.55	262,717,434.17	117,203,854.76
67	FEDERAL COLLEGE OF AGRICULTURE -ISIAGU	596,627,474.85	705,659,819.80	109,032,344.95	537,992,195.39	58,635,279.46
68	FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY- NEW BUSSA	261,197,364.10	305,005,603.25	43,808,239.15	202,882,674.07	58,314,690.03
69	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY-VOM	412,802,114.29	469,664,079.64	56,861,965.35	318,903,272.74	93,898,841.55
70	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY -VOM	298,189,703.53	338,595,036.08	40,405,332.55	208,115,462.04	90,074,241.49



**NOTE 7**

**STATEMENTS OF SUBVENTIONS TO PARASTATALS (PERSONNEL COST AND OVERHEAD COST) FOR 2011 CONT'D**

71	FEDERAL COLLEGE OF FRESH WATER FISHERIES -BAGA	203,731,630.92	228,696,998.67	24,965,367.75	115,584,825.84	88,146,805.08
72	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY-LAGOS	386,864,141.06	454,941,551.41	68,077,410.35	314,858,022.87	72,006,118.20
73	FEDERAL COOPERATIVE COLLEGE- IBADAN	114,485,647.33	132,860,817.48	18,375,170.15	84,985,161.94	29,500,485.38
74	FEDERAL COOPERATIVE COLLEGE- KADUNA	143,086,785.66	168,068,269.21	24,981,483.55	115,539,361.42	27,547,424.24
75	FEDERAL COOPERATIVE COLLEGE- OJI RIVER	116,323,654.70	135,096,231.85	18,772,577.15	86,823,169.32	29,500,485.38
76	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	270,113,857.33	310,993,995.13	40,880,137.80	189,070,637.33	81,043,220.00
77	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - KURU JOS	170,665,532.09	196,890,704.64	26,225,172.55	121,291,423.04	49,374,109.05
78	LAKE CHAD RESEARCH INSTITUTE - MAIDUGURI	390,330,407.41	457,891,966.41	67,561,559.00	312,472,210.36	77,858,197.06
79	NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH (NIOMR) - LAGOS	717,299,956.66	838,763,090.28	121,463,133.62	563,363,473.00	153,936,483.67
80	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	597,868,286.17	679,824,777.43	81,956,491.26	394,679,072.05	203,189,214.12
81	OFFICE OF THE PERMANENT REPRESENTATIVE TO F.A.O	119,302,313.84	119,302,312.77	(1.07)	44,667,819.84	74,634,494.00
82	FEDERAL COLLEGE OF HORTICULTURE. - DADIN -KOWA. GOMBE	318,353,322.54	371,609,380.89	53,256,058.35	246,309,269.87	72,044,052.68
83	NATIONAL AGRICULTURAL INSURANCE CORPORATION (NAIC)	21,316,680.00	21,316,680.00	-	-	21,316,680.00
84	NIGERIA ANIMAL INSTITUTE	176,380,128.27	194,961,561.41	18,581,433.14	85,939,128.27	90,441,000.00
85	NIGERIA STORED PRODUCTS RESEARCH, ILORIN.	910,259,114.01	1,004,666,533.99	94,407,419.98	436,634,317.40	473,624,796.61
	<b>TOTAL FEDERAL MINISTRY OF AGRICULTURE</b>	<b>22,241,963,235.05</b>	<b>25,867,881,915.38</b>	<b>3,625,918,680.34</b>	<b>17,780,340,695.19</b>	<b>4,461,622,539.85</b>
	<b>FEDERAL MINISTRY OF FINANCE</b>					
86	NATIONAL INSURANCE COMMISSION	608,953,789.34	648,016,679.93	39,062,890.59	235,836,190.14	373,117,599.21
87	NATIONAL BOARD FOR COMMUNITY BANKS	77,999,945.71		(77,999,945.71)		77,999,945.71
	<b>TOTAL FEDERAL MINISTRY OF FINANCE</b>		<b>648,016,679.93</b>	<b>(38,937,055.12)</b>	<b>235,836,190.14</b>	<b>451,117,544.91</b>
	<b>FEDERAL MINISTRY OF TRADE AND INVESTMENTS</b>					
88	STANDARD ORGANISATION OF NIGERIA	1,550,107,395.65	1,816,135,475.88	266,028,080.23	1,230,379,871.06	319,727,524.59
89	CENTRE FOR AUTOMATIVE DESIGN AND DEVELOPMENT	95,345,584.03	114,242,836.26	18,897,252.23	87,399,791.56	7,945,792.47
90	NATIONAL AUTOMATIVE COUNCIL	115,543,040.95	139,230,638.03	23,687,597.08	109,555,136.51	5,987,904.44
91	INDUSTRIAL TRAINING FUND	1,170,248,980.83	1,170,248,980.83	-	1,072,500,000.00	97,748,980.83
92	NIGERIAN EXPORT PROMOTION COUNCIL	399,228,691.36	538,817,293.75	139,588,602.40	399,228,691.36	
93	NIGERIA ACCOUNTING STANDARDS BOARD	80,989,236.12	94,175,464.86	13,186,228.74	60,986,307.91	20,002,928.22
94	NIGERIAN EXPORT PROCESING ZONES AUTHORITY	893,879,838.96	977,012,687.65	83,132,848.70	384,489,422.91	509,390,416.05
95	CONSUMER PROTECTION COUNCIL	364,839,738.68	401,266,526.04	36,426,787.36	238,611,883.07	126,227,855.61
96	TRADE FAIR COMPLEX, LAGOS	130,016,332.78	139,907,654.86	9,891,322.08	45,747,364.64	84,268,968.14
97	FEDERAL PRODUCE INSPECTION	78,370,180.83	78,370,180.83	-	-	78,370,180.83
98	ONNE OIL AND GAS FREE ZONE AUTHORITY	222,011,594.29	244,010,323.97	21,998,729.68	101,744,124.76	120,267,469.53
99	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	90,464,735.79	100,453,762.58	9,989,026.80	46,199,248.94	44,265,486.85
100	ABUJA SECURITIES AND COMMODITY EXCHANGE COMMISSION	240,636,325.16	265,212,343.16	24,576,018.00	113,664,083.25	126,972,241.91
101	EXTERNAL TRADE SECTOR, GENEVA	272,365,758.90	237,983,343.54	(34,382,415.37)	118,575,000.00	153,790,758.90
102	EXTERNAL TRADE SECTOR, SHANGHAI	39,751,750.00	53,909,216.04	14,157,466.04	39,751,750.00	
103	EXTERNAL TRADE SECTOR, TAIWAN	42,515,590.00	62,740,539.32	20,224,949.32	42,515,590.00	
104	NIGERIAN INVESTMENT PROMOTION COUNCIL	331,736,006.60	538,817,293.75	207,081,287.15	53,268,885.35	278,467,121.25
105	MDA GRANTS FROM TRADE & INVESTMENTS	1,737,018,618.08	1,737,018,618.08	-	-	1,737,018,618.08
	<b>TOTAL FEDERAL MINISTRY OF TRADE &amp; INVESTMENTS</b>	<b>7,855,069,399.00</b>	<b>8,709,553,179.44</b>	<b>854,483,780.44</b>	<b>4,144,617,151.31</b>	<b>1,973,433,629.61</b>
	<b>FEDERAL MIN. OF LABOUR AND PRODUCTIVITY-HQTRS</b>					
106	MICHAEL IMOUDU INSTITUTE OF LABOUR STUDIES	433,043,847.78	480,542,930.98	47,499,083.20	219,683,259.78	213,360,588.00
107	NATIONAL PRODUCTIVITY CENTRE	642,223,632.64	747,899,268.41	105,675,635.78	488,749,815.47	153,473,817.17
108	NATIONAL DIRECTORATE OF EMPLOYMENT INCL. SKILL ACQUISITION	3,723,672,700.14	3,905,687,301.62	182,014,601.48	1,824,630,022.59	1,899,042,677.55
	<b>TOTAL FEDERAL MIN. OF LABOUR AND PRODUCTIVITY</b>	<b>4,798,940,180.56</b>	<b>5,134,129,501.01</b>	<b>335,189,320.45</b>	<b>2,533,063,097.84</b>	<b>2,265,877,082.72</b>
	<b>FED. MIN. OF SCIENCE AND TECHNOLOGY</b>					
109	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURE	578,582,960.12	665,866,211.59	87,283,251.47	403,685,038.06	174,897,922.06



**NOTE 7**

**STATEMENTS OF SUBVENTIONS TO PARASTATALS (PERSONNEL COST AND OVERHEAD COST) FOR 2011 CONT'D**

110	SHEDA SCIENCE AND TECHNOLOGY COMPLEX ABUJA	369,750,094.45	426,580,550.09	56,830,455.64	262,840,857.35	106,909,237.10
111	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY- ABUJA	1,094,372,465.46	1,248,625,766.84	154,253,301.38	726,979,926.58	367,392,538.88
112	COOPERATIVE INFORMATION NETWORK	177,849,935.76	191,859,872.14	14,009,936.38	137,404,749.93	40,445,185.83
113	NATIONAL INFORMATION TECHNOLOGY DEVELOPMENT AGENCY	288,594,559.37	327,188,209.48	38,593,650.11	178,495,631.77	110,098,927.60
114	BOARD FOR TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABUJA	264,307,965.41	364,150,586.89	99,842,621.48	88,799,826.46	175,508,138.94
115	TECHNOLOGY BUSINESS INCUBATOR CENTRE - AGEGE	48,028,070.78	51,147,126.42	3,119,055.64	27,529,824.69	20,498,246.08
116	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABA	34,258,140.79	39,936,420.49	5,678,279.70	26,262,043.62	7,996,097.17
117	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	45,422,250.49	53,017,053.92	7,594,803.43	35,125,965.86	10,296,284.62
118	TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	49,174,088.12	57,372,328.41	8,198,240.29	37,916,861.33	11,257,226.80
119	TECHNOLOGY BUSINESS INCUBATOR CENTRE - CALABAR	28,368,503.48	32,854,240.91	4,485,737.43	20,746,535.63	7,621,967.85
120	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MINNA	31,477,610.58	36,936,869.33	5,459,258.75	25,249,071.73	6,228,538.85
121	TECHNOLOGY BUSINESS INCUBATOR CENTRE - WARRI	17,724,739.83	19,994,384.61	2,269,644.78	10,497,107.10	7,227,632.72
122	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MAIDUGURI	23,590,933.69	27,155,783.76	3,564,850.07	16,487,431.59	7,103,502.10
123	TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU	23,705,343.39	28,093,638.41	4,388,295.01	20,295,864.44	3,409,478.95
124	TECHNOLOGY BUSINESS INCUBATOR CENTRE - SOKOTO	25,376,997.76	29,268,762.29	3,891,764.52	17,999,408.76	7,377,589.00
125	TECHNOLOGY BUSINESS INCUBATOR CENTRE - UYO	17,991,855.24	20,733,427.63	2,741,572.40	12,679,772.34	5,312,082.90
126	TECHNOLOGY BUSINESS INCUBATOR CENTRE - B/KEBBI	23,846,525.71	27,582,871.93	3,736,346.21	17,280,601.24	6,565,924.47
127	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IGBOTAKO	25,598,157.11	29,033,857.15	3,435,700.03	15,890,112.66	9,708,044.46
128	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BAUCHI	26,907,955.90	30,548,381.00	3,640,425.10	16,836,966.11	10,070,989.79
129	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IBADAN	20,113,278.52	19,996,075.18	(117,203.34)	12,875,310.10	7,237,968.43
130	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BENIN	24,639,426.32	28,479,697.14	3,840,270.82	17,761,252.52	6,878,173.80
131	TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE-ONUIMO	21,580,872.70	25,309,841.56	3,728,968.86	17,246,480.96	4,334,391.74
132	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABEOKUTA	20,171,895.70	21,386,629.68	1,214,733.98	14,020,728.97	6,151,166.73
133	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YOLA	29,557,994.93	33,502,215.20	3,944,220.28	18,242,018.78	11,315,976.14
134	TECHNOLOGY BUSINESS INCUBATOR CENTRE - JOS	24,630,256.19	29,018,551.20	4,388,295.01	20,295,864.44	4,334,391.74
135	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YENEGOA	17,142,779.51	19,912,160.65	2,769,381.14	12,808,387.77	4,334,391.74
136	NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY- IBADAN	213,867,408.30	249,941,181.74	36,073,773.44	166,841,202.14	47,026,206.16
137	CENTRE FOR ADAPTATION OF TECHNOLOGY - AWKA (ELDI AWKA)	213,358,740.31	250,148,249.36	36,789,509.04	170,151,479.33	43,207,260.98
138	NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT ILE IFE	407,826,544.11	458,502,759.40	50,676,215.29	234,377,495.72	173,449,048.39
139	REGIONAL CENTRE FOR TECHNOLOGY MANAGEMENT (NACETEM)-LAGOS	201,899,515.70	222,948,027.90	21,048,512.20	132,538,397.38	69,361,118.32
140	NATIONAL ENGINEERING DESIGN AND DEVELOPMENT CENTRE-NNEWI	223,454,498.12	254,837,266.29	31,382,768.17	145,145,302.77	78,309,195.35
141	AFRICA REGIONAL CENTRE FOR SPACE SCIENCE AND TECHNOLOGY-ILE-IFE	210,467,092.65	225,817,589.28	15,350,496.63	153,149,019.09	57,318,073.56
142	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	495,923,448.93	535,726,464.31	39,803,015.38	386,949,696.91	108,973,752.03
143	CENTRE FOR SPACE TRANSPORT AND PROPLULSION, EPE-LAGOS	426,703,280.26	462,572,185.26	35,868,905.00	357,188,259.70	69,515,020.56
144	CENTRE FOR BASIC SPACE SCIENCE NSUKKA ENUGU STATE	282,848,421.89	255,104,091.71	(27,744,330.18)	167,848,421.89	115,000,000.00
145	CENTRE FOR GEODESY AND GEODYNAMICS TORO BAUCHI	288,540,290.50	310,198,631.88	21,658,341.37	214,121,398.31	74,418,892.19
146	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	479,442,219.72	555,707,876.20	76,265,656.49	352,728,661.25	126,713,558.47
147	PROJECT DEVELOPMENT INSTITUTE - ENUGU	644,880,608.01	767,140,464.01	122,259,856.00	565,451,834.00	79,428,774.02
148	NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION- ABUJA	334,331,689.03	389,212,814.87	54,881,125.84	253,825,207.02	80,506,482.02
149	NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY- ZARIA	510,617,467.44	589,756,971.97	79,139,504.53	366,020,208.44	144,597,259.00
150	NATIONAL INSTITUTE FOR TRYPASOMIASIS RESEARCH - KADUNA	854,178,247.48	1,022,994,194.92	168,815,947.44	780,773,756.92	73,404,490.56
151	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - OSHODI	913,522,288.00	1,069,792,781.36	156,270,493.35	728,845,027.76	184,677,260.24
152	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE - ENUGU	529,624,420.57	608,578,984.65	78,954,564.08	365,164,858.85	164,459,561.72
153	HYDRAULIC EQUIPMENT RESEARCH INSTITUTE - KANO	158,957,485.14	182,148,908.49	23,191,423.35	107,260,332.99	51,697,152.15
154	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE, - AKURE	246,247,768.87	286,639,207.05	40,391,438.19	186,810,401.61	59,437,367.25
155	COLLEGE OF CHEMICAL AND LEATHER TECHNOLOGY - ZARIA	446,887,898.20	520,143,955.33	73,256,057.13	338,809,264.23	108,078,633.97
156	NIGERIA INSTITUTE FOR SCIENCE LABORATORY TECHNOLOGY -IBADAN	204,627,967.94	233,272,625.74	28,644,657.79	132,481,542.30	72,146,425.64
157	POWER EQUIPMENT AND ELECTRICAL MACHINERY DEV. CENTRE - OKENE	173,135,630.84	207,021,422.81	33,885,791.97	156,721,787.84	16,413,843.00
158	NATIONAL CENTRE FOR REMOTE SENSING - JOS	616,602,137.01	668,149,487.89	51,547,350.87	512,329,337.01	104,272,800.00
159	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE - MINNA	229,668,016.73	262,884,753.50	33,216,736.77	153,627,407.54	76,040,609.19
160	NATIONAL ATOMIC ENERGY COMMISSION AND CENTRES	1,163,776,566.90	1,350,479,590.17	186,703,023.27	863,501,482.62	300,275,084.27
161	NATIONAL COMMUNICATION SATELLITE LIMITED	1,603,730,621.26	1,680,649,628.86	76,919,007.60	1,320,093,121.26	283,637,500.00
162	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ILORIN	13,265,035.73	15,395,967.90	2,130,932.17	9,855,557.73	3,409,478.00
163	TECHNOLOGY BUSINESS INCUBATOR CENTRE - TARABA	65,641,754.30	77,499,434.67	11,857,680.37	54,841,754.30	10,800,000.00



**NOTE 7**

**STATEMENTS OF SUBVENTIONS TO PARASTATALS (PERSONNEL COST AND OVERHEAD COST) FOR 2011 CONT'D**

164	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KADUNA	51,526,711.25	60,332,486.65	8,805,775.40	40,726,711.25	10,800,000.00
165	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE (PEDI), ILESHA	195,598,619.14	231,605,196.25	36,006,577.11	166,530,419.14	29,068,200.00
166	ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME (AMTP) TARABA	116,729,388.33	135,683,158.78	18,953,770.45	87,661,188.33	29,068,200.00
167	ENERGY COMMISSION OF NIGERIA	2,120,911,811.71	2,234,391,277.80	113,479,466.09	1,376,298,555.65	744,613,256.06
168	SOKOTO ENERGY RESEARCH CENTRE	51,184,739.97	51,184,739.97	-	-	51,184,739.97
169	CENTRE FOR ENERGY RESEARCH & DEVELOPMENT - NSUKKA	65,004,685.69	53,718,033.60	(11,286,652.09)	11,286,652.09	53,718,033.60
170	NAT. CENTRE FOR ENERGY EFFICIENCY & CONSERVATION, UNIVERSITY OF LAGOS	-	48,447,000.00	48,447,000.00	-	-
171	NAT. CENTRE FOR HYDROPOWER RESEARCH AND DEV., UNIV. OF ILORIN	-	48,447,000.00	48,447,000.00	-	-
172	NAT. CENTRE FOR ENERGY RES. & DEV., ABUBAKAR TAFAWA BALEWA UNIV., BAUCHI	-	43,602,300.00	43,602,300.00	-	-
173	NATIONAL CENTRE FOR ENERGY AND ENVIRONMENT, UNIVERSITY OF BENIN	-	43,602,300.00	43,602,300.00	-	-
	<b>TOTAL FED. MIN. OF SCIENCE AND TECHNOLOGY</b>	<b>65,004,685.69</b>	<b>20,549,830,524.44</b>	<b>2,442,081,847.09</b>	<b>13,272,209,384.19</b>	<b>4,835,539,293.16</b>
	<b>FEDERAL MINISTRY OF TRANSPORT</b>					
174	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	757,682,699.03	687,215,652.84	(70,467,046.19)	383,148,540.35	374,534,158.68
175	NIGERIAN RAILWAY CORPORATION	3,612,325,293.30	4,002,983,220.09	390,657,926.79	3,050,520,523.21	561,804,770.09
176	NATIONAL INLAND WATERWAYS AUTHORITY	610,491,686.02	730,377,328.87	119,885,642.85	554,471,102.79	56,020,583.23
177	MARITIME ACADEMY- ORON	443,497,667.90	517,838,399.32	74,340,731.41	343,825,878.16	99,671,789.74
178	COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA	216,618,389.12	123,346,689.47	(93,271,699.65)	101,418,389.12	115,200,000.00
	<b>TOTAL FEDERAL MINISTRY OF TRANSPORT</b>	<b>5,640,615,735.37</b>	<b>6,061,761,290.58</b>	<b>421,145,555.21</b>	<b>4,433,384,433.63</b>	<b>1,207,231,301.74</b>
	<b>FEDERAL MINISTRY OF AVIATION</b>					
179	NIGERIA METROLOGICAL SERVICES (NIMET)	2,031,546,560.31	2,389,935,339.91	358,388,779.60	1,668,621,820.15	362,924,740.16
180	NIGERIA COLLEGE OF AVIATION TECHNOLOGY - ZARIA	2,210,638,037.03	2,014,167,636.62	(196,470,400.41)	1,090,340,157.83	1,120,297,879.20
181	ACCIDENT INVESTIGATION BUREAU	472,937,800.65	488,641,925.03	15,704,124.38	83,887,660.25	389,050,140.40
	<b>TOTAL FEDERAL MINISTRY OF AVIATION</b>	<b>4,715,122,397.99</b>	<b>4,892,744,901.56</b>	<b>177,622,503.56</b>	<b>2,842,849,638.23</b>	<b>1,872,272,759.76</b>
	<b>FEDERAL MINISTRY OF POWER</b>					
182	NATIONAL RURAL ELECTRIFICATION AGENCY	526,458,331.73	686,706,769.32	160,248,437.58	526,458,331.73	-
183	NIGERIAN ELECTRICITY REGULATION COMMISSION	1,484,918,708.46	1,462,939,530.02	(21,979,178.43)	790,950,724.26	693,967,984.20
184	NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED/GTE (NELMCO)	93,653,958.39	117,645,219.20	23,991,260.81	93,653,958.39	-
	<b>TOTAL FEDERAL MINISTRY OF POWER</b>	<b>2,105,030,998.57</b>	<b>2,267,291,518.53</b>	<b>162,260,519.96</b>	<b>1,411,063,014.37</b>	<b>693,967,984.20</b>
	<b>FEDERAL MIN OF PETROLEUM RESOURCES</b>					
185	PETROLEUM TRAINING INSTITUTE	8,880,660,024.75	9,261,111,581.93	380,451,557.18	8,577,308,171.02	303,351,853.74
186	NIGERIA NUCLEAR REGULATORY AGENCY	570,192,077.39	642,472,977.52	72,280,900.13	399,056,942.12	171,135,135.27
187	NIGERIA CONTENT DEVELOPMENT AND MONITORING BOARD	1,710,554,548.42	1,801,143,465.28	90,588,916.86	1,260,554,548.42	450,000,000.00
	<b>TOTAL FEDERAL MIN OF PETROLEUM RESOURCES</b>	<b>11,161,406,650.56</b>	<b>11,704,728,024.74</b>	<b>543,321,374.18</b>	<b>10,236,919,661.56</b>	<b>924,486,989.00</b>
	<b>FEDERAL MINISTRY OF MINES AND STEEL DEVELOPMENT-</b>					
188	COUNCIL OF NIGERIAN MINING ENGINEERS AND GEOSCIENCES	111,001,343.25	121,919,923.18	10,918,579.92	50,498,432.15	60,502,911.10
189	NATIONAL STEEL RAW MATERIAL EXPLORATION AGENCY, KADUNA	429,797,954.62	505,025,292.65	75,227,338.03	347,926,438.38	81,871,516.24
190	NATIONAL METALLURGICAL DEVELOPMENT CENTRE JOS.	508,812,718.30	593,586,102.67	84,773,384.37	392,076,902.69	116,735,815.61
191	METALLURGICAL TRAINING INSTITUTE, ONITSHA	530,797,600.73	596,903,644.92	66,106,044.18	305,740,454.33	225,057,146.40
192	NATIONAL IRON ORE MINING PROJECT - ITAKPE	1,565,890,056.35	1,904,460,879.34	338,570,822.99	1,565,890,056.35	-
193	AJAOKUTA STEEL COMPANY LIMITED	3,749,694,935.09	4,560,439,785.92	810,744,850.83	3,749,694,935.09	-
	<b>TOTAL FEDERAL MINISTRY OF MINES AND STEEL DEVELOPMENT</b>	<b>6,895,994,608.34</b>	<b>8,282,335,628.67</b>	<b>1,386,341,020.32</b>	<b>6,411,827,219.00</b>	<b>484,167,389.34</b>



**NOTE 7**

**STATEMENTS OF SUBVENTIONS TO PARASTATALS (PERSONNEL COST AND OVERHEAD COST) FOR 2011 CONT'D**

<b>FEDERAL MINISTRY OF WORKS</b>						
194	FEDERAL SCHOOL OF SURVEY , OYO	389,343,972.11	456,700,911.86	67,356,939.75	311,525,846.34	77,818,125.77
195	COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	155,664,725.82	183,233,430.54	27,568,704.73	127,505,259.37	28,159,466.44
196	SURVEY COUNCIL OF NIGERIA	59,201,489.60	62,685,846.99	3,484,357.39	16,115,150.15	43,086,339.45
	<b>TOTAL FEDERAL MINISTRY OF WORKS</b>	<b>604,210,187.53</b>	<b>702,620,189.40</b>	<b>98,410,001.87</b>	<b>455,146,255.87</b>	<b>149,063,931.66</b>
<b>FED. MIN. OF TOURISM CULTURE AND NATIONAL ORIENTATION-</b>						
197	NIGERIAN TOURISM DEVELOPMENT CORPORATION	1,208,647,078.12	1,304,721,826.06	96,074,747.95	444,345,709.25	764,301,368.87
198	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	2,634,626,997.35	3,071,658,603.20	437,031,605.85	2,021,271,177.05	613,355,820.30
199	NATIONAL COUNCIL FOR ARTS AND CULTURE	888,415,874.68	1,001,509,614.50	113,093,739.82	543,324,014.68	345,091,860.00
200	CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	836,399,488.93	869,425,841.17	33,026,352.24	152,746,881.43	683,652,607.50
201	NATIONAL TROUPE OF NIGERIA	310,312,045.47	332,681,471.28	22,369,425.81	103,458,594.36	206,853,451.11
202	NATIONAL THEATRE	416,867,126.48	467,635,837.38	50,768,710.90	234,805,287.90	182,061,838.58
203	NATIONAL GALLERY OF ART	923,720,547.71	1,057,977,296.82	134,256,749.12	635,232,950.66	288,487,597.05
204	NATIONAL WAR MUSEUM -P UMUAHIA	68,938,123.68	81,075,309.54	12,137,185.86	56,134,484.62	12,803,639.06
205	NATIONAL INSTITUTE OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	992,392,547.30	1,140,759,875.29	148,367,327.99	686,198,891.95	306,193,655.35
206	NATIONAL INSTITUTE FOR CULTURE ORIENTATION	1,247,582,799.48	1,402,700,588.13	155,117,788.65	717,419,772.51	530,163,026.97
207	INSTITUTE OF ARCHEOLOGY AND MUSEUM STUDIES - JOS	99,644,823.83	116,490,643.38	16,845,819.55	77,911,915.43	21,732,908.40
208	HOTEL AND CATERING SCHOOL - BENIN	60,401,047.17	72,169,688.62	11,768,641.45	54,429,966.70	5,971,080.46
209	HOTEL AND CATERING SCHOOL - ENUGU	69,352,116.24	82,596,558.51	13,244,442.27	61,255,545.48	8,096,570.76
210	HOTEL AND CATERING SCHOOL - LAGOS	64,460,419.05	76,206,119.05	11,745,700.00	54,323,862.49	10,136,556.57
211	HOTEL AND CATERING SCHOOL - KADUNA	86,761,064.66	103,650,742.49	16,889,677.84	78,114,759.99	8,646,304.67
212	NATIONAL ORIENTATION AGENCY	4,407,504,294.97	5,187,294,148.80	779,789,853.83	3,606,528,073.96	800,976,221.01
	<b>TOTAL FED. MIN. OF TOURISM CULTURE AND NATIONAL ORIENTATION</b>	<b>14,316,026,395.10</b>	<b>16,368,554,164.21</b>	<b>2,052,527,769.11</b>	<b>9,527,501,888.45</b>	<b>4,788,524,506.65</b>
<b>NATIONAL PLANNING COMMISSION</b>						
213	NIGERIA INSTITUTE FOR SOCIAL AND ECONOMIC RESEARCH	750,791,082.18	872,282,081.12	121,490,998.94	561,895,870.09	188,895,212.09
214	CENTRE FOR MANAGEMENT DEVELOPMENT	611,205,006.62	725,835,569.54	114,630,562.92	530,166,353.52	81,038,653.10
	<b>TOTAL NATIONAL PLANNING COMMISSION</b>	<b>1,361,996,088.80</b>	<b>1,598,117,650.66</b>	<b>236,121,561.86</b>	<b>1,092,062,223.61</b>	<b>269,933,865.19</b>
215	FISCAL RESPONSIBILITY COMMISSION	542,910,297.51	712,851,816.48	169,941,518.97	125,050,077.81	417,860,219.70
	<b>FISCAL RESPONSIBILITY COMMISSION</b>	<b>542,910,297.51</b>	<b>712,851,816.48</b>	<b>169,941,518.97</b>	<b>125,050,077.81</b>	<b>417,860,219.70</b>
<b>FEDERAL MINISTRY OF WATER RESOURCES</b>						
216	ANAMBRA/IMO RBDA	505,653,420.28	592,166,281.90	86,512,861.62	400,121,984.97	105,531,435.31
218	BENIN/OWENA RBDA	299,820,403.56	348,752,658.83	48,932,255.26	226,311,680.58	73,508,722.98
219	CHAD BASIN RBDA	467,190,648.67	485,479,841.89	18,289,193.22	365,783,864.46	101,406,784.21
220	CROSS RIVER RBDA	366,726,235.74	423,325,506.73	56,599,270.99	261,771,628.34	104,954,607.40
221	HADEJIA-JAMA'ARE RBDA	450,815,177.03	507,414,448.03	56,599,270.99	370,457,777.30	80,357,399.73
222	LOWER BENUE RBDA	333,097,895.80	389,006,806.44	55,908,910.64	258,578,711.73	74,519,184.07
223	LOWER NIGER RBDA	499,067,063.32	673,857,693.04	174,790,629.73	398,434,363.32	100,632,700.00
224	NIGER DELTA RBDA	509,315,619.15	593,979,273.14	84,663,653.99	391,569,399.70	117,746,219.45
225	OGUN/OSUN RBDA	421,293,680.40	486,321,983.77	65,028,303.37	300,755,903.11	120,537,777.29
226	SOKOTO RIMA RBDA	466,783,883.64	540,320,401.52	73,536,517.88	340,106,395.19	126,677,488.45
227	UPPER BENUE RBDA	350,575,315.05	411,370,873.59	60,795,558.54	281,179,458.23	69,395,856.82
228	UPPER NIGER RBDA	250,436,218.65	289,404,726.83	38,968,508.18	180,229,350.34	70,206,868.31
229	NATIONAL WATER RESOURCES INSTITUTE-KADUNA	313,315,055.78	367,780,894.22	54,465,838.44	251,904,502.78	61,410,553.00
	<b>TOTAL FEDERAL MINISTRY OF WATER RESOURCES</b>	<b>5,234,090,617.07</b>	<b>6,109,181,389.93</b>	<b>875,090,772.85</b>	<b>4,027,205,020.05</b>	<b>1,206,885,597.03</b>



**NOTE 7**

**STATEMENTS OF SUBVENTIONS TO PARASTATALS (PERSONNEL COST AND OVERHEAD COST) FOR 2011 CONT'D**

<b>LAW &amp; JUSTICE</b>						
<b>FEDERAL MIN. OF JUSTICE</b>						
230	NIGERIA LAW REFORM COMMISSION	357,350,015.10	390,538,164.16	33,188,149.06	210,088,981.13	147,261,033.97
231	LEGAL AID COUNCIL	687,139,072.09	768,669,509.29	81,530,437.21	377,078,272.09	310,060,800.00
232	COUNCIL OF LEGAL EDUCATION	983,330,019.46	1,156,543,409.68	173,213,390.22	801,111,929.78	182,218,089.68
233	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	447,662,701.09	517,701,417.43	70,038,716.34	323,929,063.09	123,733,638.00
234	REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	88,186,577.32	95,575,115.41	7,388,538.09	34,171,988.68	54,014,588.64
235	NATIONAL DRUG LAW ENFORCEMENT AGENCY	6,758,293,289.83	7,729,268,540.61	970,975,250.78	6,125,284,787.83	633,008,502.00
236	NIGERIA COPYRIGHT COMMISSION	728,580,083.69	787,659,308.02	59,079,224.32	309,261,078.31	419,319,005.38
237	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	1,599,706,196.43	1,772,595,305.62	172,889,109.19	1,049,490,977.41	550,215,219.01
	<b>TOTAL FEDERAL MIN. OF JUSTICE</b>	<b>11,650,247,955.01</b>	<b>13,218,550,770.22</b>	<b>1,568,302,815.22</b>	<b>9,230,417,078.33</b>	<b>2,419,830,876.68</b>
238	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	3,133,799,048.01	3,638,916,953.19	505,117,905.18	1,971,813,473.91	1,161,985,574.10
	<b>TOTAL:INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMM.</b>	<b>3,133,799,048.01</b>	<b>3,638,916,953.19</b>	<b>505,117,905.18</b>	<b>1,971,813,473.91</b>	<b>1,161,985,574.10</b>
<b>SOCIAL SECTOR</b>						
<b>FED MIN OF YOUTH DEVELOPMENT</b>						
239	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	741,632,185.91	920,816,500.24	179,184,314.33	628,521,740.00	113,110,445.91
240	NATIONAL YOUTH SERVICE CORPS (NYSC)	41,115,600,554.71	41,929,687,554.19	814,086,999.48	33,714,527,358.73	7,401,073,195.98
	<b>TOTAL FED MIN OF YOUTH DEVELOPMENT</b>	<b>41,857,232,740.62</b>	<b>42,850,504,054.44</b>	<b>993,271,313.81</b>	<b>34,343,049,098.73</b>	<b>7,514,183,641.89</b>
<b>FEDERAL MINISTRY OF EDUCATION</b>						
241	EDUCATION TAX FUND	277,040,160.96	324,335,088.78	47,294,927.82	218,739,041.16	58,301,119.80
242	WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)	922,570,408.48	1,017,223,726.66	94,653,318.18	99,985,899.71	822,584,508.78
243	JOINT ADMISSIONS MATRICULATION BOARD	1,841,579,591.15	2,175,636,046.89	334,056,455.74	1,661,904,391.15	179,675,200.00
244	WEST AFRICAN EXAMINATION COUNCIL (LOCAL)	2,952,533,938.16	3,576,423,159.86	623,889,221.71	2,885,487,650.39	67,046,287.77
245	NIGERIA INSTITUTE FOR EDUCATION PLANNERS AND ADMINISTRATION	389,354,777.17	439,446,347.57	50,091,570.40	231,673,508.48	157,681,268.69
246	NATIONAL LIBRARY NIGERIA	1,239,794,717.71	1,456,736,351.73	216,941,634.01	1,003,355,057.31	236,439,660.40
247	NATIONAL EXAMINATION COUNCIL	4,162,346,972.48	4,995,645,450.24	833,298,477.75	3,854,005,459.62	308,341,512.86
248	MASS LITERACY COUNCIL	326,773,445.53	366,170,776.95	39,397,331.43	182,212,653.23	144,560,792.30
249	NOMADIC EDUCATION COMMISSION	260,662,657.55	297,741,623.96	37,078,966.41	171,490,215.02	89,172,442.53
250	NATIONAL EDUCATION RESEARCH AND DEVELOPMENT COUNCIL	1,429,920,176.46	1,598,803,004.10	168,882,827.64	781,083,071.08	648,837,105.38
251	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	1,010,609,679.73	1,222,207,963.26	211,598,283.54	944,847,721.93	65,761,957.80
252	TEACHERS REGISTRATION COUNCIL OF NIGERIA	579,905,024.32	679,156,797.02	99,251,772.70	459,039,448.72	120,865,575.60
253	COMPUTER REGISTRATION COUNCIL OF NIGERIA	230,688,032.43	266,330,964.20	35,642,931.77	164,848,559.43	65,839,473.00
254	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	529,634,935.02	611,886,255.77	82,251,320.75	380,412,358.47	149,222,576.55
255	NATIONAL TEACHERS INSTITUTE	1,113,094,259.20	1,296,413,354.25	183,319,095.05	847,850,809.96	265,243,449.24
256	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	275,599,813.25	293,108,513.41	17,508,700.16	217,099,813.25	58,500,000.00
257	NATIONAL BOARD FOR TECHNICAL EDUCATION SECRETARIAT	1,082,033,487.02	1,231,522,670.72	149,489,183.70	696,028,031.77	386,005,455.25
<b>FEDERAL POLYTECHNICS</b>						
258	FEDERAL POLYTECHNIC ADO-EKITI	1,739,139,438.39	2,018,469,705.74	279,330,267.35	1,576,821,331.59	162,318,106.80
259	FEDERAL POLYTECHNIC BALI	624,704,730.34	622,025,604.88	(2,679,125.46)	365,020,787.52	259,683,942.82
260	FEDERAL POLYTECHNIC BAUCHI	1,646,374,090.88	1,920,159,628.13	273,785,537.25	1,506,268,698.09	140,105,392.78
261	FEDERAL POLYTECHNIC BIDA	1,998,719,579.83	2,306,813,566.24	308,093,986.40	1,798,989,965.14	199,729,614.69
262	FEDERAL POLYTECHNIC Ekwueme	897,189,801.03	954,361,930.17	57,172,129.14	637,757,093.42	259,432,707.61
263	FEDERAL POLYTECHNIC IDAH	1,816,787,760.77	2,117,927,129.32	301,139,368.55	1,649,437,402.69	167,350,358.08
264	FEDERAL POLYTECHNIC KAURA-NAMODA	1,864,926,812.91	2,190,795,890.62	325,869,077.72	1,711,840,094.92	153,086,717.99



**NOTE 7**

**STATEMENTS OF SUBVENTIONS TO PARASTATALS (PERSONNEL COST AND OVERHEAD COST) FOR 2011 CONT'D**

265	FEDERAL POLYTECHNIC MUBI	2,298,930,371.28	2,726,752,040.84	427,821,669.57	2,147,782,132.09	151,148,239.18
266	FEDERAL POLYTECHNIC NASARAWA	1,694,216,331.02	1,985,699,009.82	291,482,678.80	1,567,390,619.44	126,825,711.58
267	FEDERAL POLYTECHNIC UWANA-AFIKPO	2,576,546,386.19	2,999,463,319.64	422,916,933.45	2,428,400,692.47	148,145,693.72
268	FEDERAL POLYTECHNIC KADUNA	5,646,078,147.19	6,639,397,274.04	993,319,126.85	5,250,461,249.07	395,616,898.12
269	FEDERAL POLYTECHNIC OFFA	1,620,984,698.90	2,140,378,585.40	519,393,886.49	1,487,445,757.27	133,538,941.63
270	FEDERAL POLYTECHNIC EDE	1,260,082,895.26	1,471,906,392.83	211,823,497.57	1,158,057,457.82	102,025,437.45
271	FEDERAL POLYTECHNIC AUCHI	3,424,545,128.12	4,049,103,459.47	624,558,331.35	3,226,429,622.12	198,115,506.00
272	FEDERAL POLYTECHNIC NEKEDE	1,963,085,048.52	2,361,452,464.87	398,367,416.35	1,848,149,620.62	114,935,427.90
273	FEDERAL POLYTECHNIC OKO	3,131,137,442.74	3,695,835,427.09	564,697,984.35	2,946,746,593.97	184,390,848.78
274	FEDERAL POLYTECHNIC DAMATURU	889,967,442.51	1,034,950,076.66	144,982,634.15	811,053,472.32	78,913,970.19
275	FEDERAL POLYTECHNIC HUSSAINI ADAMU	766,241,621.12	842,147,776.97	75,906,155.85	609,617,314.82	156,624,306.30
276	FEDERAL POLYTECHNIC GWANDU	1,851,122,444.93	2,175,040,585.78	323,918,140.85	1,705,636,103.93	145,486,341.00
277	FEDERAL POLYTECHNIC ILARO	1,897,555,568.99	2,227,701,692.34	330,146,123.35	1,817,251,912.49	80,303,656.50
278	YABA COLLEGE OF TECHNOLOGY	3,753,053,830.48	4,393,771,552.50	640,717,722.02	3,479,240,334.64	273,813,495.84
	<b>FEDERAL COLLEGE OF EDUCATION</b>					
279	FEDERAL COLLEGE OF EDUCATION, ABEOKUTA	1,292,505,665.89	1,523,976,827.92	231,471,162.03	1,204,958,519.34	87,547,146.54
280	FEDERAL COLLEGE OF EDUCATION, AKOKA	1,139,669,725.19	1,336,331,586.21	196,661,861.01	1,062,614,343.72	77,055,381.47
281	FEDERAL COLLEGE OF EDUCATION, ASABA	1,029,230,530.20	1,188,922,838.84	159,692,308.63	912,194,614.27	117,035,915.93
282	FEDERAL COLLEGE OF EDUCATION, BICHI	1,014,657,088.53	1,194,297,287.76	179,640,199.22	842,839,579.37	71,817,509.17
283	FEDERAL COLLEGE OF EDUCATION, GOMBE	1,207,642,028.57	1,425,571,529.22	217,929,500.65	1,121,892,314.97	85,749,713.60
284	FEDERAL COLLEGE OF EDUCATION, GAUSAU	701,409,610.26	828,910,060.88	127,500,450.62	656,386,094.09	45,023,516.17
285	FEDERAL COLLEGE OF EDUCATION, KANO	1,184,123,995.33	1,390,248,333.51	206,124,338.18	1,080,070,482.16	104,053,513.16
286	FEDERAL COLLEGE OF EDUCATION, KATSINA	1,004,218,430.79	1,192,006,161.75	187,787,730.96	914,333,201.67	89,885,229.11
287	FEDERAL COLLEGE OF EDUCATION, KOTANGORA	1,042,318,427.78	1,226,240,393.23	183,921,965.44	968,242,935.77	74,075,492.01
288	FEDERAL COLLEGE OF EDUCATION, OBUDU	1,445,802,932.11	1,670,531,714.76	224,728,782.66	1,294,381,905.52	151,421,026.59
289	FEDERAL COLLEGE OF EDUCATION, OKENE	1,547,096,826.95	1,798,112,226.77	251,015,399.82	1,402,523,885.89	144,572,941.06
290	FEDERAL COLLEGE OF EDUCATION, OMUKU	1,322,953,001.84	1,558,417,452.69	235,464,450.85	1,218,421,994.24	104,531,007.60
291	FEDERAL COLLEGE OF EDUCATION, ONDO	1,568,301,759.72	1,833,716,866.59	265,415,106.87	1,450,023,674.67	118,278,085.05
292	FEDERAL COLLEGE OF EDUCATION, OYO	1,620,552,256.44	1,903,166,575.62	282,614,319.18	1,497,497,452.39	123,054,804.05
293	FEDERAL COLLEGE OF EDUCATION, PANKSHIN	1,365,459,280.01	1,593,669,173.42	228,209,893.40	1,242,523,478.82	122,935,801.20
294	FEDERAL COLLEGE OF EDUCATION, POTISKUM	1,091,777,355.49	1,282,544,860.64	190,767,505.15	987,939,328.92	103,838,026.58
295	FEDERAL COLLEGE OF EDUCATION, UMUNZE	1,230,961,924.10	1,435,038,661.37	204,076,737.27	1,115,918,241.34	115,043,682.76
296	FEDERAL COLLEGE OF EDUCATION, YOLA	1,150,158,524.64	1,372,314,243.69	222,155,719.05	1,075,401,952.44	74,756,572.20
297	FEDERAL COLLEGE OF EDUCATION, ZARIA	2,269,330,194.59	2,689,559,054.04	420,228,859.45	2,147,965,159.49	121,365,035.10
298	FEDERAL COLLEGE OF EDUCATION, EHA-AMUFU	958,815,116.52	1,120,075,523.63	161,260,407.11	876,674,626.84	82,140,489.69
299	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	2,323,884,571.23	2,758,359,771.28	434,475,200.05	2,206,638,079.23	117,246,492.00
300	NATIONAL UNIVERSITY COMMISSION SECRETARIAT	2,042,076,457.02	2,293,731,022.69	251,654,565.67	1,168,087,929.99	873,988,527.03
	<b>FEDERAL UNIVERSITIES</b>					
301	UNIVERSITY OF IBADAN	9,262,599,906.02	11,146,143,402.30	1,883,543,496.28	9,024,856,408.50	237,743,497.52
302	UNIVERSITY OF LAGOS	7,677,926,657.81	9,235,453,868.50	1,557,527,210.69	7,463,813,007.62	214,113,650.19
303	UNIVERSITY OF NIGERIA NNSUKA	8,725,450,280.16	10,454,680,232.02	1,729,229,951.86	8,442,233,425.35	283,216,854.82
304	AHMADU BELLO UNIVERSITY, ZARIA	11,152,096,298.17	13,352,722,258.69	2,200,625,960.51	10,828,266,326.89	322,829,971.29
305	OBAFEMI AWOLowo UNIVERSITY	8,042,656,576.32	9,673,690,360.08	1,631,033,783.75	7,820,219,468.07	222,437,108.26
306	UNIVERSITY OF BENIN	8,864,925,990.55	10,640,814,025.82	1,775,888,035.27	8,654,711,501.31	210,214,489.24
307	UNIVERSITY OF JOS	5,053,785,653.91	6,035,977,765.53	982,192,111.62	4,842,302,577.51	211,483,076.40
308	UNIVERSITY OF CALABAR	7,088,612,328.56	8,491,725,604.54	1,403,113,275.98	6,829,973,518.34	258,638,810.22
309	UNIVERSITY OF ILORIN	4,392,672,937.77	5,265,633,632.13	872,960,694.35	4,213,568,992.63	179,103,945.14
310	UNIVERSITY OF ABUJA	2,987,323,664.11	3,541,933,428.12	554,609,764.02	2,842,918,407.25	144,405,256.85
311	UNIVERSITY OF AGRICULTURE, ABEOKUTA	4,427,077,961.60	5,276,101,195.35	849,023,233.75	4,255,306,906.72	171,771,054.88
312	UNIVERSITY OF AGRICULTURE MAKURDI	3,357,610,582.53	4,019,944,139.40	662,333,556.87	3,257,679,493.61	99,931,088.92
313	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	2,705,737,349.74	3,237,170,461.29	531,433,111.54	2,611,653,148.99	94,084,200.75
314	UNIVERSITY OF PORT - HARCOURT	6,367,220,310.90	7,658,958,483.12	1,291,738,172.22	6,140,401,383.25	226,818,927.65
315	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	2,352,530,650.50	2,795,898,175.72	443,367,525.22	2,243,957,704.82	108,572,945.69



**NOTE 7**

**STATEMENTS OF SUBVENTIONS TO PARASTATALS (PERSONNEL COST AND OVERHEAD COST) FOR 2011 CONT'D**

316	UNIVERSITY OF TECHNOLOGY, OWERRI	4,796,241,192.50	5,630,212,050.87	833,970,858.37	4,507,587,379.81	288,653,812.70
317	UNIVERSITY OF TECHNOLOGY AKURE	3,432,348,886.76	4,044,752,602.47	612,403,715.71	3,233,041,551.62	199,307,335.13
318	UNIVERSITY OF TECHNOLOGY, MINNA	2,085,126,416.01	2,824,950,166.32	739,823,750.30	1,926,774,752.31	158,351,663.70
319	UNIVERSITY OF TECHNOLOGY, YOLA	2,646,062,095.25	3,034,393,132.27	388,331,037.02	2,451,704,095.59	194,357,999.66
320	UNIVERSITY OF UYO	6,625,898,237.89	8,005,013,005.32	1,379,114,767.43	6,505,612,116.51	120,286,121.38
321	UNIVERSITY OF MAIDUGURI	6,834,845,663.56	8,197,624,437.68	1,362,778,774.13	6,620,088,489.76	214,757,173.80
322	NNAMDI AZIKIWE UNIVERSITY, AWKA	5,367,395,410.81	6,445,481,010.28	1,078,085,599.47	5,244,758,625.09	122,636,785.72
323	BAYERO UNIVERSITY, KANO	4,922,013,102.69	5,649,187,616.06	727,174,513.36	4,601,285,447.79	320,727,654.90
324	USMAN DAN FODIO UNIVERSITY, SOKOTO	3,524,563,184.62	4,200,468,416.45	675,905,231.83	3,368,378,553.26	156,184,631.36
325	DIVISION OF AGRICULTURAL COLLEGE ,ABU ZARIA	655,868,562.61	868,572,153.15	212,703,590.55	655,868,562.61	
326	COLLEGE OF PETROLEUM AND GAS ENGINEERING, EFFURUN.	1,418,190,242.72	1,787,843,573.89	369,653,331.17	1,418,190,242.72	
327	NATIONAL OPEN UNIVERSITY	2,741,229,478.92	3,015,382,478.31	274,152,999.39	1,889,071,909.32	852,157,569.60
328	NATIONAL MATHEMATICAL CENTRE, SHEDA	469,690,004.19	476,818,204.05	7,128,199.86	317,645,524.29	152,044,479.90
329	FRENCH LANGUAGE VILLAGE, BADAGRY	459,083,619.13	505,512,496.88	46,428,877.75	357,655,643.46	101,427,975.68
330	ARABIC LANGUAGE VILLAGE, BORNO	302,985,833.33	331,116,632.03	28,130,798.70	225,608,197.43	77,377,635.90
331	DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA	114,747,781.07	868,572,153.15	753,824,372.09		114,747,781.07
332	COLLEGE OF PETROLEUM AND GAS ENGINEERING, EFFURUN	145,133,712.37	1,787,843,573.89	1,642,709,861.52		145,133,712.37
333	UNESCO - PARIS	727,636,117.00	727,636,116.80	(0.20)	274,896,445.00	452,739,672.00
	<b>TOTAL:FEDERAL MINISTRY OF EDUCATION</b>	<b>231,265,764,041.34</b>	<b>276,566,910,227.69</b>	<b>45,301,146,186.34</b>	<b>214,147,421,549.71</b>	<b>17,118,342,491.63</b>
	<b>FEDERAL MIN. OF HEALTH</b>					
334	NATIONAL HEALTH INSURANCE SCHEME	1,060,581,744.04	1,231,841,671.79	171,259,927.75	858,383,335.22	202,198,408.82
335	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	1,947,695,668.25	2,181,577,395.40	233,881,727.15	1,337,707,621.82	609,988,046.43
336	NATIONAL PROGRAMME ON IMMUNIZATION	599,381,502.89		(599,381,502.89)		599,381,502.89
337	NATIONAL BROVIRUS AND VECTOR RESEARCH.	75,136,649.98	82,039,390.19	6,902,740.21	69,939,149.98	5,197,500.00
338	RADIOGRAPHERS REGISTRATION BOARD	131,772,330.49	146,972,906.84	15,200,576.35	111,744,714.37	20,027,616.12
339	DENTAL TECHNOLOGY REGISTRATION BOARD	88,422,515.04	97,216,928.19	8,794,413.15	81,170,584.82	7,251,930.22
340	HEALTH RECORDS REGISTRATION BOARD	36,686,128.17	42,517,398.52	5,831,270.35	32,209,625.37	4,476,502.80
341	OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	219,904,624.29	246,327,511.04	26,422,886.75	211,998,001.22	7,906,623.07
342	COMMUNITY HEALTH PRACTITIONERS REGISTRATION BOARD	63,326,354.12	74,339,688.07	11,013,333.95	54,373,348.52	8,953,005.60
343	NURSING AND MIDWIFERY COUNCIL	317,567,080.72	370,742,473.07	53,175,392.35	310,083,931.62	7,483,149.10
344	PHARMACIST COUNCIL OF NIGERIA	472,721,739.47	542,109,809.82	69,388,070.35	458,217,871.37	14,503,868.10
345	MEDICAL AND DENTAL COUNCIL OF NIGERIA	165,342,479.83	187,385,546.58	22,043,066.75	147,447,569.72	17,894,910.11
346	NATIONAL AGENCY FOR FOOD AND DRUG ADM. & CONTROL (NAFDAC)	3,080,415,654.62	3,462,799,760.61	382,384,105.99	2,980,188,262.07	100,227,392.55
347	MEDICAL REHABILITATION THERAPY BOARD	179,926,977.59	191,434,719.14	11,507,741.55	97,179,917.67	82,747,059.92
348	FEDERAL SCHOOL OF DENTAL TECHNOLOGY AND THERAPY ENUGU	352,013,646.89	388,041,304.64	36,027,657.75	309,384,277.09	42,629,369.79
349	ENVIRONMENTAL HEALTH OFFICERS TUTORS-IBADAN	46,395,657.58	49,283,530.18	2,887,872.60	21,986,355.78	24,409,301.80
350	NURSE TUTOR TRAINING -ENUGU	27,235,686.35	30,696,761.75	3,461,075.40	24,672,681.73	2,563,004.62
351	NURSE TUTOR PRORAMME AKOKA LAGOS	81,999,019.69	95,040,979.89	13,041,960.20	79,533,691.93	2,465,327.76
352	NURSE TUTOR TRAINING -KADUNA	40,767,181.56	47,751,818.76	6,984,637.20	36,200,034.05	4,567,147.51
353	NURSE TUTOR TRAINING -IBADAN	27,235,686.35	30,696,761.75	3,461,075.40	24,672,681.73	2,563,004.62
354	NATIONAL POST GRADUATE MEDICAL COLLEGE OF NIGERIA- IJANIKIN LAGOS	210,519,433.19	241,499,933.34	30,980,500.15	166,448,264.19	44,071,169.00
355	NATIONAL HEALTH EQUIPMENT TRAINING CENTRES(NHETC)	2,540,055.26	2,465,327.76	(74,727.50)		2,540,055.26
356	NATIONAL HEALTH EQUIPMENT TRAINING CENTRE,MAIDUGURI	2,640,055.26	2,640,054.83	(0.43)		2,640,055.26
357	NATIONAL HEALTH EQUIPMENT TRAINING CENTRE,ZARIA	2,640,055.26	2,640,054.83	(0.43)		2,640,055.26
358	National Health Equipment Training Centres (NHETC) Lagos	2,640,055.26	2,465,328.00	(174,727.26)		2,640,055.26
359	NATIONAL HEALTH EQUIPMENT TRAINING CENTRE ENUGU	2,540,055.26	2,563,004.62	22,949.37		2,540,055.26
360	PHC TUTORS PROGRAMME UCH-IBADAN	21,050,901.36	23,709,167.96	2,658,266.60	18,812,651.03	2,238,250.33
361	PHC TUTORS PROGRAMME KADUNA	-	6,395,004.00	6,395,004.00		
362	COMMUNITY HEALTH TUTOR PROGRAMME UCH	22,034,850.90	24,520,397.83	2,485,546.93	19,796,599.50	2,238,251.40
363	UNIVERSITY COLLEGE HOSPITAL IBADAN	7,641,448,278.27	8,887,319,053.62	1,245,870,775.35	7,345,516,113.99	295,932,164.28
364	LAGOS UNIVERSITY TEACHING HOSPITAL	6,648,241,490.39	7,435,400,505.94	787,159,015.55	6,432,949,684.92	215,291,805.47
365	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	7,687,955,292.75	8,571,278,788.50	883,323,495.75	7,479,790,161.84	208,165,130.91





**NOTE 7**

**STATEMENTS OF SUBVENTIONS TO PARASTATALS (PERSONNEL COST AND OVERHEAD COST) FOR 2011 CONT'D**

366	UNIVERSITY OF NIGERIA TEACHING HOSPITAL ENUGU	7,049,123,944.87	8,003,044,850.42	953,920,905.55	6,836,925,651.17	212,198,293.70	
367	UNIVERSITY OF BENIN TEACHING HOSPITAL	7,431,167,208.02	8,213,260,746.97	782,093,538.95	7,254,471,505.92	176,695,702.09	
368	OBAFEMI AWOLowo UNIVERSITY TEACHING HOSPITAL IFE	5,874,910,404.29	6,624,319,802.84	749,409,398.55	5,658,715,902.29	216,194,502.00	
369	UNIVERSITY OF ILORIN TEACHING HOSPITAL	5,576,311,696.03	6,335,255,057.38	758,943,361.35	5,414,095,409.92	162,216,286.11	
370	JOS UNIVERSITY TEACHING HOSPITAL	5,201,963,872.70	5,826,506,683.65	624,542,810.95	5,041,606,787.64	160,357,085.06	
371	UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	5,684,422,026.41	6,365,844,894.01	681,422,867.60	5,491,798,640.65	192,623,385.76	
372	UNIVERSITY OF CALABAR TEACHING HOSPITAL	4,983,547,081.06	5,614,119,184.21	630,572,103.15	4,779,970,965.07	203,576,115.99	
373	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	4,371,629,888.14	4,990,147,693.89	618,517,805.75	4,151,017,601.59	220,612,286.55	
374	USMAN DAN FODIO UNIVERSITY TEACHING HOSPITAL	4,619,921,572.09	5,211,276,445.84	591,354,873.75	4,363,274,676.09	256,646,896.00	
375	AMINU KANO UNIVERSITY TEACHING HOSPITAL	4,504,328,912.42	5,005,053,121.77	500,724,209.35	4,308,354,782.24	195,974,130.18	
376	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL	4,354,987,905.75	4,862,251,931.50	507,264,025.75	4,186,415,005.09	168,572,900.66	
377	UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	3,455,475,296.92	3,904,060,265.27	448,584,968.35	3,308,055,290.62	147,420,006.30	
378	UNIVERSITY OF UYO TEACHING HOSPITAL	3,168,231,176.25	3,606,228,892.60	437,997,716.35	3,051,043,306.12	117,187,870.13	
379	ABUBAKAR TAFAWA BALEWA UNIVERSITY	1,241,278,610.13	1,437,815,367.13	196,536,757.00	1,088,282,984.13	152,995,626.00	
380	FEDERAL SPECIALIST HOSPITAL IRRUA	3,190,328,114.77	3,596,493,717.72	406,165,602.95	3,073,626,286.64	116,701,828.13	
381	FEDERAL STAFF HOSPITAL ABUJA	843,976,033.06	958,146,188.21	114,170,155.15	778,122,206.57	65,853,826.49	
382	FEDERAL PSYCHIATRIC HOSPITAL, ENUGU	946,694,388.66	1,065,174,460.01	118,480,071.35	849,629,022.99	97,065,365.66	
383	FEDERAL PSYCHIATRIC HOSPITAL, KADUNA	770,009,806.97	837,623,865.52	67,614,058.55	668,222,905.79	101,786,901.18	
384	FEDERAL PSYCHIATRIC HOSPITAL, CALABAR	959,997,137.22	1,100,740,014.97	140,742,877.75	862,261,548.59	97,735,588.63	
385	FEDERAL PSYCHIATRIC HOSPITAL, MADUGURI	924,510,018.49	1,038,065,126.44	113,555,107.95	827,166,045.27	97,343,973.22	
386	FEDERAL NEURO PSYCHIATRIC HOSPITAL, KWARE SOKOTO	785,758,146.36	891,493,116.71	105,734,970.35	688,186,140.87	97,572,005.49	
387	FEDERAL NEURO PSYCHIATRIC HOSPITAL, YABA	2,961,567,235.34	3,368,134,224.89	406,566,989.55	2,858,592,031.67	102,975,203.67	
388	FEDERAL NEURO PSYCHIATRIC HOSPITAL, ABEOKUTA	1,557,811,380.64	1,791,430,671.19	233,619,290.55	1,460,877,721.63	96,933,659.00	
389	FEDERAL PSYCHIATRIC HOSPITAL, USELU BENIN	1,478,728,803.30	1,698,916,460.25	220,187,656.95	1,381,295,965.39	97,432,837.90	
390	NATIONAL ORTHOPAEDIC HOSPITAL, IGBOBI LAGOS	2,459,131,411.09	2,847,513,689.44	388,382,278.35	2,342,214,753.37	116,916,657.72	
391	NATIONAL ORTHOPAEDIC HOSPITAL, DALA KANO	1,759,642,613.85	1,993,481,132.20	233,838,518.35	1,654,029,410.37	105,613,203.48	
392	NATIONAL ORTHOPAEDIC HOSPITAL, ENUGU	1,931,276,670.04	2,209,587,928.19	278,311,258.15	1,830,410,408.94	100,866,261.09	
393	NATIONAL TB AND LEPROSY REFERRED HOSPITAL AND TRAINING ZARIA	332,365,429.16	370,484,819.51	38,119,390.35	254,100,317.37	78,265,111.79	
	<b>FEDERAL MEDICAL CENTRES</b>						
394	FEDERAL MEDICAL CENTRE UMUAHIA	3,139,183,878.69	3,583,249,401.04	444,065,522.35	3,061,009,007.87	78,174,870.82	
395	FEDERAL MEDICAL CENTRE. OWO	2,729,658,668.02	3,104,785,213.57	375,126,545.55	2,844,758,359.17	84,900,308.85	
396	FEDERAL MEDICAL CENTRE ABEOKUTA	2,359,767,510.72	2,728,521,295.87	368,753,785.15	2,289,004,172.32	70,763,338.40	
397	FEDERAL MEDICAL CENTRE OWERRI	4,950,095,348.83	5,551,040,191.58	600,944,842.75	4,873,921,731.72	76,173,617.11	
398	FEDERAL MEDICAL CENTRE MARKURDI	3,420,468,734.07	3,921,023,884.42	500,555,150.35	3,342,818,099.37	77,650,634.70	
399	FEDERAL MEDICAL CENTRE KATSINA	1,536,427,462.08	1,763,375,712.43	226,948,250.35	1,457,968,877.87	78,458,584.21	
400	FEDERAL MEDICAL CENTRE GOMBE	2,476,506,897.63	2,813,236,830.38	336,729,932.75	2,396,243,038.97	80,263,858.66	
401	FEDERAL MEDICAL CENTRE YOBE	2,113,292,367.28	2,344,254,474.23	230,962,106.95	2,028,247,365.84	85,045,001.43	
402	FEDERAL MEDICAL CENTRE ASABA	1,789,229,455.93	2,199,659,367.46	410,429,911.54	1,703,779,332.06	85,450,123.87	
403	FEDERAL MEDICAL CENTRE BIDA	1,991,668,942.46	2,207,067,006.81	215,398,064.35	1,880,056,908.62	111,612,033.84	
404	FEDEARL MEDICAL CENTRE GUSAU ZAMFARA	1,394,793,075.16	1,593,657,477.71	198,864,402.55	1,309,212,209.79	85,580,865.37	
405	FEDERAL MEDICAL CENTRE YOLA	1,697,423,807.75	1,881,013,646.70	183,589,838.95	1,617,856,990.66	79,566,817.08	
406	FEDERAL MEDICAL CENTRE, ABAKALIKI	3,896,708,743.77	4,297,883,302.72	401,174,558.95	3,810,565,639.14	86,143,104.62	
407	FEDERAL MEDICAL CENTRE IDO-EKITI	3,244,621,554.70	3,640,733,385.65	396,111,830.95	3,150,556,571.14	94,064,983.56	
408	FEDERAL MEDICAL CENTRE LOKOJA	1,546,032,019.94	1,752,438,876.89	206,406,856.95	1,468,083,644.14	77,948,375.80	
409	FEDERAL MEDICAL CENTRE AZARE	1,750,376,300.89	1,955,698,188.24	205,321,887.35	1,672,349,395.99	78,026,904.90	
410	FEDERAL MEDICAL CENTRE KEBBI	1,338,574,026.04	1,486,499,323.39	147,925,297.35	1,261,680,742.24	76,893,283.80	
411	FEDERAL MEDICAL CENTRE TARABA	1,536,338,218.13	1,751,774,443.28	215,436,225.15	1,475,277,038.32	61,061,179.81	
412	FEDERAL MEDICAL CENTRE JIGAWA	1,039,555,347.07	1,165,365,861.57	125,810,514.50	961,966,403.56	77,588,943.50	
413	FEDERAL MEDICAL CENTRE NASARAWA	2,809,370,500.01	3,290,576,051.41	481,205,551.40	2,731,288,953.23	78,081,546.79	
414	FEDERAL MEDICAL CENTRE BAYELSA	1,639,326,203.62	1,847,444,150.77	208,117,947.15	1,560,335,692.57	78,990,511.05	
415	FEDERAL MEDICAL CENTRE, EBUTE METTA	1,677,055,485.08	1,897,050,333.23	219,994,848.15	1,602,391,460.69	74,664,024.38	
416	NATIONAL EYE CENTRE KADUNA	1,352,415,007.70	1,443,953,725.16	91,538,717.46	1,196,131,925.54	156,283,082.16	
417	INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	110,077,038.20	121,467,058.35	11,390,020.15	75,030,491.19	35,046,547.01	



**NOTE 7**

**STATEMENTS OF SUBVENTIONS TO PARASTATALS (PERSONNEL COST AND OVERHEAD COST) FOR 2011 CONT'D**

	<b>FEDERAL STAFF CLINICS</b>					
418	FEDERAL STAFF CLINIC, ABUJA PHASE I	5,865,480.14	5,865,480.62	0.47		5,865,480.14
419	FEDERAL STAFF HOSPITAL ABUJA PHASE II	4,028,852.52	4,028,852.52	-		4,028,852.52
420	FEDERAL STAFF EYE CLINIC, ABUJA	5,595,629.50	5,595,628.50	(1.00)		5,595,629.50
421	FEDERAL STAFF DENTAL CLINIC, ABUJA	5,595,629.50	5,595,628.50	(1.00)		5,595,629.50
422	FEDERAL STAFF DENTAL CLINIC, LAGOS	6,714,754.20	6,714,754.20	-		6,714,754.20
423	FEDERAL STAFF CLINIC GWARINPA	5,595,629.50	5,595,628.50	(1.00)		5,595,629.50
424						
425	<b>POST HEALTH SERVICE (PHS)</b>					
426	PORT HEALTH SERVICE, ABUJA	2,573,989.11	2,573,989.11	-		2,573,989.11
427	PORT HEALTH SERVICE YOLA	2,316,590.20	2,316,590.20	-		2,316,590.20
428	PORT HEALTH SERVICE JALINGO	2,316,590.20	2,316,590.20	-		2,316,590.20
429	PORT HEALTH SERVICE MAIDUGURI	2,316,590.20	2,316,590.20	-		2,316,590.20
430	PORT HEALTH SERVICE DAMATURU	1,544,393.47	1,544,393.47	-		1,544,393.47
431	PORT HEALTH SERVICE KANO	1,544,393.46	1,544,393.46	-		1,544,393.46
432	PORT HEALTH SERVICE KATSINA	1,544,393.47	1,544,393.47	-		1,544,393.47
433	PORT HEALTH SERVICE DUTSE	1,930,491.83	1,930,491.83	-		1,930,491.83
434	PORT HEALTH SERVICE ILORIN	2,316,590.20	2,316,590.20	-		2,316,590.20
435	PORT HEALTH SERVICE SOKOTO	2,316,590.20	2,316,590.20	-		2,316,590.20
436	PORT HEALTH SERVICE IBADAN	1,930,491.83	1,930,491.83	-		1,930,491.83
437	PORT HEALTH SERVICE, ABEOKUTA	2,316,590.20	2,316,590.20	-		2,316,590.20
438	PORT HEALTH SERVICE PORT-HARCOURT	5,147,978.22	5,147,978.22	-		5,147,978.22
439	PORT HEALTH SERVICE CALABAR	5,147,978.22	5,147,978.22	-		5,147,978.22
440	PORT HEALTH SERVICE LAGOS	5,147,978.22	5,147,978.22	-		5,147,978.22
441	PORT HEALTH WARRI	1,544,393.47	1,544,393.47	-		1,544,393.47
	<b>INSTITUTE FOR CHILD HEALTH</b>					
442	INSTITUTE OF CHILD HEALTH (LUTH)	1,802,314.64	1,802,314.64	-		1,802,314.64
443	INSTITUTE OF CHILD HEALTH (UBTH)	1,802,314.64	1,802,314.64	-		1,802,314.64
444	INSTITUTE OF CHILD HEALTH (UCH)	-	1,802,314.64	1,802,314.64		
445	INSTITUTE OF CHILD HEALTH (ABUTH)	524,489.00	1,802,314.64	1,277,825.64		524,489.00
446	INSTITUTE OF CHILD HEALTH ENUGU	1,802,314.64	1,802,314.64	-		1,802,314.64
	<b>NATIONAL INSTITUTE FOR PHARM. RESEARCH AND DEVELOPMENT ABUJA.</b>	609,429,268.39	685,277,377.94	75,848,109.55	556,593,329.67	52,835,938.72
447	NIGERIA INSTITUTE OF MEDICAL RESEARCH YABA	608,273,787.79	698,401,869.14	90,128,081.35	573,021,328.24	35,252,459.55
448	INSTITUTE OF PUBLIC ANALYST OF NIGERIA	103,233,073.42	115,226,033.77	11,992,960.35	89,067,170.62	14,165,902.80
449	MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA, YABA.	207,330,446.85	237,943,740.80	30,613,293.95	181,974,456.27	25,355,990.58
450	FEDERAL SCHOOL OF OCCUPATIONAL THERAPY YABA.	303,578,222.16	348,978,694.56	45,400,472.40	283,342,696.85	20,235,525.31
451	NOMA CHILDREN HOSPITAL, SOKOTO.	32,911,248.59	32,911,248.59	-		32,911,248.59
452	INSTITUTE OF CHARTERED CHEMIST OF NIGERIA	116,481,877.85	132,924,340.80	16,442,462.95	96,232,682.14	20,249,195.70
453	INSTITUTE OF FORENSIC LABORATORY-OSHODI	35,685,158.56	35,685,158.56	-		35,685,158.56
454	DENTAL THERAPISTS REGISTRATION BOARD	98,943,534.14	110,062,528.29	11,118,994.15	94,481,109.94	4,462,424.20
455	NATIONAL EAR CARE CENTRE	450,713,290.82	585,091,179.06	134,377,888.24	450,713,290.82	
456	ONCH. BAUCHI ZONE	2,174,588.07	2,174,588.07	-		2,174,588.07
457	ONCHO. ENUGU ZONE	2,174,588.00	2,174,588.07	0.07		2,174,588.00
458	ONCHO. IBADAN	2,380,939.93	2,380,939.93	-		2,380,939.93
459	ONCHO. KADUNA	2,380,939.93	2,380,939.93	-		2,380,939.93
460	FEDERAL SCHOOL OF MEDICAL LABORATORY, JOS	489,566,197.79	501,564,344.34	11,998,146.55	182,171,197.79	307,395,000.00
	<b>TOTAL: FEDERAL MIN. OF HEALTH</b>	<b>174,363,382,821.90</b>	<b>196,387,493,673.41</b>	<b>22,024,110,851.51</b>	<b>165,251,301,719.94</b>	<b>9,112,081,101.96</b>



**NOTE 7**

**STATEMENTS OF SUBVENTIONS TO PARASTATALS (PERSONNEL COST AND OVERHEAD COST) FOR 2011 CONT'D**

<b>FEDERAL MINISTRY OF ENVIRONMENT</b>							
461	NATIONAL PARK HEADQUARTERS	285,184,250.14	310,183,115.03	24,998,864.89	115,619,750.14	169,564,500.00	-
462	KAINJI NATIONAL PARK	353,692,938.17	402,701,695.00	49,008,756.83	226,665,500.33	127,027,437.84	-
463	OYO NATIONAL PARK	295,276,580.86	329,484,162.47	34,207,581.61	158,210,064.94	137,066,515.92	-
464	CHAD BASIN NATIONAL PARK	260,413,074.87	287,156,399.92	26,743,325.05	123,687,878.36	136,725,196.50	-
465	GASHAKA GUMTI NATIONAL PARK	264,785,766.05	298,881,110.71	34,095,344.66	157,690,969.08	107,094,796.97	-
466	CROSS RIVER NATIONAL PARK	337,450,609.85	385,257,419.30	47,806,809.45	221,106,493.69	116,344,116.16	-
467	KAMUKU NATIONAL PARK	194,155,647.24	210,888,183.56	16,732,536.33	77,387,980.51	116,767,666.73	-
468	OKUMU NATIONAL PARK	196,283,770.34	213,328,410.30	17,044,639.96	78,831,459.81	117,452,310.53	-
469	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	454,966,393.35	518,583,475.59	63,617,082.24	294,229,005.35	160,737,388.00	-
470	FEDERAL COLLEGE OF FORESTRY - IBADAN	592,038,754.04	685,335,155.18	93,296,401.13	431,495,855.24	160,542,898.80	-
471	FEDERAL COLLEGE OF FORESTRY - JOS	530,046,798.68	601,252,826.51	71,206,027.82	329,327,878.68	200,718,920.00	-
472	FORESTRY RESEARCH INSTITUTE OF IBADAN	1,416,478,618.67	1,621,768,216.91	205,289,598.24	949,464,391.87	467,014,226.80	-
473	FORESTRY MECHANISATION COLLEGE AFAKA	445,042,561.29	509,943,300.34	64,900,739.05	300,165,918.09	144,876,643.20	-
474	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	222,366,619.68	250,333,836.91	27,967,217.23	129,348,379.68	93,018,240.00	-
	<b>TOTAL: FEDERAL MINISTRY OF ENVIRONMENT</b>	<b>5,848,182,383.24</b>	<b>6,625,097,307.74</b>	<b>776,914,924.49</b>	<b>3,593,231,525.78</b>	<b>2,254,950,857.46</b>	
<b>PRESIDENCY- NATIONAL SPORTS COMMISSION</b>							
475	NIGERIA FOOTBALL ASSOCIATION	2,795,432,538.71	2,952,661,119.74	157,228,581.03	40,681,520.97	2,754,751,017.74	
476	NIGERIA INSTITUTE FOR SPORT (NIS)	405,796,330.75	457,435,099.39	51,638,768.63	245,716,680.93	160,079,649.82	
477	MDA GRANTS FROM SPORTS COMMISSION	2,971,390,881.11	2,971,390,881.11	-	-	-	2,971,390,881.11
	<b>TOTAL NATIONAL SPORTS COMMISSION</b>	<b>6,172,619,750.57</b>	<b>6,381,487,100.24</b>	<b>208,867,349.67</b>	<b>286,398,201.90</b>	<b>2,914,830,667.56</b>	<b>2,971,390,881.11</b>
<b>CONSOLIDATED SALARY</b>							
478	NIGERIA RAILWAY CORPORATION (PENSION)	1,897,281,034.00		(1,897,281,034.00)	1,897,281,034.00		
	<b>TOTAL:CONSOLIDATED SALARY</b>	<b>1,897,281,034.00</b>	<b>-</b>	<b>(1,897,281,034.00)</b>	<b>1,897,281,034.00</b>	<b>-</b>	<b>-</b>
<b>NATIONAL SECURITY ADVISER</b>							
479	NATIONAL SECURITY ADVISER (PRESIDENTIAL AIR FLEET)	823,599,000.00	839,199,000.00	15,600,000.00		823,599,000.00	
480	OFFICE OF NATIONAL SECURITY ADVISER	1,058,330,075.76	3,306,137,234.00	2,247,807,158.24		1,058,330,075.76	
481	NATIONAL SECURITY ADVISER (OPERATIONS FUND)	6,730,577,901.00	21,643,622,734.00	14,913,044,833.00		6,730,577,901.00	
482	NATIONAL SECURITY ADVISER ( INTELLIGENCE COMMUNITY)	3,027,170,748.13	25,071,085,672.00	22,043,914,923.87		3,027,170,748.13	
	<b>TOTAL:NATIONAL SECURITY ADVISER</b>	<b>11,639,677,724.89</b>	<b>50,860,044,640.00</b>	<b>39,220,366,915.11</b>	<b>-</b>	<b>11,639,677,724.89</b>	<b>-</b>
<b>GRAND TOTAL</b>							
		<b>653,462,521,650.46</b>	<b>865,446,069,607.82</b>	<b>202,961,565,885.79</b>	<b>548,486,108,019.36</b>	<b>97,585,642,375.24</b>	<b>16,755,620,119.22</b>



**NOTE 8**

**SCHEDULE OF TRANSFER FROM CONSOLIDATED REVENUE FUND (CRF)  
TO CAPITAL DEVELOPMENT FUND (CDF) TO FUND CAPITAL PROJECTS  
(ACCORDING TO SUPERVISING MDAS) IN 2011.**

S/N	MINISTRY/DEPARTMENT	ACTUAL AMOUNT OF FUNDING	BUDGETED AMOUNT	ACTUAL FUNDING ON BUDGET	REMARKS
		N	N	%	
1	PRESEDECY	11,485,475,733.19	15,626,741,807.00	73.50	
2	SECRETARY TO THE GOVERNMENT OF THE FEDERATION	10,847,363,757.98	12,522,969,050.00	86.62	
3	FEDERAL MINISTRY OF YOUTH DEVELOPMENT	3,743,965,231.10	5,547,278,048.00	67.49	
4	POLICE AFFAIRS	6,483,531,070.15	10,056,216,391.00	64.47	
5	POLICE FORMATIONS AND COMMANDS	6,453,387,237.52	8,121,607,223.00	79.46	
6	MINISTRY OF WOMEN AFFAIRS	588,702,955.26	877,739,283.00	67.07	
7	MINISTRY OF AGRICULTURE	21,500,826,678.97	31,404,899,584.00	68.46	
8	MINISTRY OF WATER RESOURCES	41,306,832,992.77	62,052,000,884.00	66.57	
9	OFFICE OF THE AUDITOR-GENERAL FOR THE FED.	2,735,750,762.45	1,760,006,116.00	155.44	
10	INDEPENDENT CORRUPT PRACTICES COMMISSION	159,701,628.46	239,555,420.00	66.67	
11	MINISTRY OF DEFENCE	28,133,738,674.87	38,253,289,044.00	73.55	
12	MINISTRY OF EDUCATION	31,567,545,581.65	51,825,289,348.00	60.91	
13	UNIVERSAL BASIC EDUCATION COMMISSION	68,265,266,142.45	64,567,020,696.00	105.73	
14	FEDERAL CAPITAL TERRITORY ADMINISTRATION	29,999,108,889.71	44,632,306,455.00	67.21	
15	MINISTRY OF FOREIGN & INTER GOVT. AFFAIRS	4,883,384,622.89	7,312,159,203.00	66.78	
16	MINISTRY OF FINANCE	2,446,433,511.05	52,888,609,139.00	4.63	
17	MINISTRY OF HEALTH	39,449,795,934.57	55,411,957,377.00	71.19	
18	MINISTRY OF TRADE & INVESTMENTS	1,483,858,894.48	1,975,319,288.00	75.12	
19	MINISTRY OF INFORMATION & COMMUNICATION	3,212,035,109.13	3,373,818,394.00	95.20	
20	MINISTRY OF INTERIOR	4,724,791,806.67	6,777,224,129.00	69.72	
21	OFFICE OF THE HEAD OF SERVICE OF THE FED.	5,263,411,745.85	7,876,066,831.00	66.83	
22	MINISTRY OF JUSTICE	291,995,566.76	360,431,859.00	81.01	
23	MINISTRY OF LABOUR & PRODUCTIVITY	1,176,538,366.90	1,801,564,739.00	65.31	
24	MINISTRY OF SCIENCE AND TECHNOLOGY	21,289,543,094.76	25,480,438,007.00	83.55	
25	MINISTRY OF POWER	61,147,181,783.18	87,246,722,349.00	70.09	
26	MINISTRY OF TRANSPORT	36,770,357,001.12	53,978,264,163.00	68.12	
27	MINISTRY OF AVIATION	21,985,129,708.74	28,713,264,234.00	76.57	
28	MINISTRY OF WORKS	114,034,179,411.45	155,385,547,006.00	73.39	
29	MINISTRY OF LAND, HOUSING & URBAN DEVELOPMENT	21,964,993,779.20	33,147,994,158.00	66.26	
30	MINISTRY OF PETROLEUM	6,130,169,405.13	9,080,155,617.00	67.51	
31	MINISTRY OF MINES & STEEL DEVELOPMENT	2,024,340,154.86	2,956,205,716.00	68.48	
32	NATIONAL WAGES & SALARIES COMMISSION	65,019,006.43	95,482,808.00	68.09	
33	MINISTRY OF ENVIRONMENT	8,868,086,101.95	13,303,974,548.00	66.66	
34	MINISTRY OF TOURISM, CULTURE & NAT. ORIENTATION	2,508,610,470.44	3,322,683,204.00	75.50	
35	NATIONAL PLANNING COMMISSION	1,042,468,661.92	1,307,213,526.00	79.75	
36	NATIONAL SPORTS COMMISSION	1,137,671,132.63	1,702,818,793.00	66.81	
37	OFFICE OF THE NATIONAL SECURITY ADVISER	51,277,984,930.45	58,995,054,827.00	86.92	
38	MINISTRY OF NIGER DELTA AFFAIRS	35,670,233,866.18	51,977,575,020.00	68.63	
39	NIGER DELTA DEVELOPMENT COMMISSION	56,076,920,532.00	56,076,920,532.00	100.00	
40	NATIONAL POPULATION COMMISSION	195,144,585.24	286,577,018.00	68.09	
41	CODE OF CONDUCT BUREAU	893,389,304.33	1,337,786,116.00	66.78	
42	CODE OF CONDUCT TRIBUNAL	49,604,659.24	72,846,271.00	68.09	
43	REV. MOB. ALLOCATION COMMISSION	438,123,106.65	664,276,621.00	65.95	
44	FEDERAL CIVIL SERVICE COMMISSION	390,688,071.96	447,762,836.00	87.25	
45	POLICE SERVICE COMMISSION	1,177,267,709.21	1,821,122,239.00	64.65	
46	INDEPENDENT NATIONAL ELECTORAL COMMISSION	1,452,178,501.95	1,452,178,501.95	100.00	
47	FEDERAL CHARACTER COMMISSION	65,048,195.12	95,525,673.00	68.09	
48	FEDERAL MINISTRY OF SPECIAL DUTIES	31,778,737.15	46,668,246.00	68.09	
49	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	52,015,205.35	76,386,247.00	68.09	
50	FISCAL RESPONSIBILITY COMMISSION	97,528,509.75	143,224,212.00	68.09	
51	PUBLIC COMPLAINTS COMMISSION	97,572,292.88	143,288,509.00	68.09	
52	NATIONAL ASSEMBLY	29,794,718,584.99	11,489,930,000.00	259.31	
53	CAPITAL SUPPLEMENTATION	158,752,743,364.79	244,224,645,586.00	65.00	Including National Job Creation Scheme
54	NATIONAL JUDICIAL COUNCIL & ALL FEDERAL COURTS	36,004,217,568.19	36,004,217,568.19	100.00	
55	FEDERAL INLAND REVENUE SERVICE				No Report from FIRS
56	NIGERIA CUSTOMS SERVICE	16,321,046,104.00	16,321,046,104.00	100.00	
	<b>TOTAL</b>	<b>1,014,009,396,436.08</b>	<b>1,234,452,852,758.14</b>	<b>82.14</b>	



**NOTE 9**

**DETAILS OF RECEIPTS AND EXPENDITURES FUNDED FROM AIDS AND GRANTS  
FOR THE PERIOD ENDED 31ST DECEMBER, 2011.**

S/N	CREDITS BENEFITTING AGENCY	DONOR AGENCY	PURPOSE	NATURE	PERIOD	SECTOR	CURRENCY	RECEIPTS		EXPENDITURE	
								FOREIGN CURRENCY	NAIRA EQUIVALENT =N=	EXPENSES =₦=	EXPENSES =N=
<b>A</b>											
1	Federal Min of Agric. and Water Resources	World Bank (IDA)	Oaun and Enuau States	Credit	2004-2010	ECONOMIC	Dollar	\$4,802,649.52	759,923,233.55	\$4,004,879.13	633,692,024.74
2	Federal Min of Agric. and Water Resources	World Bank (IDA)	Laos and Cross River States	Credit	2005-2011	ECONOMIC	Dollar	\$5,013,797.66	793,333,203.74	\$4,165,449.17	659,099,022.17
3	Federal Min of Agric. and Water Resources	World Bank	Control of Highly Pathogenic Avian Influenza (Bird Flu)	IDA-Credit	Jun 06 to	ECONOMIC	Naira		3,387,200,000.00		2,709,627,184.64
4	Fed Inland Revenue Service	Association	Project	Credit	2008	ECONOMIC	Dollar	\$343,161.97	54,298,518.51	\$193,428.34	30,606,166.24
5	Fed Inland Revenue Service	DFID	Project	Grant	2008	ECONOMIC	Dollar	\$445,304.21	70,460,485.15	\$336,412.77	53,230,592.60
6	Fed Inland Revenue Service	Association	Project	Credit	2007	ECONOMIC	Dollar	\$78,671.13	12,448,132.90	\$227,563.50	36,007,372.61
7	Ministry of Mines and Steel Development	IDA-WORLD BANK	Improve Transparency in Mining & Poverty Reduction	Credit	2004	ECONOMIC	Dollar	\$120,000,000.00	15,960,000,000.00		7,189,505,000.00
8	Federal Ministry of Environment	World Bank	Local Empowerment Environmental Management	Credit	2004-2009	SOCIAL	Dollar	\$81,173,136.01	12,844,025,310.86	\$79,744,624.12	12,617,991,874.51
9	Sheda Science & Tech. Complex, Sheda, Abuja	World Bank/IDA STEP B	Solid State Physics (Material Science) Post Graduate Training Workshops.	CREDIT	05-2009	ECONOMIC	Naira		33,590,874.00		19,884,870.00
10	Fed Inland Revenue Service	Association	Project	Credit	2005	ECONOMIC	Dollar	\$300,000.00	47,469,000.00	\$0.00	0.00
11	Fed Inland Revenue Service	Association	Project	Credit	2006	ECONOMIC	Dollar	\$129,969.53	20,565,078.73	\$130,090.78	20,584,264.12
<b>SUB-TOTAL</b>								<b>33,983,313,837.45</b>		<b>23,970,228,371.62</b>	
<b>B GRANTS</b>											
1	Fed Inland Revenue Service	DFID	Project	Grant	2007	ECONOMIC	Dollar	\$599,231.76	94,816,441.38	\$481,365.54	76,166,469.39
2	Fed Inland Revenue Service	UNDP	Regional Studies & Procurement & Logistics	Grant	2007/2008	ECONOMIC	Dollar	\$3,222,200.00	509,848,706.00	\$3,222,200.00	509,848,706.00
3	National Poverty Eradication Programme (NAPEP)	United Nations Dev. Project	Equipment of Community Skills Development Centres (CSDC)	Grant	2002-2003	ECONOMIC	Naira		104,019,250.22		100,703,974.73
4	Federal Min. of Agric and Water Resources	European Commission	Adamawa, Delia and Ekiti States	Grant	2005-2008	ECONOMIC	Naira		452,696,315.56		444,208,551.67
5	Federal Min of Agric. and Water Resources	AUI/BAR	Nigerian Pan-African Programme for the Control of Epizootics Project (PACE)	Grant	Feb 1st - 31	ECONOMIC	Naira		59,670,554.63		59,263,524.83
6	Federal Min of Agric. and Water Resources	AUI/BAR	Support Programme to Integrate Nat. Action Plans on Avian and Human Influenza	Grant	1st Dec 06	ECONOMIC	Naira		30,959,835.00		22,854,800.00
7	Federal Min of Agric. and Water Resources	AUI/BAR	Support Programme to Integrate Nat. Action Plans on Avian and Human Influenza	Grant	Dec. 08 to	ECONOMIC	Naira		228,000,000.00		0.00
8	Federal Min of Agric. and Water Resources	ADB	Institutional Support	Grant	Feb 06 to	ECONOMIC	Naira		629,100,000.00		520,000,000.00
9	National Human Rights Commission	British Council	Final Payment of NGF grant	Grant	Jan. 2004	LAW & JUSTICE	Naira		1,500,000.00		1,500,000.00
10	National Human Rights Commission	UNDP	Staff Training & Purchase of Computers	Grant	39876	LAW & JUSTICE	Naira		1,232,000.00		1,232,000.00
11	National Human Rights Commission	UNICEF	W/Shop on Child Rights ACT	Grant	39907	LAW & JUSTICE	Naira		1,307,020.00		1,307,020.00
12	National Judicial Institute	United Nations Office on Drugs & Crime	Implementation of the State by State Training Programme of the (10) Pilot States on Judicial Ethics and Code of Conduct of Employees.	Grant	Jan 09 to	LAW & JUSTICE	Naira		9,133,020.00		9,084,747.00
13	Fed Inland Revenue Service	DFID	Project Management Consultancy	Grant	2006	ECONOMIC	Naira		11,000,000.00		11,000,000.00
14	Fed Inland Revenue Service	DFID	HR Re-engineering Consultants	Grant	2006	ECONOMIC	Naira		15,700,000.00		15,700,000.00
15	Fed Inland Revenue Service	DFID	Software & Licences	Grant	2006	ECONOMIC	Naira		72,959,038.96		72,959,038.96
16	Fed Inland Revenue Service	DFID	Hardware System	Grant	2006	ECONOMIC	Naira		61,369,225.98		61,369,225.98
17	Fed Inland Revenue Service	DFID	Connectivity	Grant	2006	ECONOMIC	Naira		66,038,758.10		66,038,758.10
18	Fed Inland Revenue Service	DFID	Bandwidth Subscription	Grant	2006	ECONOMIC	Naira		24,627,381.94		24,627,381.94
19	Fed Inland Revenue Service	DFID	Advertising/Training/Crown Agents' Fees	Grant	2006	ECONOMIC	Naira		8,750,000.00		8,750,000.00
20	Fed Inland Revenue Service	DFID	Special Advisor on Documentation & Communication to ECFIRS	Grant	Feb. 2007 to Dec. 2008	ECONOMIC	Naira		14,172,000.00		14,172,000.00
21	National Defence College	Dept. of Foreign Affairs and Intl Trade	Hosting of International Association of Peace Keeping Training Centres Conference	GRANT	6th - 10th Oct. 2008	ADMINISTRATION	Dollar	\$66,532.74	6,904,950.00	\$66,532.74	6,904,950.00
22	Debt Management Office	Department of Intl Development (DFID)	Institutional and Organization Development	GRANT	2003-2009	ECONOMIC	GBP	£3,592,673.00	838,925,072.23	\$3,592,673.00	838,925,072.23
23	National Human Rights Commission	British Council	W/Shop on the Role of OMBUDSMAN in Public Service	GRANT	39937	LAW & JUSTICE	Naira		242,000.00		242,000.00
24	National Human Rights Commission	UNICEF	NICON Meeting in collaboration with UNICEF	GRANT	39968	LAW & JUSTICE	Naira		377,384.00		377,384.00
25	National Human Rights Commission	UNICEF	Lokoja Meeting in collaboration with UNICEF	GRANT	39968	LAW & JUSTICE	Naira		442,156.00		442,156.00
26	National Human Rights Commission	UNICEF	Lokoja Meeting in collaboration with UNICEF	GRANT	39968	LAW & JUSTICE	Naira		1,671,112.00		1,671,112.00
27	National Human Rights Commission	UNICEF	Civil Society on NHRC ACT 1995 Amendment Bill	GRANT	39998	LAW & JUSTICE	Naira		1,772,000.00		1,772,000.00
28	National Human Rights Commission	UNICEF	Workshop on Child's Rights Bill	GRANT	39998	LAW & JUSTICE	Naira		1,928,536.00		1,928,536.00
29	National Human Rights Commission	UNICEF	Meeting with State Houses of Assemblies & NASS on NAP on NHRC Amendment ACT	GRANT	Nov. 2009	LAW & JUSTICE	Naira		1,581,602.00		1,581,602.00
30	National Human Rights Commission	UNICEF	Induction Course at Laos	GRANT	April 2005	LAW & JUSTICE	Naira		580,330.00		580,330.00
31	National Human Rights Commission	UNICEF	Child's Rights Acts advocacy visit by UNICEF	GRANT	Aug 2005	LAW & JUSTICE	Naira		536,264.00		536,264.00
32	National Human Rights Commission	UNICEF	Training of Officers IT System	GRANT	Sept. 2005	LAW & JUSTICE	Naira		1,653,418.00		1,653,418.00
33	National Human Rights Commission	UNDP	Sponsor a Workshop	GRANT	April 2006	LAW & JUSTICE	Naira		24,000.00		24,000.00

CBN MONTHLY AVERAGE 158.23 FOR THE MONTH OF DECEMBER 2011



**NOTE 9**

**DETAILS OF RECEIPTS AND EXPENDITURES FUNDED FROM AIDS AND GRANTS  
FOR THE PERIOD ENDED 31ST DECEMBER, 2011. CONT'D**

S/N	CREDITS BENEFITTING AGENCY	DONOR AGENCY	PURPOSE	NATURE	PERIOD	SECTOR	CURRENCY	RECEIPTS		EXPENDITURE	
								FOREIGN CURRENCY	NAIRA EQUIVALENT =N=	EXPENSES =₦=	EXPENSES =N=
34	National Human Rights Commission	UNDP	To organise a workshop on training of trainers	GRANT	April 2006	LAW & JUSTICE	Naira		550,600.00		550,600.00
35	National Human Rights Commission	UNDP	To organise a training of trainers workshop	GRANT	June 2006	LAW & JUSTICE	Naira		485,925.00		485,925.00
36	National Human Rights Commission	UNICEF	Sponsor Human Rights Violation Monitoring forum held at Enuau	GRANT	July 2006	LAW & JUSTICE	Naira		332,904.00		332,904.00
37	National Human Rights Commission	UNICEF	NHRC/UNICEF partnership programme on JJA & Advocacy visit to Ondo State.	GRANT	Aug 2006	LAW & JUSTICE	Naira		767,104.00		767,104.00
38	National Human Rights Commission	UNDP	Printing of Recyclable banners for HRVM for a between and UNDP	GRANT	Aug 2006	LAW & JUSTICE	Naira		30,000.00		30,000.00
39	National Human Rights Commission	UNICEF	To attend a 2 day meeting at Kaduna	GRANT	Oct 2006	LAW & JUSTICE	Naira		1,416,056.00		1,416,056.00
40	National Human Rights Commission	Swiss Emb.	To produce special edition of Newsletter	GRANT	Dec 2006	LAW & JUSTICE	Naira		600,000.00		600,000.00
41	National Human Rights Commission	Swiss Emb.	Production of 10th Anniversary of Human Rights Newsletter	GRANT	Dec 2006	LAW & JUSTICE	Naira		500,000.00		500,000.00
42	National Human Rights Commission	UNDP	To organise a meeting in Kano	GRANT	Dec 2006	LAW & JUSTICE	Naira		524,592.00		524,592.00
43	National Human Rights Commission	Swiss Emb.	Printing of HRrights Newsletter	GRANT	Jan 2007	LAW & JUSTICE	Naira		500,000.00		500,000.00
44	National Human Rights Commission	Shell Petroleum	Donations towards 10th Anniversary	GRANT	Jan 2007	LAW & JUSTICE	Naira		2,000,000.00		2,000,000.00
45	National Human Rights Commission	Swiss Emb.	Printing of HRrights Newsletter	GRANT	Mar 2007	LAW & JUSTICE	Naira		1,100,000.00		1,100,000.00
46	National Human Rights Commission	UNDP	Training of Police for April 14th 2007 Election	GRANT	Mar 2007	LAW & JUSTICE	Naira		549,984.00		549,984.00
47	National Human Rights Commission	UNDP	Training of Police for April 14th 2007 Election	GRANT	Mar 2007	LAW & JUSTICE	Naira		1,297,512.00		1,297,512.00
48	National Human Rights Commission	UNDP	Training of observer (Kano) election	GRANT	June 2007	LAW & JUSTICE	Naira		205,000.00		205,000.00
49	National Human Rights Commission	UNDP	Advocacy visit to Chief Justice of the Federation	GRANT	July 2007	LAW & JUSTICE	Naira		287,200.00		287,200.00
50	National Human Rights Commission	UNDP	Accommodation for training of Observers	GRANT	July 2007	LAW & JUSTICE	Naira		100,000.00		100,000.00
51	National Human Rights Commission	UNDP	Meeting on development of concept paper for family courts	GRANT	July 2007	LAW & JUSTICE	Naira		726,136.00		726,136.00
52	National Human Rights Commission	UNDP	Nigerian Bar Association Conference	GRANT	Aug 2007	LAW & JUSTICE	Naira		99,168.00		99,168.00
53	National Human Rights Commission	Swiss Emb.	Printing of Newsletters	GRANT	Aug 2007	LAW & JUSTICE	Naira		1,100,000.00		1,100,000.00
54	National Human Rights Commission	UNICEF	Accommodation for training at NBA Conference in Kano	GRANT	Aug 2007	LAW & JUSTICE	Naira		328,129.00		328,129.00
55	National Human Rights Commission	UNICEF	Accommodation for NBA Conference in Kano	GRANT	Sept 2007	LAW & JUSTICE	Naira		328,129.00		328,129.00
56	National Human Rights Commission	UNICEF	Lunch during NBA/NHRC Conference	GRANT	Sept 2007	LAW & JUSTICE	Naira		1,500,000.00		1,500,000.00
57	National Human Rights Commission	UNICEF	Probono Service on Children Conflict with the Law	GRANT	Oct 2007	LAW & JUSTICE	Naira		1,845,002.00		1,845,002.00
58	National Human Rights Commission	Swiss Emb.	Production of Newsletter	GRANT	Nov 2007	LAW & JUSTICE	Naira		550,000.00		550,000.00
59	National Human Rights Commission	UNICEF	Advocacy Meeting to Law School	GRANT	Nov 2007	LAW & JUSTICE	Naira		70,800.00		70,800.00
60	National Human Rights Commission	UNICEF	Training of NBA Volunteers Probono	GRANT	Aug 2008	LAW & JUSTICE	Naira		4,661,336.00		4,661,336.00
61	National Human Rights Commission	UNICEF	Training of NBA Volunteers Probono	GRANT	Aug 2008	LAW & JUSTICE	Naira		181,600.00		181,600.00
62	National Human Rights Commission	Swiss Emb.	Production of 3rd Edition of Newsletter	GRANT	Sept 2008	LAW & JUSTICE	Naira		550,000.00		550,000.00
63	National Human Rights Commission	UNICEF	NBA Launching	GRANT	Nov 2008	LAW & JUSTICE	Naira		1,000,000.00		1,000,000.00
64	Federal Ministry of Health	UNICEF	Regulating Water Std. & Capacity Building	GRANT	2007-2008	SOCIAL	Naira		3,609,864.50		3,609,862.00
65	Federal Ministry of Health	UNICEF	Capacity Building & Support	GRANT	2007-2008	SOCIAL	Naira		1,975,568.74		300,000.00
66	Federal Ministry of Health	State Govts/Individuals	Intervention Fund for HIV/AIDS, Treatment and related activities	GRANT	2007-2008	SOCIAL	Naira		11,501,438.60		87,749,265.43
67	Federal Ministry of Health	Global Fund	For Procuring HIV/AIDS	GRANT	2007-2008	SOCIAL	Naira		12,784,950.00		11,311,614.29
68	Federal Ministry of Health	Federal Ministry of Finance	To Validate the Primary Health Care Projects all over the Country	GRANT	2007-2008	SOCIAL	Naira		85,554,493.73		74,168,609.73
69	Federal Ministry of Health	World Bank	To Control Bird Flu	GRANT	2007-2008	SOCIAL	Naira		56,297,845.03		48,386,688.44
70	Federal Ministry of Health	UNFPA	Procurement of Contraceptive Commodities, Distributing of Contraceptives to the 36 States & FCT	GRANT	2007-2008	SOCIAL	Naira		104,017,361.79		39,769,376.95
71	Federal Ministry of Health	Mac Arthur Foundation	The Magnitude and Impact of migration of Health Care Delivery services in Nigeria	GRANT	2008-2008	SOCIAL	Naira		14,625,000.00		14,625,000.00
72	Federal Ministry of Health	UNICEF	Capacity Building & Support	GRANT	2004-2008	SOCIAL	Naira		33,523,809.00		33,523,809.00
73	Federal Ministry of Health	UNICEF	Capacity Building & Support	GRANT	2004-2008	SOCIAL	Naira		63,506,738.56		63,502,473.35
74	Federal Ministry of Health	World Bank	For Overheads	GRANT	2004-2008	SOCIAL	Naira		5,259,057.60		4,158,495.00
75	Federal Ministry of Health	Health Metrics	Dev. In the Country's Health Infor. Sys. And Coordination Mech. through the Dev of Strategic Police for HIS	GRANT	2006-2008	SOCIAL	Naira		6,303,000.00		6,121,434.57
76	Federal Ministry of Health	Mac Arthur Foundation	Scale up the use of magnesium Sulphate in the Mgt. Of Eclampsia & Severe Pre-Eclampsia	GRANT	2008-2008	SOCIAL	Dollar	\$300,416.51	47,534,904.38	\$16,247.13	2,570,783.38
77	Federal Ministry of Environment	UNEP	Health Care Waste Management in Nigeria	Grant	2004	SOCIAL	Dollar	\$20,384.00	3,225,360.32	\$20,384.00	3,225,360.32
78	Federal Ministry of Environment	UNDP	Publish and Popularize NEFCOP Document	Grant	2005	SOCIAL	Naira		6,658,510.00		6,658,510.00
79	Federal Ministry of Environment	F.A.O.	National Forest Programme facility, support for the coordination of community based forest management activities	Grant	2005-2008	SOCIAL	Dollar	\$30,000.00	3,612,000.00	\$30,000.00	4,746,900.00
80	Federal Ministry of Environment	Swiss Government	National globally harmonized system of classification and labelling of chemicals (GHS)	Grant	2005-2007	SOCIAL	Dollar	\$80,000.00	12,658,400.00	\$80,000.00	12,658,400.00
81	Federal Ministry of Environment	UNDP	Biosafety clearing house capacity building	Grant	2006-2007	SOCIAL	Dollar	\$49,500.00	7,832,385.00	\$49,500.00	7,832,385.00
82	Federal Ministry of Environment	UNDP	United Nation Framework convention climate change (UNFCCC)	Grant	2006-2009	SOCIAL	Dollar	\$450,000.00	71,203,500.00	\$450,000.00	71,203,500.00
83	Federal Ministry of Environment	UNEP	Chemical Information Exchange Network	Grant	2006	SOCIAL	Dollar	\$60,000.00	7,911,500.00	\$60,000.00	7,911,500.00
84	Federal Ministry of Environment	F.A.O.	National Integrated Food Sanitation	Grant	2006-2008	SOCIAL	Dollar	\$258,000.00	40,823,340.00	\$258,000.00	40,823,340.00
85	Federal Ministry of Environment	CIDA	Nigeria Africa Stockpiles Programme	Grant	2006-2010	SOCIAL	Dollar	\$2,235,146.00	353,667,151.58	\$1,367,893.00	216,441,709.39
86	Federal Ministry of Environment	G.E.F.	Integrated Ecosystem Management of the transboundary areas between Nigeria and Niger	Grant	2006-2010	SOCIAL	Dollar	\$791,706.12	125,271,659.37	\$670,869.91	106,151,745.86
87	Federal Ministry of Environment	UNDP	Community Based Pilot Project on integrated watershed management	Grant	2007	SOCIAL	Naira		29,779,888.00		29,779,888.00



## NOTE 9

### DETAILS OF RECEIPTS AND EXPENDITURES FUNDED FROM AIDS AND GRANTS FOR THE PERIOD ENDED 31ST DECEMBER, 2011. CONT'D

S/N	CREDITS BENEFITTING AGENCY	DONOR AGENCY	PURPOSE	NATURE	PERIOD	SECTOR	CURRENCY	RECEIPTS		EXPENDITURE	
								FOREIGN CURRENCY	NAIRA EQUIVALENT	EXPENSES	EXPENSES
88	Federal Ministry of Environment	UNDP	Development of guidelines on best practices and local strategies on Integrated Watershed Management (IWM) for erosion and flood control	Grant	2007	SOCIAL	Naira		3,864,199.00		3,864,199.00
89	Federal Ministry of Environment	UNDP	Establishment of integrated model village	Grant	2007-2009	SOCIAL	Dollar	\$130,000.00	20,569,900.00	\$93,661.13	14,820,000.00
90	Federal Ministry of Environment	ADB	Integrated management of invasive aquatic weed project	Grant	2007-2012	SOCIAL	Dollar	\$2,940,000.00	465,196,200.00	\$160,000.00	25,316,800.00
91	Federal Ministry of Environment	UNDP	Establishing an institutional framework and strengthening national capacity for the sound management of chemicals and implementation of strategic approach in Nigeria	Grant	2008	SOCIAL	Dollar	\$230,000.00	36,392,900.00	\$66,500.00	10,522,295.00
92	Federal Ministry of Environment	UNDP	Abattoir waste wealth (Cow to Killowatt)	Grant	2008-2009	SOCIAL	Dollar	\$558,000.00	88,292,340.00	\$317,116.92	50,177,410.25
93	Federal Ministry of Environment	CIDA	Preliminary inventory of polychlorinated Biphenyls (PCB) in electrical equipment	Grant	2008	SOCIAL	Dollar	\$200,000.00	31,646,000.00	\$200,000.00	31,646,000.00
94	Federal Ministry of Environment	UNDP	National Flood awareness campaign	Grant	2008	SOCIAL			2,180,000.00		2,180,000.00
95	Federal Ministry of Environment	UNDP	National workshop on flood early warning system	Grant	2008	SOCIAL			2,653,400.00		2,653,400.00
96	Federal Ministry of Environment	UNDP	Rehabilitation of Oasis	Grant	2008	SOCIAL	Dollar	\$70,000.00	8,100,000.00	\$70,000.00	8,100,000.00
97	Federal Ministry of Environment	GEF	Regional project(Ghana & Nigeria) to develop appropriate strategies for identifying sites contaminated by chemical in Annex A, B & C of the Stockholm Convention	Grant	2008-2010	SOCIAL	Dollar	\$1,300,000.00	169,000,000.00	\$0.00	0.00
98	Federal Ministry of Environment	World Bank/NACA	HIV/AIDS PROGRAMME	Grant	2006	SOCIAL	Naira		3,100,000.00		3,100,000.00
99	Federal Ministry of Environment	World Bank/NACA	HIV/AIDS PROGRAMME	Grant	2007	SOCIAL	Naira		3,000,000.00		3,000,000.00
100	Federal Ministry of Environment	UNICEF	FGNUNICEF water sanitation & hygiene project	Grant	2008	SOCIAL	Naira		5,173,603.00		5,173,603.00
<b>C</b>	<b>DONATION</b>		<b>SUB-TOTAL</b>						<b>5,325,031,817.40</b>		<b>3,959,396,557.80</b>
1	National Boundary Commission	UK	Demarcations Nigeria/Cameroun	Donation	30th Mar	ADMINISTRATION	Dollar	\$1,783,500.00	282,203,205.00	\$1,783,500.00	282,203,205.00
2	National Boundary Commission	UK	Demarcations Nigeria/Cameroun	Donation	22nd Dec	ADMINISTRATION	Dollar	\$393,891.03	62,325,377.68	\$393,891.03	62,325,377.68
3	National Boundary Commission	UK	Demarcations Nigeria/Cameroun	Donation	4th Jan	ADMINISTRATION	Dollar	\$396,158.03	62,684,085.09	\$396,158.03	62,684,085.09
4	National Boundary Commission	European Union	Pavment for Printing of Census Forms	Donation	2004-2006	ADMINISTRATION	Naira		17,000,000,000.00		17,000,000,000.00
5	National Boundary Commission	Department of Int'l Development (DFID) United Nations Population Fund (UNFPA)	Procurement of Satellite Imagery	Donation	2004-2006	ADMINISTRATION	Naira		2,010,000,000.00		2,010,000,000.00
6	National Boundary Commission	United Nations Population Fund (UNFPA)	Capacity Building	Donation	2004-2006	ADMINISTRATION	Naira		2,160,000,000.00		2,160,000,000.00
7	National Boundary Commission	USAID	Logistics (Vehicles)	Donation	2004-2006	ADMINISTRATION	Naira		1,110,000,000.00		1,110,000,000.00
8	National Boundary Commission	UNFPA	Capacity Building	Donation	2007	ADMINISTRATION	Naira		5,250,000.00		5,250,000.00
9	National Boundary Commission	DFID	Equipping Cartography Lab. and Mini Lab. In the States. Supplied Server, Desktops Computers, Printers, Scanners, Consumeables, Generator and Inverters etc to the Commission	Donation	2004-2006	ADMINISTRATION	Naira		1,610,000,000.00		1,610,000,000.00
10	National Boundary Commission	UNFPA	Capacity Building	Donation	Aor-Jun 2008	ADMINISTRATION	Naira		27,100,000.00		27,100,000.00
11	National Boundary Commission	UNICEF	Training of Trainers	Donation	2004	ADMINISTRATION	Naira		1,339,752.00		1,339,752.00
12	National Boundary Commission	UNICEF	Dev. Information	Donation	2005	ADMINISTRATION	Naira		2,039,368.00		2,039,368.00
13	National Boundary Commission	UNICEF	Focus Group Discussion	Donation	2006	ADMINISTRATION	Naira		524,928.00		524,928.00
14	National Boundary Commission	UNICEF	Discussion with key Stakeholders	Donation	2006	ADMINISTRATION	Naira		489,120.00		489,120.00
15	National Boundary Commission	UNICEF	Capacity Building for Journalists	Donation	2007	ADMINISTRATION	Naira		524,021.00		520,597.00
16	National Boundary Commission	UNICEF	Workshop for Stakeholders	Donation	2007	ADMINISTRATION	Naira		1,455,152.00		833,817.00
17	National Boundary Commission	UNICEF	National Campaign on Birth Registration	Donation	2007	ADMINISTRATION	Naira		820,800.00		655,500.00
18	National Boundary Commission	UNICEF	Processing Vital Registration Forms	Donation	2007	ADMINISTRATION	Naira		6,498,000.00		6,497,163.00
19	National Boundary Commission	UNICEF	Processing Vital Registration Forms	Donation	2007	ADMINISTRATION	Naira		15,142,000.00		15,142,000.00
20	National Boundary Commission	UNICEF	Processing Vital Registration Forms	Donation	2008	ADMINISTRATION	Naira		5,000,000.00		4,899,900.00
21	National Boundary Commission	UNICEF	Processing Vital Registration Forms	Donation	April 2008	ADMINISTRATION	Naira		774,651.88		774,651.88
22	National Boundary Commission	UNICEF	Processing Vital Registration Forms	Donation	May 2008	ADMINISTRATION	Naira		12,123,010.50		12,123,010.50
23	Fed Collge of Chemical and Leather Technology,Zaria	UNIDO	Training in Footwear and Tanning Equipment	Donation	2006	ECONOMIC	Dollar	\$100,000.00	15,823,000.00	\$100,000.00	15,823,000.00
			<b>SUB-TOTAL</b>						<b>24,392,116,471.14</b>		<b>24,391,225,475.14</b>
			<b>GRAND TOTAL</b>				<b>Naira</b>		<b>63,700,462,125.99</b>		<b>52,320,850,404.56</b>



**NOTE 10**  
**DETAILS OF CAPITAL EXPENDITURES BY MINISTRIES, DEPARTMENT AND AGENCIES**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2011**

ACTUAL PREVIOUS YEAR(2010)	CAPITAL EXPENDITURES ACCORDING BY SECTOR	NOTE	TOTAL CAPITAL EXPENDITURE	ACTUAL REGULAR CAPITAL EXPENDITURE	MDG RELATED CAPITAL EXPENDITURE	FINAL BUDGET	INITIAL/ORIGINAL BUDGET	VIREMENT BUDGET	PERFORMANCE ON TOTAL
N			N	N	N		N		%
	<b>A-ADMINISTRATIVE SECTOR:</b>								
86,026,250,207.89	STATE HOUSE		36,886,697,094.10	36,886,697,094.10	-	8,645,586,800.40	8,645,586,800.40		426.65
212,224,102.39	NATIONAL BOUNDARY COMMISSION		116,448,088.68	116,448,088.68	-	214,836,318.35	214,836,318.35		54.20
	BORDERS COMMUNITIES DEVELOPMENT AGENCY		197,159,218.59	197,159,218.59	-	292,603,187.80	292,603,187.80		67.38
	BUREAU OF PUBLIC ENTERPRISE		124,275,370.07	124,275,370.07	-	220,967,074.27	220,967,074.27		56.24
17,947,850.00	MINISTRY OF SPECIAL DUTIES		109,508,114.59	109,508,114.59	-	46,668,247.00	46,668,247.00		234.65
642,391,494.16	NATIONAL POVERTY ERADICATION PROGRAM (NAPEP)		4,731,170,625.04	4,731,170,625.04	-	2,392,502,131.82	2,392,502,131.82		197.75
	NATIONAL COMMISSION FOR REFUGEES		28,621,759.66	28,621,759.66	-				#DIV/0!
277,153,917.68	NEW PARTNERSHIP FOR AFRICA DEV. (NEPAD)		228,130,500.00	228,130,500.00	-	366,478,698.83	366,478,698.83		62.25
192,617,432.08	CODE OF CONDUCT TRIBUNAL SMALL AND MEDIUM ENTERPRISES DEV. AGENCY OF NIGERIA(SMEDAN)		68,481,760.36	68,481,760.36	-	72,846,271.00	72,846,271.00		94.01
	NIGERIA CHRISTIAN PILGRIM COMMISSION		-	-	-	153,130,145.08	153,130,145.08		-
	OFFICE OF THE SPECIAL ADVISER ON NIGER DELTA MILITANT		543,967,763.60	543,967,763.60	-	-	-		#DIV/0!
1,301,156,801.70	NATIONAL ASSEMBLY- MANAGEMENT		2,645,390,725.38	2,645,390,725.38	-	4,198,380,000.00	4,198,380,000.00		63.01
1,174,961,900.89	NASS- SENATE		2,203,868,558.72	2,203,868,558.72	-	2,000,000,000.00	2,000,000,000.00		110.19
1,409,765,211.05	NASS- HOUSE OF REPRESENTATIVES		1,967,832,038.44	1,967,832,038.44	-	5,100,000,000.00	5,100,000,000.00		38.58
224,834,471.32	NATIONAL ASSEMBLY SERVICE COMMISSION		23,038,394.50	23,038,394.50	-	191,550,000.00	191,550,000.00		12.03
	LEGISLATIVE AIDES		163,213,000.00	163,213,000.00	-		300,000,000.00		#DIV/0!
	SECRETARY TO GOVERNMENT OF THE FEDERATION		2,262,735,263.09	2,262,735,263.09	-	645,607,756.76	645,607,756.76		350.48
36,102,913,406.37	MIN OF DEFENCE(ADD NA/NAF/NN CIVILLIAN SAL.)		3,059,863,101.05	3,059,863,101.05	-	1,267,726,040.96	1,267,726,040.96		241.37
	DEFENCE HEADQUARTERS(DHQ)		-	-	-	716,679,868.71	716,679,868.71		-
	NIGERIAN ARMY		5,628,721,509.90	5,628,721,509.90	-	6,978,617,081.36	6,978,617,081.36		80.66
	NIGERIAN NAVY		9,393,128,554.32	9,393,128,554.32	-	12,010,435,859.98	12,010,435,859.98		78.21
	NIGERIAN AIRFORCE		5,380,896,551.30	5,380,896,551.30	-	6,969,536,641.82	6,969,536,641.82		77.21
	NIGERIA DEFENCE ACADEMY		1,437,318,725.49	1,437,318,725.49	-	3,281,458,952.23	3,281,458,952.23		43.80
	NIGERIAN DEFENCE COLLEGE		180,986,393.89	180,986,393.89	-	248,104,687.02	248,104,687.02		72.95
	COMMAND AND STAFF COLLEGE, JAJI		240,443,202.58	240,443,202.58	-	341,248,868.27	341,248,868.27		70.46
	NIG. ARMED FORCES RESETTLEMENT CENTRE		283,681,911.59	283,681,911.59	-	272,999,094.81	272,999,094.81		103.91
	DEFENCE INTELLIGENCE SCHOOL		-	-	-	37,227,149.24	37,227,149.24		-
	DEFENCE INTELLIGENCE AGENCY		5,653,575,756.00	5,653,575,756.00	-	4,550,059,620.19	4,550,059,620.19		124.25
	PRESIDENTIAL COMMITTEE ON BARRACK REHAB.		1,273,185,219.04	1,273,185,219.04	-	496,361,989.82	496,361,989.82		256.50
	DEFENCE MISSIONS		4,471,100,429.05	4,471,100,429.05	-	688,386,505.18	688,386,505.18		649.50
	DIRECTORATE OF MILITARY PENSION		47,190,251.22	47,190,251.22	-	54,444,705.88	54,444,705.88		86.68
	FEDERAL MINISTRY OF INTER-GOV. TAL AFFAIRS		-	-	-	-	-		#DIV/0!
2,886,583,350.18	FEDERAL MINISTRY OF FOREIGN AFFAIRS		1,963,922,137.10	1,963,922,137.10	-	1,026,744,233.10	1,026,744,233.10		191.28
	NIGERIA CHRISTIAN PILGRIM COMMISSION		-	-	-	153,130,145.08	153,130,145.08		-
	OVERSEAS MISSION		753,809,131.69	753,809,131.69	-	6,149,232,030.98	6,149,232,030.98		12.26





**NOTE 10**  
**DETAILS OF CAPITAL EXPENDITURES BY MINISTRIES, DEPARTMENT AND AGENCIES**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2011 CONT'D**

ACTUAL PREVIOUS YEAR(2010)	CAPITAL EXPENDITURES ACCORDING BY SECTOR	NOTE	TOTAL CAPITAL EXPENDITURE	ACTUAL REGULAR CAPITAL EXPENDITURE	MDG RELATED CAPITAL EXPENDITURE	FINAL BUDGET	INITIAL/ORIGINAL BUDGET	VIREMENT BUDGET	PERFORMANCE ON TOTAL
N			N	N	N		N		%
2,947,581,188.62	FEDERAL MINISTRY OF INF & COMMUNICATION		131,376,449.10	131,376,449.10	-	333,376,574.75	333,376,574.75		39.41
8,369,636,936.01	MINISTRY OF INTERIOR		682,335,559.98	682,335,559.98	-	1,361,573,814.32	1,361,573,814.32		50.11
	NIGERIAN PRISONS SERVICE(NPS)		1,994,262,531.40	1,994,262,531.40	-	2,874,289,826.51	2,874,289,826.51		69.38
	NIGERIAN IMMIGRATION SERVICE(NIS)		1,297,884,815.95	1,297,884,815.95	-	1,192,325,691.97	1,192,325,691.97		108.85
	NATIONAL SECURITY & CIVIL DEFENCE CORPS		629,393,850.56	629,393,850.56	-	828,125,846.50	828,125,846.50		76.00
	IMMIGRATION, PRISONS & NSCDC BOARD		21,476,016.00	21,476,016.00	-	36,151,677.64	36,151,677.64		59.41
	CUSTOMS, IMMIGRATION & PRISONS PENSION BD		21,104,074.00	21,104,074.00	-	-	-		#DN/01
	FEDERAL FIRE SERVICE		340,555,792.59	340,555,792.59	-	484,757,272.43	484,757,272.43		70.25
	POLICE SERVICE COMMISSION		619,705,463.73	619,705,463.73	-	1,821,122,239.34	1,821,122,239.34		34.03
	POLICE PENSION BOARD		-	-	-	75,619,824.73	75,619,824.73		-
32,046,327,808.37	POLICE FORMATION AND COMMAND		14,295,407,459.11	14,295,407,459.11	-	8,121,607,223.79	8,121,607,223.79		176.02
653,086,596.25	MINISTRY OF POLICE AFFAIRS		22,160,590,065.56	22,160,590,065.56	-	9,980,596,566.96	9,980,596,566.96		222.04
5,096,470,289.70	OFFICE OF HEAD OF SERVICE OF THE FEDERATION		2,615,467,619.89	2,114,527,970.02	500,939,649.87	3,711,312,628.43	3,711,312,628.43		70.47
	FEDERAL STAFF HOUSING LOAN BOARD		-	-	-	701,002,772.60	701,002,772.60		-
	PUBLIC SERVICE INSTITUTE		1,094,875,732.64	988,983,945.48	105,891,787.16	585,201,540.28	585,201,540.28		187.09
980,310,679.79	OFFICE OF THE AUDITOR-GENERAL OF FED.		3,294,290,198.69	3,294,290,198.69	-	1,760,006,116.14	1,760,006,116.14		187.17
97,138,531.00	PUBLIC COMPLAINTS COMMISSION		247,671,075.71	247,671,075.71	-	143,288,509.49	143,288,509.49		172.85
181,798,055.34	FEDERAL CIVIL SERVICE COMMISSION		535,198,704.55	535,198,704.55	-	447,762,836.83	447,762,836.83		119.53
25,498,647,636.70	INDEPENDENT NATION ELECTORAL COMMISSION		61,755,568,443.76	61,755,568,443.76	-	7,114,878,288.00	7,114,878,288.00		867.96
118,831,926.13	FEDERAL CHARACTER COMMISSION		97,305,023.27	97,305,023.27	-	95,525,672.66	95,525,672.66		101.86
	GIJARA WATER MANAGEMENT AUTHORITY YOUTH DEV.		97,775,514.40	97,775,514.40	-	188,042,481.57	188,042,481.57		52.00
			-	-	-	-	-		-
160,875,000.28	Parastatals & Agencies under Administrative Sector	11	67,350,126,825.05	67,350,126,825.05	-	80,684,616,443.56	80,684,616,443.56		83.47
<b>206,619,524,593.89</b>	<b>Sub-Total A= Administrative sector</b>		<b>272,130,348,590.77</b>	<b>271,523,517,153.74</b>	<b>606,831,437.03</b>	<b>193,284,687,200.30</b>	<b>193,584,687,200.30</b>		<b>140.79</b>
	<b>Economic Sector:</b>								
66,277,832,719.82	FEDERAL MINISTRY OF WATER RESOURCES		51,824,461,712.66	51,824,461,712.66	-	23,496,413,498.00	23,496,413,498.00		220.56
31,551,023,349.69	FEDERAL MINISTRY OF AGRICULTURE		53,127,339,767.19	53,127,339,767.19	-	12,813,033,319.78	12,813,033,319.78		414.64
	NATIONAL AGRICULTURAL SEEDS COUNCIL		262,901,177.00	262,901,177.00	-	257,479,698.75	257,479,698.75		102.11
	NIGERIA AGRICULTURAL QUARANTINE SERVICE		-	-	-	-	-		#DN/01
	NIGERIA HYDROLOGICAL SERVICE AGENCY		211,082,653.82	211,082,653.82	-	204,225,104.80	204,225,104.80		103.36
1,767,275,861.21	FEDERAL MINISTRY OF FINANCE		960,224,289.10	960,224,289.10	-	1,768,681,919.03	1,768,681,919.03		54.29
51,274,216.85	DEBT MANAGEMENT OFFICE		172,336,142.42	172,336,142.42	-	32,408,496.31	32,408,496.31		531.76
61,916,838.76	BUDGET OFFICE OF THE FEDERATION		113,235,357.57	113,235,357.57	-	124,243,780.90	124,243,780.90		91.14
	INVESTMENT AND SECURITIES TRIBUNAL		-	-	-	98,000,000.00	98,000,000.00		-
787,235,562.91	OFFICE OF THE ACCOUNTANT-GENERAL OF FED		1,960,824,635.99	1,936,219,194.99	24,605,441.00	865,274,943.18	865,274,943.18		226.61



**NOTE 10**  
**DETAILS OF CAPITAL EXPENDITURES BY MINISTRIES, DEPARTMENT AND AGENCIES**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2011 CONT'D**

ACTUAL PREVIOUS YEAR(2010)	CAPITAL EXPENDITURES ACCORDING BY SECTOR	NOTE	TOTAL CAPITAL EXPENDITURE	ACTUAL REGULAR CAPITAL EXPENDITURE	MDG RELATED CAPITAL EXPENDITURE	FINAL BUDGET	INITIAL/ORIGINAL BUDGET	VIREMENT BUDGET	PERFORMANCE ON TOTAL
N			N	N	N		N		%
	FEDERAL INLAND REVENUE SERVICE		-	-	-	25,806,619,988.98	25,806,619,988.98		-
9,373,773,463.18	NIGERIA CUSTOM SERVICE		7,180,289,787.91	7,180,289,787.91	-	16,321,046,104.00	16,321,046,104.00		43.99
6,977,925,126.13	FEDERAL MINISTRY OF TRADE & INVESTMENTS		446,956,858.43	446,956,858.43	-	485,295,121.74	485,295,121.74		92.10
2,660,954,779.64	MIN. OF EMP, LABOUR AND PRODUCTIVITY		229,668,185.10	229,668,185.10	-	276,070,520.40	276,070,520.40		83.19
	INDUSTRIAL ARBITRATION PANEL		107,598,036.00	107,598,036.00	-	32,176,235.42	32,176,235.42		334.40
23,459,315,237.87	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY		597,890,463.43	597,890,463.43	-	226,044,158.44	226,044,158.44		264.50
	NATURAL MEDICINE DEV. AGENCY		681,704,107.76	681,704,107.76	-	38,190,181.38	38,190,181.38		1,785.02
	NATIONAL BIOTECHNOLOGY DEV. AGENCY(NABDA)		-	-	-	1,029,349,567.62	1,029,349,567.62		-
43,918,272,859.50	FEDERAL MINISTRY OF TRANSPORT		520,668,593.83	520,668,593.83	-	1,434,782,472.00	1,434,782,472.00		36.29
23,598,793,716.37	MINISTRY OF AVIATION		8,897,224,960.91	8,897,224,960.91	-	10,512,099,451.02	10,512,099,451.02		84.64
70,099,507,674.83	FEDERAL MINISTRY OF POWER		44,804,576,221.79	44,804,576,221.79	-	23,751,508,087.51	23,751,508,087.51		188.64
17,698,778,376.01	FEDERAL MINISTRY OF PETROLEUM RESOURCES		6,713,390,898.94	6,713,390,898.94	-	2,842,517,165.91	2,842,517,165.91		236.18
	DEPARTMENT OF PETROLEUM RESOURCES (DPR)		5,748,522,888.30	5,748,522,888.30	-	4,786,302,785.84	4,786,302,785.84		120.10
2,896,608,565.88	MINISTRY OF MINES AND STEEL		1,108,042,250.44	1,108,042,250.44	-	948,901,422.57	948,901,422.57		116.77
167,420,123.61	NIGERIA GEOLOGICAL SURVEY AGENCY		401,620,114.99	401,620,114.99	-	1,316,426,688.42	1,316,426,688.42		30.51
136,337,799,376.47	FEDERAL MINISTRY OF WORKS		125,485,288,479.81	125,485,288,479.81	-	144,310,242,475.82	144,310,242,475.82		86.96
2,845,356,563.54	SURVEY-GENERAL OF THE FEDERATION		2,750,700,141.85	2,750,700,141.85	-	2,874,609,993.75	2,874,609,993.75		95.69
	FEDERAL ROADS MAINTENANCE AGENCY		12,116,570,792.35	12,116,570,792.35	-	8,460,630,104.73	8,460,630,104.73		143.21
4,182,818,613.73	FEDERAL MINISTRY OF CULTURE & TOURISM		1,009,101,497.50	1,009,101,497.50	-	683,458,782.77	683,458,782.77		147.65
741,832,112.41	NATIONAL PLANNING COMMISSION		597,790,299.25	511,052,123.25	86,738,176.00	524,199,414.61	524,199,414.61		114.04
131,585,631.20	NATIONAL SALARIES, INCOMES AND WAGES COMM		101,820,915.80	101,820,915.80	-	95,482,808.04	95,482,808.04		106.64
283,647,808.02	REVENUE MOB, ALLOCATION & FISCAL COMMISSION		232,094,976.57	232,094,976.57	-	664,276,621.00	664,276,621.00		34.94
	FISCAL RESPONSIBILITY COMMISSION		-	-	-	143,224,212.23	143,224,212.23		-
	NIG. INTEGRATION WATER RESOURCES MGT. COMM.		106,780,855.10	106,780,855.10	-	151,028,406.38	151,028,406.38		70.70
	GURARA WATER MANAGEMENT AUTHORITY		-	-	-	188,042,481.57	188,042,481.57		-
126,741,171.02	MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT		32,831,255,542.92	32,831,255,542.92	-	33,147,994,157.83	33,147,994,157.83		99.04
399,305,475.00	NATIONAL BUREAU OF STATISTICS		159,765,982.44	159,765,982.44	-	286,305,063.24	286,305,063.24		55.80
32,632,805,033.83	CAPITAL SUPPLEMENTATION	25	161,498,887,066.92	161,498,887,066.92	-	244,224,645,585.82	244,224,645,585.82		66.13
	Parastatals & Agencies under Economic Sector	11	159,473,204,402.46	159,473,204,402.46	-	224,544,165,848.75	224,544,165,848.75		71.02
<b>479,029,800,257.49</b>	<b>Sub-Total Economic Sector:</b>		<b>682,433,820,056.55</b>	<b>682,322,476,439.55</b>	<b>111,343,617.00</b>	<b>789,765,396,668.54</b>	<b>789,765,396,668.54</b>		<b>86.41</b>
	<b>Law and Justice:</b>								
6,317,256,071.25	NATIONAL JUDICIAL COUNCIL - ABUJA		9,629,402,091.82	9,629,402,091.82	-	3,000,000,000.00	3,000,000,000.00		320.98
2,850,836,618.21	SUPREME COURT OF NIGERIA		3,888,018,083.12	3,888,018,083.12	-	3,617,467,455.00	3,837,467,455.00	(220,000,000.00)	107.48



**NOTE 10**  
**DETAILS OF CAPITAL EXPENDITURES BY MINISTRIES, DEPARTMENT AND AGENCIES**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2011 CONT'D**

ACTUAL PREVIOUS YEAR(2010)	CAPITAL EXPENDITURES ACCORDING BY SECTOR	NOTE	TOTAL CAPITAL EXPENDITURE	ACTUAL REGULAR CAPITAL EXPENDITURE	MDG RELATED CAPITAL EXPENDITURE	FINAL BUDGET	INITIAL/ORIGINAL BUDGET	VIREMENT BUDGET	PERFORMANCE ON TOTAL
N			N	N	N		N		%
5,227,826,653.45	COURT OF APPEAL, ABUJA		-	-	-	3,110,000,000.00	3,110,000,000.00		-
5,123,126,508.81	FEDERAL HIGH COURT-LAGOS		3,698,238,640.56	3,698,238,640.56	-	6,746,628,764.08	6,746,628,764.08		54.82
3,100,807,561.57	FCT. HIGH COURT OF JUSTICE, ABUJA		16,431,514,825.78	16,431,514,825.78	-	3,880,713,839.01	3,880,713,839.01		423.41
967,193,956.07	SHARIA COURT OF APPEAL, ABUJA		2,198,162,114.41	2,198,162,114.41	-	1,813,937,510.10	1,813,937,510.10		121.18
2,485,430,450.56	CUSTOMARY COURT OF APPEAL, ABUJA		2,951,797,090.85	2,951,797,090.85	-	2,923,360,000.00	2,923,360,000.00		100.97
4,550,384,812.33	NATIONAL INDUSTRIAL COURT		6,158,029,060.31	6,158,029,060.31	-	4,300,000,000.00	4,300,000,000.00		143.21
860,077,743.81	NATIONAL JUDICIAL INSTITUTE - ABUJA		4,219,782,071.48	4,219,782,071.48	-	4,210,000,000.00	4,210,000,000.00		100.23
618,058,623.53	FCT. JUDICIAL SERVICE COMMITTEE -FCT ABUJA		1,048,140,087.93	1,048,140,087.93	-	1,175,000,000.00	1,175,000,000.00		89.20
1,542,755,667.26	FEDERAL JUDICIAL SERVICE COMMISSION - ABUJA		1,590,960,370.34	1,590,960,370.34	-	997,110,000.00	997,110,000.00		159.56
938,709,688.66	FEDERAL MINISTRY OF JUSTICE		112,187,733.09	112,187,733.09	-	30,788,071.50	30,788,071.50		364.39
248,324,798.27	NAT. HUMAN RIGHTS COMMISSION		113,932,325.72	113,932,325.72	-	16,180,868.13	16,180,868.13		704.12
195,967,933.82	IND CORRUPT PRACTICES COMMISSION		-	-	-	-	-		#DIV/0!
310,000,000.00	CODE OF CONDUCT BUREAU		714,245,216.20	714,245,216.20	-	1,337,786,116.31	1,337,786,116.31		53.39
	Parastatals & Agencies under law & Justice Sector	11	-	-	-	553,018,339.91	553,018,339.91		-
35,136,757,089.86	<b>Sub-Total Law &amp; Justice</b>		<b>52,754,409,711.41</b>	<b>52,754,409,711.41</b>	-	<b>37,711,990,964.04</b>	<b>37,931,990,964.04</b>	<b>(220,000,000.00)</b>	<b>138.85</b>
	<b>REGIONAL SECTOR</b>								
53,714,473,367.33	MINISTRY FOR FEDERAL CAPITAL TERRITORY		36,622,162,915.80	36,622,162,915.80	-	42,606,849,246.00	42,606,849,246.00		85.95
74,556,880,616.05	NIGER DELTA AFFAIRS		57,295,434,113.10	57,295,434,113.10	-	51,977,575,020.00	51,977,575,020.00		110.23
44,937,757,490.50	NIGER DELTA DEVELOPMENT COMMISSION	26	56,076,920,532.00	56,076,920,532.00	-	56,076,920,532.00	56,076,920,532.00		100.00
			-	-	-	-	-		
173,208,911,473.88	<b>Sub-Total Regional Development</b>		<b>149,994,517,560.90</b>	<b>149,994,517,560.90</b>	-	<b>150,661,344,798.00</b>	<b>150,661,344,798.00</b>	-	<b>99.56</b>
	<b>SOCIAL SECTOR</b>								
3,968,351,460.04	MINISTRY OF YOUTH DEVELOPMENT		1,922,315,057.85	1,922,315,057.85	-	3,972,464,410.73	3,972,464,410.73		48.39
1,170,022,297.61	FEDERAL MINISTRY OF WOMEN AFFAIRS		2,730,913,441.41	2,730,913,441.41	-	857,666,290.30	857,666,290.30		318.41
	NATIONAL CENTRE FOR WOMEN DEVELOPMENT		62,200,590.85	62,200,590.85	-	20,072,992.70	20,072,992.70		309.87
40,847,356,063.45	FEDERAL MINISTRY OF EDUCATION		7,946,666,418.46	7,946,666,418.46	-	5,490,452,262.42	5,490,452,262.42		144.74
	UNITY SCHOOLS		4,297,200,735.00	4,297,200,735.00	-	5,476,662,067.22	5,476,662,067.22		78.46
31,057,991,864.79	FEDERAL MINISTRY OF HEALTH		6,614,566,520.09	6,454,807,277.34	159,959,242.75	11,877,893,215.69	11,877,893,215.69		55.69
	FEDERAL COLL. OF COMPLIMENTARY & ALTERN. MED		6,851,310.00	6,851,310.00	-	225,000,000.00	225,000,000.00		3.05
4,792,378,240.50	FEDERAL MINISTRY OF ENVIRONMENT		13,711,396,369.24	13,711,396,369.24	-	11,006,368,585.26	11,006,368,585.26		124.58
	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY		283,721,187.95	283,721,187.95	-	480,947,437.74	480,947,437.74		58.99
	NATIONAL ENVIRONMENTAL STD AND REGULATION ENF. AGENCY		615,508,778.19	342,746,584.74	272,762,193.45	934,751,066.73	934,751,066.73		65.85
2,805,091,248.10	NATIONAL SPORTS COMMISSION		1,682,957,054.85	1,682,957,054.85	-	1,624,309,186.81	1,624,309,186.81		103.61
557,682,568.92	NATIONAL POPULATION COMMISSION		272,920,807.30	272,920,807.30	-	286,577,017.98	286,577,017.98		95.23
	TRANSFER TO UNIVERSAL BASIC EDUCATION	26	64,567,020,695.00	64,567,020,695.00	-	64,567,020,695.00	64,567,020,695.00		100.00
			-	-	-	-	-		
46,080,865,458.00	PARASTATALS & AGENCIES UNDER SOCIAL SECTOR	11	61,125,364,618.11	61,125,364,618.11	-	86,702,469,881.42	86,702,469,881.42		70.50
131,279,739,201.40	<b>Sub-Total Social Sector</b>		<b>165,839,603,584.30</b>	<b>165,406,882,148.10</b>	<b>432,721,436.20</b>	<b>193,522,655,111.00</b>	<b>193,522,655,111.00</b>	-	<b>85.70</b>
1,025,274,732,616.32	<b>TOTAL EXPENDITURE:</b>		<b>1,323,152,699,503.93</b>	<b>1,322,001,803,013.70</b>	<b>1,150,896,490.23</b>	<b>1,364,946,074,741.88</b>	<b>1,365,466,074,741.88</b>	<b>(220,000,000.00)</b>	<b>96.94</b>



## NOTE II

### DETAILS OF CAPITAL EXPENDITURE BY PARASTATALS & AGENCIES FOR THE YEAR ENDED 31ST DECEMBER, 2011

S/N	DESCRIPTION	TOTAL CAPITAL EXPENDITURE	FINAL BUDGET	INITIAL/ORIGINAL BUDGET	SUPPLEMENTARY BUDGET	PERFORMANCE ON TOTAL
		N	N	N	N	%
	<b>ADMINISTRATION</b>					
	<b>PRESIDENCY:</b>					
1	OFFICE OF THE NATIONAL SECURITY ADVISER	29,209,440,529.30	37,540,799,789.18	37,540,799,789.18		77.81
2	DIRECTORATE OF STATE SECURITY	1,390,723,695.99	1,809,083,259.04	1,809,083,259.04		76.87
3	NATIONAL INTELLIGENCE AGENCY	1,603,957,127.99	2,649,494,666.10	2,649,494,666.10		60.54
4	PRESIDENTIAL AIR FLEET	19,073,863,577.17	16,995,677,112.54	16,995,677,112.54		112.23
5	NIPSS. KURU	133,758,832.33	198,126,826.92	198,126,826.92		67.51
6	BUREAU OF PUBLIC ENTERPRISES (BPE)	30,619,491.74	45,354,333.87	45,354,333.87		67.51
7	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	1,076,216,910.93	1,122,228,550.34	1,122,228,550.34		95.90
8	ECONOMIC AND FINANCIAL CRIME COMMISSION (EFCC)	3,783,544,466.00	5,790,816,922.63	5,790,816,922.63		65.34
9	NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	11,280,865.38	143,224,212.23	143,224,212.23		7.88
10	NIGERIA INVESTMENT PROMOTION COUNCIL	96,693,131.81	16,709,491.43	16,709,491.43		578.67
	<b>TOTAL:STATE HOUSE</b>	<b>56,410,098,628.63</b>	<b>66,311,515,164.29</b>	<b>66,311,515,164.29</b>	-	<b>1,210.26</b>
					-	
	<b>SECRETARY TO THE GOVERNMENT OF THE FEDERATION (SGF):</b>		-			
11	LAGOS LIASON OFFICE	3,627,954.33	5,401,416.05	5,401,416.05		67.17
12	NATIONAL HOSPITAL	2,433,940,211.76	3,109,629,805.38	3,109,629,805.38		78.27
13	NATIONAL MERIT AWARD	40,112,907.56	40,112,907.26	40,112,907.26		100.00
14	FEDERAL ROAD SAFETY COMMISSION	303,104,919.88	448,535,941.00	448,535,941.00		67.58
15	UTILITIES CHARGE COMMISSION	10,883,862.98	16,204,248.16	16,204,248.16		67.17
16	NATIONAL COMMISSION FOR REFUGEES	144,145,238.33	213,552,600.82	213,552,600.82		67.50
17	NATIONAL LOTTERY TRUST FUND (NLTF)	142,547,395.31	219,215,241.39	219,215,241.39		65.03
18	PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPPRA)	39,907,497.59	59,415,576.57	59,415,576.57		67.17
19	NATIONAL LOTTERY REGULATORY COMMISSION	39,309,582.37	58,525,381.00	58,525,381.00		67.17
20	NATIONAL ECONOMIC INTELLIGENT COMMITTEE	14,511,817.31	21,605,664.21	21,605,664.21		67.17
21	NATIONAL ACTION COMMITTEE ON AIDS (NACA)	292,339,931.73	443,063,722.34	443,063,722.34		65.98
22	SERVICOM	18,139,771.63	27,007,080.26	27,007,080.26		67.17
23	NATIONAL PENSION COMMISSION	1,132,955,549.40	1,738,760,253.62	1,738,760,253.62		65.16
24	NAT. IDENTITY MANAGEMENT COMMISSION	548,538,563.26	833,882,815.27	833,882,815.27		65.78
25	NATIONAL HAJJ COMMISSION OF NIGERIA	112,013,903.25	166,484,147.79	166,484,147.79		67.28
26	PRESIDENTIAL TECHNICAL COMMITTEE ON LAND REFORMS	336,979,035.24	500,141,605.20	500,141,605.20		67.38
27						
	<b>TOTAL:SECRETARY TO THE GOVERNMENT OF THE FEDERATION (SGF)</b>	<b>5,613,058,141.91</b>	<b>7,901,538,406.31</b>	<b>7,901,538,406.31</b>	-	<b>1,112.95</b>



## NOTE II

### DETAILS OF CAPITAL EXPENDITURE BY PARASTATALS & AGENCIES FOR THE YEAR ENDED 31ST DECEMBER, 2011 CONT'D

S/N	DESCRIPTION	TOTAL CAPITAL EXPENDITURE	FINAL BUDGET	INITIAL/ORIGINAL BUDGET	SUPPLEMENTARY BUDGET	PERFORMANCE ON TOTAL
		N	N	N	N	%
28	INFRASTRUCTURAL CONCESSIONARY AND REGULATORY COMMISSION	52,015,205.35	76,386,246.83	76,386,246.83		68.09
	<b>TOTAL:INFRASTRUCTURAL CONCESSIONARY AND REGULATORY COMMISSION</b>	<b>52,015,205.35</b>	<b>76,386,246.83</b>	<b>76,386,246.83</b>		
	<b>MINISTRY OF DEFENCE</b>		-			
29	DEFENCE INDUSTRIES CORPORATION OF NIGERIA (DICON)	229,578,231.61	340,001,978.27	340,001,978.27		67.52
30	DEFENCE INTELLIGENT SCHOOL	25,132,689.45	-			
	<b>TOTAL:MINISTRY OF DEFENCE</b>	<b>254,710,921.06</b>	<b>340,001,978.27</b>	<b>340,001,978.27</b>	-	<b>67.52</b>
	<b>MINISTRY OF FOREIGN AFFAIRS</b>		-			
31	TECHNICAL AIDS CORPS	51,864,218.53	77,217,130.45	77,217,130.45		67.17
32	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	16,030,758.46	23,867,113.05	23,867,113.05		67.17
33	DIRECTORATE OF TECHNICAL COOP. IN AFRICA	2,357,464.48	3,509,869.57	3,509,869.57		67.17
34	NIGERIA INSTITUTE OF INTERNATIONAL AFFAIRS	21,217,180.31	31,588,826.09	31,588,826.09		67.17
	<b>TOTAL:MINISTRY OF FOREIGN AFFAIRS</b>	<b>91,469,621.77</b>	<b>136,182,939.16</b>	<b>136,182,939.16</b>		<b>67.17</b>
	<b>FEDERAL MINISTRY OF INFORMATION AND COMMUNICATION-HQTRS</b>					
35	NIGERIAN TELEVISION AUTHORITY	720,241,694.63	683,028,321.04	683,028,321.04		105.45
36	FEDERAL RADIO CORPORATION OF NIGERIA	98,659,978.80	145,283,331.19	145,283,331.19		67.91
37	NEWS AGENCY OF NIGERIA	38,692,650.49	56,729,935.11	56,729,935.11		68.20
38	VOICE OF NIGERIA	950,303,393.86	382,860,458.18	382,860,458.18		248.21
39	NIGERIAN FILM CORPORATION	177,029,497.72	231,932,377.09	231,932,377.09		76.33
40	NATIONAL BROADCASTING COMMISSION	286,347,054.01	441,313,452.49	441,313,452.49		64.89
41	NIGERIA PRESS COUNCIL	31,942,319.18	47,014,160.52	47,014,160.52		67.94
42	NATIONAL FILM AND VIDEO CENSOR BOARD	651,339,251.45	1,005,966,331.31	1,005,966,331.31		64.75
43	ADVERTISING PRACTITIONERS OF NIGERIA	31,410,129.61	46,313,452.49	46,313,452.49		67.82
	<b>TOTAL:FEDERAL MINISTRY OF INFORMATION AND COMMUNICATION</b>	<b>2,985,965,969.75</b>	<b>3,040,441,819.43</b>	<b>3,040,441,819.43</b>		<b>98.21</b>
	<b>OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION (OHCSF)</b>					
44	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	930,995,458.93	1,374,084,703.44	1,374,084,703.44		67.75
45	FEDERAL TRAINING CENTRE CALABAR	183,623,623.28	271,430,167.13	271,430,167.13		67.65
46	FEDERAL TRAINING CENTRE ENUGU	91,061,653.59	135,575,542.91	135,575,542.91		67.17
47	FEDERAL TRAINING CENTRE ILORIN	255,429,752.31	380,292,098.56	380,292,098.56		67.17



**NOTE II**

**DETAILS OF CAPITAL EXPENDITURE BY PARASTATALS & AGENCIES FOR THE YEAR ENDED 31ST DECEMBER, 2011 CONT'D**

S/N	DESCRIPTION	TOTAL CAPITAL EXPENDITURE	FINAL BUDGET	INITIAL/ORIGINAL BUDGET	SUPPLEMENTARY BUDGET	PERFORMANCE ON TOTAL
		N	N	N	N	%
48	FEDERAL TRAINING CENTRE KADUNA	89,973,267.30	133,955,118.09	133,955,118.09		67.17
49	FEDERAL TRAINING CENTRE LAGOS	176,175,276.07	262,295,464.19	262,295,464.19		67.17
50	FEDERAL TRAINING CENTRE MAIDUGURI	186,406,107.27	277,527,457.46	277,527,457.46		67.17
51	BUREAU OF PUBLIC SERVICE REFORMS	29,143,197.83	43,389,337.48	43,389,337.48		67.17
	<b>TOTAL:OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION (OHCSF)</b>	<b>1,942,808,336.57</b>	<b>2,878,549,889.27</b>	<b>2,878,549,889.27</b>		67.49
	<b>SUB-TOTAL ADMINISTRATIVE SECTOR</b>	<b>67,350,126,825.05</b>	<b>80,684,616,443.56</b>	<b>80,684,616,443.56</b>	<b>-</b>	83.47
	<b><i>ECOMOMIC</i></b>					
52	FEDERAL MINISTRY OF AGRICULTURE					
53	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO	58,772,071.18	88,674,548.25	88,674,548.25		66.28
54	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) -ILORIN	43,063,849.40	64,114,855.50	64,114,855.50		67.17
55	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION-ILORIN	665,746,034.53	1,030,098,759.00	1,030,098,759.00		64.63
56	NATIONAL CEREALS RESEARCH INSTITUTE-BADEGI	96,508,715.19	145,417,947.89	145,417,947.89		66.37
57	NATIONAL VETERINARY RESEARCH INSTITUTE-VOM	396,021,486.96	592,425,483.75	592,425,483.75		66.85
58	NATIONAL ROOT CROPS RESEARCH INSTITUTE -UMUDIKE	107,035,960.01	138,637,784.75	138,637,784.75		77.21
59	NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR )-BENIN	257,814,032.95	387,751,168.75	387,751,168.75		66.49
60	INSTITUTE OF AGRICULTURAL RESEARCH -ZARIA	50,170,552.71	74,695,545.85	74,695,545.85		67.17
61	NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE -ZARIA	797,804,739.80	962,192,420.25	962,192,420.25		82.92
62	NATIONAL HORTICULTURAL RESEARCH INSTITUTE -IBADAN	157,805,213.27	168,333,775.64	168,333,775.64		93.75
63	NATIONAL FOOD RESERVE AGENCY	5,248,990,297.06	7,764,866,162.66	7,764,866,162.66		67.60
64	COCOA RESEARCH INSTITUTE -IBADAN	77,003,720.85	114,645,636.75	114,645,636.75		67.17
65	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING -IBADAN	104,032,040.03	159,044,618.14	159,044,618.14		65.41
66	RUBBER RESEARCH INSTITUTE- BENIN	70,712,352.82	105,278,844.00	105,278,844.00		67.17
67	NATIONAL INSTITUTE OF FRESHWATER FISH-NEW BUSSA	128,526,448.64	190,455,211.00	190,455,211.00		67.48
68	NATIONAL AGRIC EXTENSION RESEARCH LIASON SERVICES-ZARIA	47,402,147.83	70,573,854.89	70,573,854.89		67.17
69	VETERINARY COUNCIL OF NIGERIA	152,041,891.82	225,289,848.25	225,289,848.25		67.49
70	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECH-IBADAN	256,999,183.08	387,655,821.31	387,655,821.31		66.30
71	FEDERAL COLLEGE OF AGRICULTURE -AKURE	31,391,303.74	46,736,391.00	46,736,391.00		67.17
72	FEDERAL COLLEGE OF AGRICULTURE MOORE PLANTATION -IBADAN	78,971,077.01	119,138,410.75	119,138,410.75		66.29
73	FEDERAL COLLEGE OF AGRICULTURE -ISIAGU	27,670,711.26	41,197,052.25	41,197,052.25		67.17
74	FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY- NEW BUSSA	16,302,210.73	24,271,260.00	24,271,260.00		67.17



## NOTE II

### DETAILS OF CAPITAL EXPENDITURE BY PARASTATALS & AGENCIES FOR THE YEAR ENDED 31ST DECEMBER, 2011 CONT'D

S/N	DESCRIPTION	TOTAL CAPITAL EXPENDITURE	FINAL BUDGET	INITIAL/ORIGINAL BUDGET	SUPPLEMENTARY BUDGET	PERFORMANCE ON TOTAL
		N	N	N	N	%
75	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY-VOM	108,947,482.86	164,443,649.44	164,443,649.44		66.25
76	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY -VOM	393,445,890.61	64,713,427.50	64,713,427.50		607.98
77	FEDERAL COLLEGE OF FRESH WATER FISHERIES -BAGA	133,886,027.91	198,376,087.38	198,376,087.38		67.49
78	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY-LAGOS	39,400,355.01	58,660,526.25	58,660,526.25		67.17
79	FEDERAL COOPERATIVE COLLEGE- IBADAN	12,359,917.29	18,401,845.69	18,401,845.69		67.17
80	FEDERAL COOPERATIVE COLLEGE- KADUNA	16,307,054.06	24,278,470.91	24,278,470.91		67.17
81	FEDERAL COOPERATIVE COLLEGE- OJI RIVER	12,775,228.37	18,750,000.00	18,750,000.00		68.13
82	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	440,341,777.43	680,579,830.66	680,579,830.66		64.70
83	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - KURU JOS	22,746,222.71	33,865,314.00	33,865,314.00		67.17
84	LAKE CHAD RESEARCH INSTITUTE - MAIDUGURI	149,129,166.60	222,028,339.34	222,028,339.34		67.17
85	NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH (NIOMR) - LAGOS	1,519,516,123.11	2,303,447,252.47	2,303,447,252.47		65.97
86	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	450,787,995.13	616,316,038.00	616,316,038.00		73.14
87	OFFICE OF THE PERMANENT REPRESENTATIVE TO F.A.O	19,378,185.01	28,850,870.25	28,850,870.25		67.17
88	FEDERAL COLLEGE OF HORTICULTURE. - DADIN-KOWA . GOMBE	225,395,881.90	346,718,134.50	346,718,134.50		65.01
89	NATIONAL AGRICULTURAL INSURANCE CORPORATION (NAIC)	173,106,433.13	256,486,345.21	256,486,345.21		67.49
90	NIGERIA ANIMAL INSTITUTE	36,109,829.39	53,761,485.00	53,761,485.00		67.17
91	NIGERIA STORED PRODUCTS RESEARCH, ILORIN.	91,078,604.68	137,946,345.75	137,946,345.75		66.02
	<b>TOTAL:FEDERAL MINISTRY OF AGRICULTURE</b>	<b>12,715,498,216.07</b>	<b>18,129,119,362.97</b>	<b>18,129,119,362.97</b>		70.14
	<b>FEDERAL MINISTRY OF TRADE &amp; INVESTMENTS</b>		-			
92	STANDARD ORGANISATION OF NIGERIA	35,255,437.71	51,352,301.77	51,352,301.77		68.65
93	CENTRE FOR AUTOMATIVE DESIGN AND DEVELOPMENT	3,580,390.53	5,304,190.56	5,304,190.56		67.50
94	NATIONAL AUTOMATIVE COUNCIL	138,535,570.24	8,707,082.68	8,707,082.68		1591.07
95	INDUSTRIAL TRAINING FUND	24,253,317.54	35,930,219.58	35,930,219.58		67.50
96	NIGERIAN EXPORT PROMOTION COUNCIL	30,720,709.07	45,072,838.07	45,072,838.07		68.16
97	NIGERIA ACCOUNTING STANDARDS BOARD	21,970,909.73	32,548,933.13	32,548,933.13		67.50
98	NIGERIAN EXPORT PROCESING ZONES AUTHORITY	138,721,047.31	159,881,384.52	159,881,384.52		86.76
99	CONSUMER PROTECTION COUNCIL	15,782,400.12	23,380,929.26	23,380,929.26		67.50
100	TRADE FAIR COMPLEX, LAGOS	10,186,976.73	15,091,556.45	15,091,556.45		67.50
101	ONNE OIL AND GAS FREE ZONE AUTHORITY	30,551,058.59	45,816,780.32	45,816,780.32		66.68
102	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	18,674,908.67	27,666,053.02	27,666,053.02		67.50
103	ABUJA SECURITIES AND COMMODITY EXCHANGE COMMISSION	45,440,875.16	67,318,651.13	67,318,651.13		67.50
104	EXTERNAL TRADE SECTOR, SHANGHAI		4,000,000.00	4,000,000.00		0.00
105	EXTERNAL TRADE SECTOR, TAIWAN		8,000,000.00	8,000,000.00		0.00
	<b>TOTAL:FEDERAL MINISTRY OF TRADE &amp; INVESTMENTS</b>	<b>513,673,601.39</b>	<b>530,070,920.47</b>	<b>530,070,920.47</b>		96.91

## NOTE 11

### DETAILS OF CAPITAL EXPENDITURE BY PARASTATALS & AGENCIES FOR THE YEAR ENDED 31ST DECEMBER, 2011 CONT'D

S/N	DESCRIPTION	TOTAL CAPITAL EXPENDITURE	FINAL BUDGET	INITIAL/ORIGINAL BUDGET	SUPPLEMENTARY BUDGET	PERFORMANCE ON TOTAL
		N	N	N	N	%
<b>FEDERAL MIN. OF LABOUR AND PRODUCTIVITY</b>						
106	MICHAEL IMOUDU INSTITUTE OF LABOUR STUDIES	95,858,653.03	145,897,669.43	145,897,669.43		65.70
107	NATIONAL PRODUCTIVITY CENTRE	35,419,365.17	53,787,836.29	53,787,836.29		65.85
108	NATIONAL DIRECTORATE OF EMPLOYMENT	842,438,144.20	1,293,632,477.78	1,293,632,477.78		65.12
	<b>TOTAL: FEDERAL MIN. OF LABOUR AND PRODUCTIVITY</b>	<b>973,716,162.40</b>	<b>1,493,317,983.50</b>	<b>1,493,317,983.50</b>		65.20
<b>FED. MIN. OF SCIENCE AND TECHNOLOGY-</b>						
109	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURE	342,417,975.37	213,769,161.16	213,769,161.16		160.18
110	SHEDA SCIENCE AND TECHNOLOGY COMPLEX ABUJA	91,522,404.39	135,213,180.18	135,213,180.18		67.69
111	NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY	25,782,849.03	38,190,181.38	38,190,181.38		67.51
112	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY- ABUJA	1,764,274,695.02	2,239,045,953.76	2,239,045,953.76		78.80
113	COOPERATIVE INFORMATION NETWORK	8,164,568.75	12,093,557.28	12,093,557.28		67.51
114	NATIONAL INFORMATION TECHNOLOGY DEVELOPMENT AGENCY	682,243,251.85	718,918,527.21	718,918,527.21		94.90
115	BOARD FOR TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABUJA	2,077,766,771.40	2,998,393,909.94	2,998,393,909.94		69.30
116	TECHNOLOGY BUSINESS INCUBATOR CENTRE - AGEGE		1,273,006.21	1,273,006.21		0.00
117	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABA		-	-		
118	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO		1,273,006.21	1,273,006.21		0.00
119	TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI		1,273,006.21	1,273,006.21		0.00
120	TECHNOLOGY BUSINESS INCUBATOR CENTRE - CALABAR		1,273,006.21	1,273,006.21		0.00
121	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MINNA		1,273,006.21	1,273,006.21		0.00
122	TECHNOLOGY BUSINESS INCUBATOR CENTRE -WARRI		1,273,006.21	1,273,006.21		0.00
123	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MAIDUGURI		1,273,006.21	1,273,006.21		0.00
124	TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU		1,273,006.21	1,273,006.21		0.00
125	TECHNOLOGY BUSINESS INCUBATOR CENTRE - SOKOTO		1,273,006.21	1,273,006.21		0.00
126	TECHNOLOGY BUSINESS INCUBATOR CENTRE - UYO		1,273,006.21	1,273,006.21		0.00
127	TECHNOLOGY BUSINESS INCUBATOR CENTRE - B/KEBBI		1,273,006.21	1,273,006.21		0.00
128	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IGBOTAKO		-	-		
129	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BAUCHI		1,273,006.21	1,273,006.21		0.00
130	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IBADAN		1,273,006.21	1,273,006.21		0.00
131	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BENIN		1,273,006.21	1,273,006.21		0.00
132	TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE-ONUIMO		1,273,006.21	1,273,006.21		0.00
133	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABEOKUTA		151,273,006.21	151,273,006.21		0.00
134	NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY- IBADAN	16,114,280.65	23,868,863.36	23,868,863.36		67.51
135	CENTRE FOR ADAPTATION OF TECHNOLOGY - AWKA (ELDI AWKA)	1,933,713.68	2,864,263.60	2,864,263.60		67.51
136	NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT ILE IFE	21,485,707.64	31,825,151.31	31,825,151.31		67.51
137	NATIONAL ENGINEERING DESIGN AND DEVELOPMENT CENTRE-NNEWI	68,128,186.52	105,338,277.27	105,338,277.27		64.68





## NOTE II

### DETAILS OF CAPITAL EXPENDITURE BY PARASTATALS & AGENCIES FOR THE YEAR ENDED 31ST DECEMBER, 2011 CONT'D

S/N	DESCRIPTION	TOTAL CAPITAL EXPENDITURE	FINAL BUDGET	INITIAL/ORIGINAL BUDGET	SUPPLEMENTARY BUDGET	PERFORMANCE ON TOTAL
		N	N	N	N	%
138	AFRICA REGIONAL CENTRE FOR SPACE SCIENCE AND TECHNOLOGY-ILE-IFE	2,987,025.24	4,424,454.24	4,424,454.24		67.51
139	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	38,691,047.74	58,190,181.38	58,190,181.38		66.49
140	CENTRE FOR SPACE TRANSPORT AND PROPLULSION, EPE-LAGOS	263,537,081.78	407,958,777.47	407,958,777.47		64.60
141	CENTRE FOR BASIC SPACE SCIENCE NSUKKA ENUGU STATE	137,702,482.61	212,768,887.14	212,768,887.14		64.72
142	CENTRE FOR GEODESY AND GEODYNAMICS TORO BAUCHI	17,233,747.65	26,407,108.01	26,407,108.01		65.26
143	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	51,590,859.35	77,737,726.73	77,737,726.73		66.37
144	PROJECT DEVELOPMENT INSTITUTE - ENUGU	416,205,537.26	640,475,453.45	640,475,453.45		64.98
145	NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION- ABUJA	2,552,071.16	3,780,189.70	3,780,189.70		67.51
146	NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY- ZARIA	20,948,564.84	31,029,522.37	31,029,522.37		67.51
147	NATIONAL INSTITUTE FOR TRYPASONOMIASIS RESEARCH - KADUNA	65,254,081.98	97,095,960.53	97,095,960.53		67.21
148	FEDRAL INSTITUTE OF INDUSTRIAL RESEARCH - OSHODI	64,457,122.58	95,475,453.45	95,475,453.45		67.51
149	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE - ENUGU	434,920,150.21	394,095,090.69	394,095,090.69		110.36
150	HYDRAULIC EQUIPMENT RESEARCH INSTITUTE - KANO	1,611,428.06	2,386,886.34	2,386,886.34		67.51
151	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE. - AKURE	3,867,427.36	5,728,527.21	5,728,527.21		67.51
152	COLLEGE OF CHEMICAL AND LEATHER TECHNOLOGY - ZARIA	19,337,136.78	28,642,636.04	28,642,636.04		67.51
153	NIGERIA INSTITUTE FOR SCIENCE LABORATORY TECHNOLOGY -IBADAN	27,753,382.56	41,023,601.83	41,023,601.83		67.65
154	POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT CENTRE - OKENE	371,131,157.84	419,798,418.52	419,798,418.52		88.41
155	NATIONAL CENTRE FOR REMOTE SENSING - JOS	217,205,063.25	336,019,955.40	336,019,955.40		64.64
156	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE - MINNA	40,572,902.14	61,929,918.86	61,929,918.86		65.51
157	NATIONAL ATOMIC ENERGY COMMISSION AND CENTRES	584,272,464.61	737,149,352.05	737,149,352.05		79.26
158	NATIONAL COMMUNICATION SATELLITE LIMITED	6,855,806,372.30	6,855,806,372.00	6,855,806,372.00		100.00
159	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE (PEDI), ILESHA	78,070,119.98	89,095,090.69	89,095,090.69		87.63
160	ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME (AMTP) TARABA	5,877,382.42	17,503,833.29	17,503,833.29		33.58
161	ENERGY COMMISSION OF NIGERIA	4,195,777,543.46	6,437,760,823.63	6,437,760,823.63		65.17
162	SOKOTO ENERGY RESEARCH CENTRE	75,755,380.71	112,210,707.43	112,210,707.43		67.51
163	CENTRE FOR ENERGY RESEARCH & DEVELOPMENT - NSUKKA	68,359,206.28	101,255,314.47	101,255,314.47		67.51
164	NATIONAL CENTRE FOR ENERGY EFFICIENCY AND CONSERVATION, UNIVERSITY OF LAGOS	11,817,139.25	44,740,872.19	44,740,872.19		26.41
165	NATIONAL CENTRE FOR HYDROPOWER RESEARCH AND DEVELOPMENT, UNIVERSITY OF ILORIN	29,611,187.52	21,683,907.61	21,683,907.61		136.56
166	NATIONAL CENTRE FOR ENERGY RESEARCH AND DEVELOPMENT, ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	14,639,179.40	28,902,440.50	28,902,440.50		50.65
167	NATIONAL CENTRE FOR ENERGY AND ENVIRONMENT, UNIVERSITY OF BENIN	620,604,847.69	44,077,692.07	44,077,692.07		1407.98
	<b>TOTAL:FED. MIN. OF SCIENCE AND TECHNOLOGY-</b>	<b>19,837,983,498.31</b>	<b>24,125,044,281.02</b>	<b>24,125,044,281.02</b>	<b>-</b>	<b>82.23</b>



**NOTE II**

**DETAILS OF CAPITAL EXPENDITURE BY PARASTATALS & AGENCIES FOR THE YEAR ENDED 31ST DECEMBER, 2011 CONT'D**

S/N	DESCRIPTION	TOTAL CAPITAL EXPENDITURE	FINAL BUDGET	INITIAL/ORIGINAL BUDGET	SUPPLEMENTARY BUDGET	PERFORMANCE ON TOTAL
		N	N	N	N	%
<b>FEDERAL MINISTRY OF TRANSPORT</b>						
168	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	2,757,351,221.30	4,226,443,222.38	4,226,443,222.38		65.24
169	NIGERIAN RAILWAY CORPORATION	21,408,775,307.84	32,077,237,572.51	32,077,237,572.51		66.74
170	NATIONAL INLAND WATERWAYS AUTHORITY	10,141,800,360.15	15,138,534,022.79	15,138,534,022.79		66.99
171	MARITIME ACADEMY- ORON	656,031,419.17	976,720,851.29	976,720,851.29		67.17
172	COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA	83,653,485.29	124,546,021.69	124,546,021.69		67.17
	<b>TOTAL:FEDERAL MINISTRY OF TRANSPORT</b>	<b>35,047,611,793.74</b>	<b>52,543,481,690.67</b>	<b>52,543,481,690.67</b>		<b>66.70</b>
<b>FEDERAL MINISTRY OF AVIATION</b>						
173	NIGERIA METEOROLOGICAL SERVICES (NIMET)	1,829,251,273.65	2,262,746,856.96	2,262,746,856.96		80.84
174	NIGERIA COLLEGE OF AVIATION TECHNOLOGY - ZARIA	896,467,514.19	1,091,303,265.39	1,091,303,265.39		82.15
175	NIGERIA AIRSPACE MANAGEMENT AGENCY	2,205,257,119.50	3,284,961,658.93	3,284,961,658.93		67.13
176	FEDERAL AIRPORT AUTHORITY OF NIGERIA	10,084,637,593.21	11,309,362,266.86	11,309,362,266.86		89.17
177	ACCIDENT INVESTIGATION BUREAU	170,663,377.87	252,790,734.96	252,790,734.96		67.51
	<b>TOTAL:MINISTRY OF AVIATION</b>	<b>15,186,276,878.42</b>	<b>18,201,164,783.10</b>	<b>18,201,164,783.10</b>		<b>83.44</b>
<b>FEDERAL MINISTRY OF POWER</b>						
178	POWER HOLDING COMPANY OF NIGERIA	42,381,003,898.63	63,138,964,261.09	63,138,964,261.09		67.12
179	NATIONAL RURAL ELECTRIFICATION AGENCY		-	-		
180	NIGERIAN ELECTRICITY REGULATION COMMISSION	239,834,084.57	356,250,000.01	356,250,000.01		67.32
181	NATIONAL POWER TRAINING INSTITUTE	689,781,868.25	-	-		
	<b>TOTAL:FEDERAL MINISTRY OF POWER</b>	<b>43,310,619,851.45</b>	<b>63,495,214,261.10</b>	<b>63,495,214,261.10</b>		<b>68.21</b>
<b>MIN OF PETROLEUM RESOURCES</b>						
182	PETROLEUM TRAINING INSTITUTE	477,936,138.92	708,463,139.17	708,463,139.17		67.46
183	NIGERIA NUCLEAR REGULATORY AGENCY	181,397,716.32	270,070,802.60	270,070,802.60		67.17
184	PETROLEUM EQUALIZATION FUND	137,412,640.19	203,348,553.75	203,348,553.75		67.57
185	NIGERIA CONTENT DEVELOPMENT AND MONITORING BOARD	180,982,872.60	269,453,169.58	269,453,169.58		67.17
186	PETROLEUM RESOURCES (GAS SECTOR)	1,920,289,615.33	-	-		
	<b>TOTAL: MIN OF PETROLEUM RESOURCES</b>	<b>2,898,018,983.37</b>	<b>1,451,335,665.10</b>	<b>1,451,335,665.10</b>		<b>199.68</b>



## NOTE II

### DETAILS OF CAPITAL EXPENDITURE BY PARASTATALS & AGENCIES FOR THE YEAR ENDED 31ST DECEMBER, 2011 CONT'D

S/N	DESCRIPTION	TOTAL CAPITAL EXPENDITURE	FINAL BUDGET	INITIAL/ORIGINAL BUDGET	SUPPLEMENTARY BUDGET	PERFORMANCE ON TOTAL
		N	N	N	N	%
	<b>FEDERAL MINISTRY OF MINES AND STEEL DEVELOPMENT</b>					
187	COUNCIL OF NIGERIAN MINING ENGINEERS AND GEOSCIENCES	41,272,933.44	61,144,029.71	61,144,029.71		67.50
188	NATIONAL STEEL RAW MATERIAL EXPLORATION AGENCY, KADUNA	266,384,340.85	392,882,498.20	392,882,498.20		67.80
189	NATIONAL METALLURGICAL DEVELOPMENT CENTRE JOS.	73,882,014.93	109,452,944.52	109,452,944.52		67.50
190	METALLURGICAL TRAINING INSTITUTE, ONITSHA	86,007,088.46	127,398,132.75	127,398,132.75		67.51
191	NIGERIA MINING CADASTRE AGENCY	50,000,000.00	-			
	<b>TOTAL:FEDERAL MINISTRY OF MINES AND STEEL DEVELOPMENT</b>	<b>517,546,377.68</b>	<b>690,877,605.18</b>	<b>690,877,605.18</b>		<b>74.91</b>
	<b>FEDERAL MIN OF WORKS</b>					
192	FEDERAL SCHOOL OF SURVEY, OYO	363,949,124.13	561,357,296.00	561,357,296.00		64.83
193	COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	407,720,874.25	626,474,792.75	626,474,792.75		65.08
194	SURVEY COUNCIL OF NIGERIA	423,934,727.53	897,886,844.00	897,886,844.00		47.21
195	REGIONAL CENTRE FOR TRAINING IN AEROSPACE SURVEY	19,583,443.15	650,595,499.25	650,595,499.25		3.01
	<b>TOTAL:FEDERAL MIN OF WORKS</b>	<b>1,215,188,169.06</b>	<b>2,736,314,432.00</b>	<b>2,736,314,432.00</b>		<b>44.41</b>
	<b>FED. MIN. OF TOURISM CULTURE AND NATIONAL ORIENTATION</b>					
196	NIGERIAN TOURISM DEVELOPMENT CORPORATION	236,254,084.69	350,000,000.00	350,000,000.00		67.50
197	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	610,490,655.66	929,843,213.70	929,843,213.70		65.66
198	NATIONAL COUNCIL FOR ARTS AND CULTURE	135,002,334.11	200,000,000.00	200,000,000.00		67.50
199	CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	100,000,000.00	-	-		
200	NATIONAL TROUPE OF NIGERIA	36,750,116.71	10,000,000.00	10,000,000.00		367.50
201	NATIONAL THEATRE	168,752,917.63	250,000,000.00	250,000,000.00		67.50
202	NATIONAL GALLERY OF ART	199,674,285.77	196,331,208.00	196,331,208.00		101.70
203	NATIONAL INSTITUTE OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	135,002,334.11	200,000,000.00	200,000,000.00		67.50
204	NATIONAL INSTITUTE FOR CULTURE ORIENTATION	35,809,369.12	53,050,000.00	53,050,000.00		67.50
205	NATIONAL ORIENTATION AGENCY	317,275,164.97	450,000,000.00	450,000,000.00		70.51
	<b>TOTAL:FED. MIN. OF TOURISM CULTURE AND NATIONAL ORIENTATION</b>	<b>1,975,011,262.77</b>	<b>2,639,224,421.70</b>	<b>2,639,224,421.70</b>		<b>74.83</b>
	<b>NATIONAL PLANNING COMMISSION-</b>					
206	NIGERIA INSTITUTE FOR SOCIAL AND ECONOMIC RESEARCH	94,060,804.00	142,951,048.59	142,951,048.59		65.80
207	CENTRE FOR MANAGEMENT DEVELOPMENT	241,639,708.76	353,758,000.00	353,758,000.00		68.31
	<b>TOTAL:NATIONAL PLANNING COMMISSION-HQTRS</b>	<b>335,700,512.76</b>	<b>496,709,048.59</b>	<b>496,709,048.59</b>		<b>67.58</b>



**NOTE II**

**DETAILS OF CAPITAL EXPENDITURE BY PARASTATALS & AGENCIES FOR THE YEAR ENDED 31ST DECEMBER, 2011 CONT'D**

S/N	DESCRIPTION	TOTAL CAPITAL EXPENDITURE	FINAL BUDGET	INITIAL/ORIGINAL BUDGET	SUPPLEMENTARY BUDGET	PERFORMANCE ON TOTAL
		N	N	N	N	%
208	FISCAL RESPONSIBILITY COMMISSION	97,528,509.75				
	TOTAL:FISCAL RESPONSIBILITY COMMISSION	97,528,509.75	-	-		
	<b>FEDERAL MINISTRY OF WATER RESOURCES</b>					
209	ANAMBRA/IMO RBDA	2,343,736,326.41	3,584,993,567.87	3,584,993,567.87		65.38
210	BENIN/OWENA RBDA	1,448,847,412.24	2,210,049,674.45	2,210,049,674.45		65.56
211	CHAD BASIN RBDA	1,009,522,708.28	1,529,393,877.22	1,529,393,877.22		66.01
212	CROSS RIVER RBDA	2,824,197,683.99	4,328,136,309.76	4,328,136,309.76		65.25
213	HADEJIA-JAMA'ARE RBDA	2,822,872,864.14	4,338,968,640.49	4,338,968,640.49		65.06
214	LOWER BENUE RBDA	838,602,032.62	1,264,533,737.45	1,264,533,737.45		66.32
215	LOWER NIGER RBDA	3,028,692,773.69	4,657,866,597.17	4,657,866,597.17		65.02
216	NIGER DELTA RBDA	763,005,953.70	1,147,752,943.01	1,147,752,943.01		66.48
217	OGUN/OSUN RBDA	3,185,226,448.02	4,888,800,769.66	4,888,800,769.66		65.15
218	SOKOTO RIMA RBDA	2,536,294,127.36	3,869,784,510.28	3,869,784,510.28		65.54
219	UPPER BENUE RBDA	1,836,456,623.78	2,739,232,906.42	2,739,232,906.42		67.04
220	UPPER NIGER RBDA	2,052,852,270.91	3,217,276,119.72	3,217,276,119.72		63.81
221	NATIONAL WATER RESOURCES INSTITUTE-KADUNA	158,523,360.17	235,501,739.87	235,501,739.87		67.31
	<b>TOTAL:FEDERAL MINISTRY OF WATER RESOURCES</b>	<b>24,848,830,585.29</b>	<b>38,012,291,393.35</b>	<b>38,012,291,393.35</b>		65.37
	<b>SUB-TOTAL: ECONOMIC SECTOR</b>	<b>159,473,204,402.46</b>	<b>224,544,165,848.75</b>	<b>224,544,165,848.75</b>	-	71.02
	<b>LAW &amp; JUSTICE</b>					
	<b>FEDERAL MIN. OF JUSTICE</b>					
222	NIGERIA LAW REFORM COMMISSION	22,500,530.39	27,333,783.58	27,333,783.58		82.32
223	LEGAL AID COUNCIL	29,113,971.53	36,912,036.44	36,912,036.44		78.87
224	COUNCIL OF LEGAL EDUCATION	52,016,424.27	70,167,538.05	70,167,538.05		74.13
225	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	25,807,613.77	32,408,496.31	32,408,496.31		79.63
226	NATIONAL HUMAN RIGHTS COMMISSION		16,180,868.13	16,180,868.13		0.00
227	REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	8,168,938.70	5,401,416.05	5,401,416.05		151.24
228	NATIONAL DRUG LAW ENFORCEMENT AGENCY	67,888,005.45	84,524,780.91	84,524,780.91		80.32
229	NIGERIA COPYRIGHT COMMISSION	25,807,613.62	32,408,496.09	32,408,496.09		79.63
230	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	20,338,585.46	24,306,372.23	24,306,372.23		83.68
	<b>TOTAL:FEDERAL MIN. OF JUSTICE</b>	<b>251,641,683.19</b>	<b>329,643,787.80</b>	<b>329,643,787.80</b>		76.34



## NOTE II

### DETAILS OF CAPITAL EXPENDITURE BY PARASTATALS & AGENCIES FOR THE YEAR ENDED 31ST DECEMBER, 2011 CONT'D

S/N	DESCRIPTION	TOTAL CAPITAL EXPENDITURE	FINAL BUDGET	INITIAL/ORIGINAL BUDGET	SUPPLEMENTARY BUDGET	PERFORMANCE ON TOTAL
		N	N	N	N	%
231	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION		239,555,420.23	239,555,420.23		0.00
	<b>TOTAL:INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION</b>	-	<b>239,555,420.23</b>	<b>239,555,420.23</b>		0.00
	<b>SUB-TOTAL:LAW &amp; JUSTICE</b>	<b>251,641,683.19</b>	<b>569,199,208.04</b>	<b>569,199,208.04</b>	-	44.21
	<i>SOCIAL SECTOR</i>					
	<b>FED MIN OF YOUTH DEVELOPMENT</b>					
232	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	194,382,186.34	296,739,363.49	296,739,363.49		65.51
233	NATIONAL YOUTH SERVICE CORPS (NYSC)	901,317,774.78	1,278,074,273.38	1,278,074,273.38		70.52
	<b>TOTAL:FED MIN OF YOUTH DEVELOPMENT</b>	<b>1,095,699,961.12</b>	<b>1,574,813,636.88</b>	<b>1,574,813,636.88</b>		69.58
	<b>FEDERAL MINISTRY OF EDUCATION:</b>					
234	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	3,698,245,447.45	5,389,982,954.36	5,389,982,954.36		68.61
235	WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)	161,897,881.55	92,155,573.33	92,155,573.33		175.68
236	JOINT ADMISSIONS MATRICULATION BOARD	35,532,306.24	52,901,649.80	52,901,649.80		67.17
237	WEST AFRICAN EXAMINATION COUNCIL (LOCAL)	33,886,300.34	50,451,022.84	50,451,022.84		67.17
238	NIGERIA ISTITUTE FOR EDUCATION PLANNERS AND ADMINISTRATION	558,800,622.74	863,234,695.27	863,234,695.27		64.73
239	NATIONAL LIBRARY NIGERIA	933,707,129.38	1,378,405,625.82	1,378,405,625.82		67.74
240	NATIONAL EXAMINATION COUNCIL	78,668,635.09	114,427,014.73	114,427,014.73		68.75
241	MASS LITERACY COUNCIL	558,195,577.21	677,431,961.28	677,431,961.28		82.40
242	NOMADIC EDUCATION COMMISSION	266,522,789.88	410,333,867.08	410,333,867.08		64.95
243	NATIONAL EDUCATION RESEARCH AND DEVELOPMENT COUNCIL	841,867,140.44	1,300,029,275.10	1,300,029,275.10		64.76
244	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	16,230,061.33	24,163,841.63	24,163,841.63		67.17
245	TEACHERS REGISTRATION COUNCIL OF NIGERIA	27,338,453.74	40,702,376.49	40,702,376.49		67.17
246	COMPUTER REGISTRATION COUNCIL OF NIGERIA	18,276,971.35	27,211,347.65	27,211,347.65		67.17
247	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	272,156,641.54	334,507,353.73	334,507,353.73		81.36
248	NATIONAL TEACHERS INSTITUTE	2,645,697,488.83	3,987,596,086.77	3,987,596,086.77		66.35
249	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	12,515,787.56	18,633,910.39	18,633,910.39		67.17
250	NATIONAL BOARD FOR TECHNICAL EDUCATION SECRETATRIAT	78,802,528.50	117,323,759.92	117,323,759.92		67.17
251	FEDERAL POLYTECNIC					
252	FEDERAL POLYTECHNIC ADO-EKITI	172,054,162.55	262,023,730.52	262,023,730.52		65.66
253	FEDERAL POLYTECHNIC BAUCHI	68,344,362.50	101,753,303.23	101,753,303.23		67.17
254	FEDERAL POLYTECHNIC BIDA	66,771,158.56	99,411,066.19	99,411,066.19		67.17
255	FEDERAL POLYTECHNIC IDAH	70,646,633.55	105,180,999.03	105,180,999.03		67.17
256	FEDERAL POLYTECHNIC KAURA-NAMODA	64,531,513.96	96,076,610.67	96,076,610.67		67.17



**NOTE II**

**DETAILS OF CAPITAL EXPENDITURE BY PARASTATALS & AGENCIES FOR THE YEAR ENDED 31ST DECEMBER, 2011 CONT'D**

S/N	DESCRIPTION	TOTAL CAPITAL EXPENDITURE	FINAL BUDGET	INITIAL/ORIGINAL BUDGET	SUPPLEMENTARY BUDGET	PERFORMANCE ON TOTAL
		N	N	N	N	%
257	FEDERAL POLYTECHNIC MUBI	68,605,988.04	102,142,819.91	102,142,819.91		67.17
258	FEDERAL POLYTECHNIC NASARAWA	65,274,668.40	97,183,043.11	97,183,043.11		67.17
259	FEDERAL POLYTECHNIC UWANA-AFIKPO	49,120,401.92	73,132,047.30	73,132,047.30		67.17
260	FEDERAL POLYTECHNIC KADUNA	79,825,997.16	118,456,605.66	118,456,605.66		67.39
261	FEDERAL POLYTECHNIC OFFA	993,534,869.11	1,534,978,762.57	1,534,978,762.57		64.73
262	FEDERAL POLYTECHNIC EDE	897,255,273.85	1,385,895,848.57	1,385,895,848.57		64.74
263	FEDERAL POLYTECHNIC AUCHI	68,220,184.94	101,177,496.06	101,177,496.06		67.43
264	FEDERAL POLYTECHNIC NEKEDE	86,483,727.59	129,486,621.97	129,486,621.97		66.79
265	FEDERAL POLYTECHNIC OKO	71,744,756.34	106,464,085.02	106,464,085.02		67.39
266	FEDERAL POLYTECHNIC DAMATURU	48,764,922.06	72,602,797.36	72,602,797.36		67.17
267	FEDERAL POLYTECHNIC HUSSAINI ADAMU	40,488,210.03	60,280,160.08	60,280,160.08		67.17
268	FEDERAL POLYTECHNIC GWANDU	55,259,790.59	82,272,568.25	82,272,568.25		67.17
269	FEDERAL POLYTECHNIC ILARO	62,972,397.82	93,755,348.01	93,755,348.01		67.17
270	YABA COLLEGE OF TECHNOLOGY	64,659,406.01	96,267,020.50	96,267,020.50		67.17
271	FEDERAL POLYTECHNIC BALI	155,530,966.35	82,676,303.51	82,676,303.51		188.12
272	FEDERAL POLYTECHNIC EKOWE	261,443,172.76	344,284,248.23	344,284,248.23		75.94
	<b>FEDERAL COLLEGE OF EDUCATION</b>		-			
273	FEDERAL COLLEGE OF EDUCATION, ABEOKUTA	83,420,687.95	123,808,497.88	123,808,497.88		67.38
274	FEDERAL COLLEGE OF EDUCATION, AKOKA	335,433,875.62	514,941,005.24	514,941,005.24		65.14
275	FEDERAL COLLEGE OF EDUCATION, ASABA	117,985,154.70	100,749,389.90	100,749,389.90		117.11
276	FEDERAL COLLEGE OF EDUCATION, BICHI	132,538,861.01	199,855,214.23	199,855,214.23		66.32
277	FEDERAL COLLEGE OF EDUCATION, GOMBE	75,636,926.25	112,219,781.04	112,219,781.04		67.40
278	FEDERAL COLLEGE OF EDUCATION, GAUSAU	72,756,633.73	140,335,455.70	140,335,455.70		51.84
279	FEDERAL COLLEGE OF EDUCATION, KANO	65,047,936.51	107,931,508.14	107,931,508.14		60.27
280	FEDERAL COLLEGE OF EDUCATION, KATSINA	69,927,676.18	96,454,549.72	96,454,549.72		72.50
281	FEDERAL COLLEGE OF EDUCATION, KOTANGORA	217,136,801.31	103,719,664.40	103,719,664.40		209.35
282	FEDERAL COLLEGE OF EDUCATION, OBUDU	270,878,106.98	330,747,028.19	330,747,028.19		81.90
283	FEDERAL COLLEGE OF EDUCATION, OKENE	140,964,323.70	414,912,405.36	414,912,405.36		33.97
284	FEDERAL COLLEGE OF EDUCATION, OMIKU	72,576,351.35	213,623,617.96	213,623,617.96		33.97
285	FEDERAL COLLEGE OF EDUCATION, ONDO	236,418,762.49	107,663,097.88	107,663,097.88		219.59
286	FEDERAL COLLEGE OF EDUCATION, OYO	90,048,896.59	361,520,993.99	361,520,993.99		24.91
287	FEDERAL COLLEGE OF EDUCATION, PANKSHIN		134,735,109.89	134,735,109.89		0.00
288	FEDERAL COLLEGE OF EDUCATION, POTISKUM	79,220,082.61	118,521,499.03	118,521,499.03		66.84
289	FEDERAL COLLEGE OF EDUCATION, UMUNZE	72,576,350.87	107,663,097.19	107,663,097.19		67.41



## NOTE II

### DETAILS OF CAPITAL EXPENDITURE BY PARASTATALS & AGENCIES FOR THE YEAR ENDED 31ST DECEMBER, 2011 CONT'D

S/N	DESCRIPTION	TOTAL CAPITAL EXPENDITURE	FINAL BUDGET	INITIAL/ORIGINAL BUDGET	SUPPLEMENTARY BUDGET	PERFORMANCE ON TOTAL
		N	N	N	N	%
290	FEDERAL COLLEGE OF EDUCATION, YOLA	74,073,255.96	109,891,738.01	109,891,738.01		67.41
291	FEDERAL COLLEGE OF EDUCATION, ZARIA	451,417,608.56	645,482,406.12	645,482,406.12		69.93
292	FEDERAL COLLEGE OF EDUCATION GUSAU	93,523,007.54	-			
293	FEDERAL COLLEGE OF EDUCATION, EHA-AMUFU	83,724,093.86	124,260,218.45	124,260,218.45		67.38
294	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	126,035,600.72	189,680,662.23	189,680,662.23		66.45
295	NATIONAL UNIVERSITY COMMISSION SECRETARIAT	99,689,875.74	148,030,592.26	148,030,592.26		67.34
296	FEDERAL UNIVERSITIES		-			
297	UNIVERSITY OF IBADAN	1,225,533,688.81	1,886,767,694.64	1,886,767,694.64		64.95
298	UNIVERSITY OF LAGOS	186,491,218.70	276,872,318.94	276,872,318.94		67.36
299	UNIVERSITY OF NIGERIA NNSUKA	890,973,345.10	1,366,971,014.59	1,366,971,014.59		65.18
300	AHMADU BELLO UNIVERSITY, ZARIA	186,491,219.17	276,872,319.64	276,872,319.64		67.36
301	OBAFEMI AWOLOWO UNIVERSITY	847,454,191.49	1,300,028,185.70	1,300,028,185.70		65.19
302	UNIVERSITY OF BENIN	186,491,219.17	276,872,319.64	276,872,319.64		67.36
303	UNIVERSITY OF JOS	233,837,474.92	350,800,768.55	350,800,768.55		66.66
304	UNIVERSITY OF CALABAR	240,924,287.51	361,810,219.35	361,810,219.35		66.59
305	UNIVERSITY OF ILORIN	550,703,258.11	562,861,004.58	562,861,004.58		97.84
306	UNIVERSITY OF ABUJA	189,470,355.04	281,307,753.75	281,307,753.75		67.35
307	UNIVERSITY OF AGRICULTURE, ABEOKUTA	391,413,279.87	592,521,973.82	592,521,973.82		66.06
308	UNIVERSITY OF AGRICULTURE MAKURDI	302,270,733.06	400,378,512.48	400,378,512.48		75.50
309	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	135,112,833.53	200,378,512.96	200,378,512.96		67.43
310	UNIVERSITY OF PORT - HARCOURT	209,350,774.31	312,861,004.58	312,861,004.58		66.91
311	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	346,336,174.22	525,250,530.55	525,250,530.55		65.94
312	UNIVERSITY OF TECHNOLOGY, OWERRI	115,158,788.84	171,061,211.72	171,061,211.72		67.32
313	UNIVERSITY OF TECHNOLOGY AKURE	168,030,654.14	249,387,631.77	249,387,631.77		67.38
314	UNIVERSITY OF TECHNOLOGY, MINNA	303,786,545.30	459,323,956.66	459,323,956.66		66.14
315	UNIVERSITY OF TECHNOLOGY, YOLA	396,874,065.59	603,958,268.19	603,958,268.19		65.71
316	UNIVERSITY OF UYO	227,080,277.55	262,861,004.58	262,861,004.58		86.39
317	UNIVERSITY OF MAIDUGURI	420,399,823.25	639,861,004.78	639,861,004.78		65.70
318	NNAMDI AZIKIWE UNIVERSITY, AWKA	177,080,277.55	262,861,004.58	262,861,004.58		67.37
319	BAYERO UNIVERSITY, KANO	549,651,812.80	840,125,263.92	840,125,263.92		65.42
320	USMAN DAN FODIO UNIVERSITY, SOKOTO	502,775,500.58	760,354,482.83	760,354,482.83		66.12
321	DIVISION OF AGRICULTURAL COLLEGE ,ABU ZARIA		122,611,629.83	122,611,629.83		0.00
322	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	1,229,302,500.96	-			
323	COLLEGE OF PETROLEUM AND GAS ENGINEERING, EFFURUN.	82,616,790.86	1,814,062,302.24	1,814,062,302.24		4.55
324	NATIONAL OPEN UNIVERSITY	337,032,281.34	497,875,314.22	497,875,314.22		67.69

## NOTE II

### DETAILS OF CAPITAL EXPENDITURE BY PARASTATALS & AGENCIES FOR THE YEAR ENDED 31ST DECEMBER, 2011 CONT'D

S/N	DESCRIPTION	TOTAL CAPITAL EXPENDITURE	FINAL BUDGET	INITIAL/ORIGINAL BUDGET	SUPPLEMENTARY BUDGET	PERFORMANCE ON TOTAL
		N	N	N	N	%
325	NATIONAL MATHEMATICAL CENTRE, SHEDA	271,116,222.02	414,748,966.78	414,748,966.78		65.37
326	FRENCH LANGUAGE VILLAGE, BADAGRY	74,911,602.20	110,748,967.49	110,748,967.49		67.64
327	ARABIC LANGUAGE VILLAGE, BORNO	83,785,258.77	124,038,540.67	124,038,540.67		67.55
328	COMMITTEE OF VICE CHANCELLORS		-			
329	UNESCO - PARIS	13,433,345.22	20,000,000.00	20,000,000.00		67.17
	<b>TOTAL:FEDERAL MINISTRY OF EDUCATION</b>	<b>27,886,794,997.44</b>	<b>40,858,175,018.74</b>	<b>40,858,175,018.74</b>		<b>68.25</b>
	<b>FEDERAL MIN. OF HEALTH</b>					
330	NATIONAL HEALTH INSURANCE SCHEME	2,940,687,712.84	4,545,820,978.84	4,545,820,978.84		64.69
331	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	12,511,875,265.94	15,314,708,147.18	15,314,708,147.18		81.70
332	NATIONAL PROGRAMME ON IMMUNIZATION		-			
333	NATIONAL ABROVIRUS AND VECTOR RESEARCH.	71,610,444.06	106,264,116.55	106,264,116.55		67.39
334	RADIOGRAPHERS REGISTRATION BOARD	10,094,759.25	15,029,404.93	15,029,404.93		67.17
335	DENTAL TECHNOLOGY REGISTRATION BOARD	21,452,926.76	-			
336	HEALTH RECORDS REGISTRATION BOARD	2,758,186.10	4,106,476.92	4,106,476.92		67.17
337	OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	9,670,713.05	14,397,445.71	14,397,445.71		67.17
338	COMMUNITY HEALTH PRACTITIONERS REGISTRATION BOARD	13,239,028.52	19,710,694.99	19,710,694.99		67.17
339	NURSING AND MIDWIFERY COUNCIL	26,478,057.05	39,421,389.99	39,421,389.99		67.17
340	PHARMACIST COUNCIL OF NIGERIA	23,699,882.33	35,285,153.37	35,285,153.37		67.17
341	MEDICAL AND DENTAL COUNCIL OF NIGERIA	36,847,885.99	54,860,327.60	54,860,327.60		67.17
342	NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION AND CONTROL (NAFDAC)	138,284,549.75	203,383,687.41	203,383,687.41		67.99
343	MEDICAL REHABILITATION THERAPY BOARD	199,895,387.94	267,193,662.10	267,193,662.10		74.81
344	FEDERALSCHOOL OF DENTAL TECHNOLOGY AND THERAPY ENUGU	77,117,632.93	116,378,943.10	116,378,943.10		66.26
345	ENVIRONMENTAL HEALTH OFFICERS TUTORS-IBADAN	7,281,465.69	10,840,882.25	10,840,882.25		67.17
346	NURSE TUTOR TRAINING -ENUGU	29,787,814.18	44,349,063.73	44,349,063.73		67.17
347	NURSE TUTOR PRORAMME AKOKA LAGOS	27,873,340.02	41,498,732.53	41,498,732.53		67.17
348	NURSE TUTOR TRAINING -KADUNA	31,112,797.81	46,321,742.33	46,321,742.33		67.17
349	NURSE TUTOR TRAINING -IBADAN	42,434,360.62	63,177,652.19	63,177,652.19		67.17
350	NATIONAL POST GRADUATE MEDICAL COLLEGE OF NIGERIA- IJANIKIN LAGOS	62,979,015.14	93,296,086.98	93,296,086.98		67.50
351	PHC TUTORS PROGRAMME UCH-IBADAN	27,818,080.85	41,416,460.88	41,416,460.88		67.17
352	PHC TUTORS PROGRAMME_KADUNA		-			
353	COMMUNITY HEALTH TUTOR PROGRAMME UCH	41,019,881.93	61,071,730.45	61,071,730.45		67.17
354	FEDERAL UNVRSITY TEACHING HOSPITAL		-			



## NOTE II

### DETAILS OF CAPITAL EXPENDITURE BY PARASTATALS & AGENCIES FOR THE YEAR ENDED 31ST DECEMBER, 2011 CONT'D

S/N	DESCRIPTION	TOTAL CAPITAL EXPENDITURE	FINAL BUDGET	INITIAL/ORIGINAL BUDGET	SUPPLEMENTARY BUDGET	PERFORMANCE ON TOTAL
		N	N	N	N	%
355	UNIVERSITY COLLEGE HOSPITAL IBADAN	982,311,825.85	1,507,688,930.52	1,507,688,930.52		65.15
356	LAGOS UNIVERSITY TEACHING HOSPITAL	186,857,987.90	277,809,304.42	277,809,304.42		67.26
357	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	204,596,827.42	303,437,608.78	303,437,608.78		67.43
358	UNIVERSITY OF NIGERIA TEACHING HOSPITAL ENUGU	340,109,072.94	508,945,539.24	508,945,539.24		66.83
359	UNIVERSITY OF BENIN TEACHING HOSPITAL	285,464,941.46	424,696,720.10	424,696,720.10		67.22
360	OBAFEMI AWOLOWO UNIVERSITY TEACHING HOSPITAL IFE	779,429,961.52	1,189,681,986.19	1,189,681,986.19		65.52
361	UNIVERSITY OF ILORIN TEACHING HOSPITAL	212,151,420.39	313,903,276.61	313,903,276.61		67.58
362	JOS UNIVERSITY TEACHING HOSPITAL	1,085,630,531.75	1,657,038,403.16	1,657,038,403.16		65.52
363	UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	688,774,953.60	1,047,198,913.76	1,047,198,913.76		65.77
364	UNIVERSITY OF CALABAR TEACHING HOSPITAL	289,467,607.00	428,701,380.44	428,701,380.44		67.52
365	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	252,787,890.14	374,169,614.02	374,169,614.02		67.56
366	USMAN DAN FODIO UNIVERSITY TEACHING HOSPITAL	194,670,064.93	288,384,673.55	288,384,673.55		67.50
367	AMINU KANO UNIVERSITY TEACHING HOSPITAL	272,220,175.58	409,310,065.36	409,310,065.36		66.51
368	NNAMD I AZIKIWE UNIVERSITY TEACHING HOSPITAL	253,022,253.90	374,870,377.20	374,870,377.20		67.50
369	UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	263,239,837.01	391,529,078.36	391,529,078.36		67.23
370	UNIVERSITY OF UYO TEACHING HOSPITAL	355,515,868.11	526,567,060.36	526,567,060.36		67.52
371	ABUBAKAR TAFAWA BALEWA UNIVERSITY	153,240,086.11	226,389,635.48	226,389,635.48		67.69
372	FEDERAL SPECIALIST HOSPITAL IRRUA	236,813,005.35	352,574,881.97	352,574,881.97		67.17
373	FEDERAL STAFF HOSPITAL ABUJA	174,325,050.82	261,532,173.96	261,532,173.96		66.66
374	FEDERAL PSYCHIATRIC HOSPITAL, ENUGU	98,364,124.69	145,665,843.52	145,665,843.52		67.53
375	FEDERAL PSYCHIATRIC HOSPITAL, KADUNA	339,793,359.33	515,704,839.35	515,704,839.35		65.89
376	FEDERAL PSYCHIATRIC HOSPITAL, CALABAR	85,423,466.84	126,438,465.21	126,438,465.21		67.56
377	FEDERAL PSYCHIATRIC HOSPITAL, MADUGURI	106,670,861.91	157,759,533.96	157,759,533.96		67.62
378	FEDERAL NEURO PSYCHIATRIC HOSPITAL, KWARE SOKOTO	54,869,337.33	81,222,135.67	81,222,135.67		67.55
379	FEDERAL NEURO PSYCHIATRIC HOSPITAL, YABA	113,018,226.95	167,131,511.35	167,131,511.35		67.62
380	FEDERAL NEURO PSYCHIATRIC HOSPITAL, ABEOKUTA	79,936,041.00	118,385,885.95	118,385,885.95		67.52
381	FEDERAL PSYCHIATRIC HOSPITAL, USELU BENIN	170,055,745.68	259,511,796.40	259,511,796.40		65.53
382	NATIONAL ORTHOPAEDIC HOSPITAL, IGBOBI LAGOS	333,949,274.47	503,371,165.30	503,371,165.30		66.34
383	NATIONAL ORTHOPAEDIC HOSPITAL, DALA KANO	202,565,478.31	302,172,444.48	302,172,444.48		67.04
384	NATIONAL ORTHOPAEDIC HOSPITAL, ENUGU	226,104,045.54	335,184,603.26	335,184,603.26		67.46
385	NATIONAL TB AND LEPROSY REFERRED HOSPITAL AND TRAINING ZARIA	59,779,081.31	88,766,478.28	88,766,478.28		67.34
	<b>FEDERAL MEDICAL CENTRES</b>					
386	FEDERAL MEDICAL CENTRE UMUAHIA	182,886,833.31	271,115,065.51	271,115,065.51		67.46
387	FEDERAL MEDICAL CENTRE. OWO	132,806,248.45	196,631,652.23	196,631,652.23		67.54



## NOTE II

### DETAILS OF CAPITAL EXPENDITURE BY PARASTATALS & AGENCIES FOR THE YEAR ENDED 31ST DECEMBER, 2011 CONT'D

S/N	DESCRIPTION	TOTAL CAPITAL EXPENDITURE	FINAL BUDGET	INITIAL/ORIGINAL BUDGET	SUPPLEMENTARY BUDGET	PERFORMANCE ON TOTAL
		N	N	N	N	%
388	FEDERAL MEDICAL CENTRE ABEOKUTA	177,061,642.31	262,442,332.24	262,442,332.24		67.47
389	FEDERAL MEDICAL CENTRE OWERRI	219,270,670.30	327,401,791.70	327,401,791.70		66.97
390	FEDERAL MEDICAL CENTRE MARKURDI	188,532,319.84	281,443,049.54	281,443,049.54		66.99
391	FEDERAL MEDICAL CENTRE KATSINA	203,936,222.07	304,213,252.24	304,213,252.24		67.04
392	FEDERAL MEDICAL CENTRE GOMBE	110,572,681.76	163,725,060.91	163,725,060.91		67.54
393	FEDERAL MEDICAL CENTRE YOBE	177,590,824.87	266,592,173.96	266,592,173.96		66.62
394	FEDERAL MEDICAL CENTRE ASABA	171,085,253.72	253,388,120.07	253,388,120.07		67.52
395	FEDERAL MEDICAL CENTRE BIDA	128,376,622.87	190,193,053.04	190,193,053.04		67.50
396	FEDEARL MEDICAL CENTRE GUSAU ZAMFARA	221,078,181.07	327,780,118.35	327,780,118.35		67.45
397	FEDERAL MEDICAL CENTRE YOLA	176,793,598.89	262,277,817.06	262,277,817.06		67.41
398	FEDERAL MEDICAL CENTRE, ABAKALIKI	270,017,124.56	399,977,428.09	399,977,428.09		67.51
399	FEDERAL MEDICAL CENTRE IDO-EKITI	187,373,981.41	283,606,528.88	283,606,528.88		66.07
400	FEDERAL MEDICAL CENTRE LOKOJA	342,884,807.86	524,219,579.57	524,219,579.57		65.41
401	FEDERAL MEDICAL CENTRE AZARE	173,587,489.50	257,113,529.85	257,113,529.85		67.51
402	FEDERAL MEDICAL CENTRE KEBBI	146,008,049.53	216,286,921.80	216,286,921.80		67.51
403	FEDERALMEDICAL CENTEE TARABA	168,627,272.85	249,494,041.81	249,494,041.81		67.59
404	FEDERAL MEDICAL CENTRE JIGAWA	98,365,721.86	147,107,667.77	147,107,667.77		66.87
405	FEDERAL MEDICAL CENTRE NASARAWA	266,274,894.19	285,939,125.25	285,939,125.25		93.12
406	FEDERAL MEDICAL CENTRE BAYELSA	462,380,571.89	703,529,373.51	703,529,373.51		65.72
407	FEDERAL MEDICAL CENTRE, EBUTE METTA	97,173,924.33	143,698,370.82	143,698,370.82		67.62
408	NATIONAL EYE CENTRE KADUNA	131,774,111.28	177,653,760.15	177,653,760.15		74.17
409	INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	132,250,237.06	195,921,122.72	195,921,122.72		67.50
410	FEDERAL STAFF CLINIC GWARINPA	-	106,000,000.00	106,000,000.00		0.00
411	NATIONAL. INSTITUTE FOR PHARM. RESEARCH AND DEVELOPMENT ABUJA.	163,609,910.86	242,219,494.44	242,219,494.44		67.55
412	NIGERIA INSTITUTE OF MEDICAL RESEARCH YABA	195,536,795.79	298,549,146.75	298,549,146.75		65.50
413	INSTITUTE OF PUBLIC ANALYST OF NIGERIA	25,611,494.10	38,131,222.97	38,131,222.97		67.17
414	MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA, YABA.	505,904,939.84	301,918,264.87	301,918,264.87		167.56
415	FEDERAL SCHOOL OF OCCUPATIONAL THERAPHY YABA.	26,875,095.06	40,012,513.05	40,012,513.05		67.17
416	NOMA CHILDREN HOSPITAL , SOKOTO.	16,502,251.35	24,569,086.96	24,569,086.96		67.17
417	INSTITUTE OF CHARTERED CHEMIST OF NIGERIA	30,536,119.67	45,463,165.22	45,463,165.22		67.17
418	INSTITUTE OF FORENSIC LABORATORY-OSHODI	18,859,715.83	28,078,956.53	28,078,956.53		67.17
419	DENTAL THERAPISTS REGISTRATION BOARD		31,939,813.05	31,939,813.05		0.00
420	NATIONAL EAR CARE CENTRE	119,691,817.10	195,407,715.01	195,407,715.01		61.25
421	FEDERAL SCHOOL OF MEDICAL LABORATORY, JOS	297,370,523.05	460,746,739.15	460,746,739.15		64.54
	<b>TOTAL:FEDERAL MIN. OF HEALTH</b>	<b>31,402,385,542.35</b>	<b>43,309,064,161.35</b>	<b>43,309,064,161.35</b>	<b>-</b>	<b>72.51</b>



**NOTE II**

**DETAILS OF CAPITAL EXPENDITURE BY PARASTATALS & AGENCIES FOR THE YEAR ENDED 31ST DECEMBER, 2011 CONT'D**

S/N	DESCRIPTION	TOTAL CAPITAL EXPENDITURE	FINAL BUDGET	INITIAL/ORIGINAL BUDGET	SUPPLEMENTARY BUDGET	PERFORMANCE ON TOTAL
		N	N	N	N	%
	<b>FEDERAL MINISTRY OF ENVIRONMENT</b>					
422	NATIONAL PARK HEADQUARTERS	338,787,165.80	17,770,658.81	17,770,658.81		1906.44
423	KAINJI NATIONAL PARK		29,939,426.39	29,939,426.39		0.00
424	OYO NATIONAL PARK		345,038,193.77	345,038,193.77		0.00
425	CHAD BASIN NATIONAL PARK		23,057,668.55	23,057,668.55		0.00
426	GASHAKA GUMTI NATIONAL PARK		25,917,439.64	25,917,439.64		0.00
427	CROSS RIVER NATIONAL PARK		19,469,566.20	19,469,566.20		0.00
428	KAMUKU NATIONAL PARK		24,077,304.66	24,077,304.66		0.00
429	OKUMU NATIONAL PARK		31,787,267.03	31,787,267.03		0.00
430	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	104,397,990.22	107,691,167.03	107,691,167.03		96.94
431	FEDERAL COLLEGE OF FORESTRY - IBADAN	20,277,677.97	21,605,664.21	21,605,664.21		93.85
432	FEDERAL COLLEGE OF FORESTRY - JOS	102,936,456.26	103,196,567.81	103,196,567.81		99.75
433	FORESTRY RESEARCH INSTITUTE OF IBADAN	58,611,066.45	61,036,001.39	61,036,001.39		96.03
434	FORESTRY MECHANISATION COLLEGE AFAKA	15,787,658.62	16,204,248.16	16,204,248.16		97.43
435	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	37,203,605.21	55,116,284.60	55,116,284.60		67.50
	<b>TOTAL: FEDERAL MINISTRY OF ENVIRONMENT</b>	<b>678,001,620.53</b>	<b>881,907,458.23</b>	<b>881,907,458.23</b>		<b>76.88</b>
	<b>NATIONAL SPORTS COMMISSION</b>					
436	NIGERIA FOOTBALL ASSOCIATION	10,625,442.22	9,962,956.03	9,962,956.03		106.65
437	NIGERIA INSTITUTE FOR SPORT (NIS)	51,857,054.46	68,546,650.19	68,546,650.19		75.65
	<b>TOTAL: NATIONAL SPORTS COMMISSION</b>	<b>62,482,496.68</b>	<b>78,509,606.22</b>	<b>78,509,606.22</b>		<b>79.59</b>
	<b>SUB-TOTAL: SOCIAL SECTOR</b>	<b>61,125,364,618.11</b>	<b>86,702,469,881.42</b>	<b>86,702,469,881.42</b>	-	<b>70.50</b>
	<b>GRAND TOTAL</b>	<b>288,200,337,528.80</b>	<b>392,500,451,381.77</b>	<b>392,500,451,381.77</b>	-	<b>73.43</b>



**NOTE 12**  
**MOVEMENT AND CLOSING BOOK BALANCES OF TRUST AND**  
**OTHER FUNDS AS AT 31ST DECEMBER, 2011**

S/N	SUPERVISING MINISTRY	DESCRIPTION	CLOSING BOOK BALANCE AS AT 31ST DEC, 2011	DISBURSEMENTS FROM THE FUND IN THE YEAR	INFLOW INTO THE FUND IN THE YEAR	CLOSING BOOK BALANCE AS AT 31ST DEC, 2010
			N	N	N	N
<b>A = TRUST FUNDS</b>						
1	OAGF (FUNDS)	Ecological Fund	45,245,731,769.01	56,186,082,809.36	80,861,756,956.60	20,570,057,621.77
2	OAGF (FUNDS)	0.50% Stabilisation Fund	46,020,490,832.14	525,576,925.62	41,400,925,857.74	5,145,141,900.02
3	OAGF (FUNDS)	Dev. of Natural Resources	104,065,957,953.61	67,681,935,293.75	146,904,202,501.36	24,843,690,746.00
<b>SUB-TOTAL TRUST FUNDS</b>			<b>195,332,180,554.76</b>	<b>124,393,595,028.73</b>	<b>269,166,885,315.70</b>	<b>50,558,890,267.79</b>
<b>B = OTHER FUNDS</b>						
4	OAGF ( Revenue & Investments)	10% Cocoa Levy	-	-	-	-
5	SUGAR DEV. COUNCIL	5 % Sugar Development Levy	(496,397,683.22)	910,697,250.67	-	414,299,567.45
6	OAGF (FUNDS)	10% Rice Levy	45,572,885,936.31	1,786,825,328.95	37,761,529,611.62	9,598,181,653.64
7	OAGF (FUNDS)	7% Port Levy	8,100,957,270.88	28,459,780,807.92	26,580,971,646.88	9,979,766,431.92
8	OAGF (FUNDS)	2% Nat. Automotive Council Levy	4,366,885.11	2,810,582.87	6,045,702.29	1,131,765.69
9	OAGF (FUNDS)	ECOWAS Levy	45,091,267,746.22	1,557,196,650.07	24,751,202,982.57	21,897,261,413.72
10	OAGF (FUNDS)	CISS Levy	3,793,202,888.66	43,569,159,285.95	40,856,887,375.25	6,505,474,799.36
11	OAGF (FUNDS)	NESS Levy	(12,897,919,770.31)	16,976,102,166.90	2,055,393,897.57	2,022,788,499.02
12	OAGF (FUNDS)	2% Education Pool Account	139,714,836,757.59	40,000,000,000.00	130,741,806,040.78	48,973,030,716.81
13	OAGF (FUNDS)	Service Charge Pool Account	-	-	-	-
14	OAGF (FUNDS)	EFCC Recovery Fund	3,306,936,863.43	-	-	3,306,936,863.43
15	OAGF (FUNDS)	10% Steel Pool Levy Account	1,890,626,962.01	16,209,934.77	297,393,620.81	1,609,443,275.97
16	OAGF (FUNDS)	Cigarette Levy	6,346,799,593.31	243,546,011.00	3,656,190,517.67	2,934,155,086.64
17	OAGF (FUNDS)	Customs Textile Levy Pool	42,636,548.80	3,360,177.81	1,547,817.40	44,448,909.21
18	OAGF (FUNDS)	IMPL Committee on FGn Landed Property	84,373,909.40	-	-	84,373,909.40
19	OAGF (FUNDS)	Cement Levy (Nigeria Customs Service)	10,183,707,237.69	609,525,684.33	9,590,729,277.39	1,202,503,644.63
20	OAGF (FUNDS)	Privatisation Proceeds Account	24,321,734.95	-	-	24,321,734.95
21	OAGF (FUNDS)	30% Levy on Sanitary Pool Account	2,283,620,595.74	381,361.00	3,934,966.75	2,280,066,989.99
22	OAGF (FUNDS)	30% Levy on Wines Spirits	1,198,916,652.95	209,418.68	2,991,695.46	1,196,134,376.17
23	OAGF (FUNDS)	Cheque Operational Account	988,750.00	-	-	988,750.00
24	OAGF (FUNDS)	Pension Bond Redemption Fund	145,575,644,287.27	72,366,977,131.48	54,275,232,847.50	163,667,388,571.25
<b>SUB-TOTAL OTHER FUNDS</b>			<b>399,821,773,166.79</b>	<b>206,502,781,792.40</b>	<b>330,581,857,999.94</b>	<b>275,742,696,959.25</b>
<b>TOTAL</b>			<b>595,153,953,721.55</b>	<b>330,896,376,821.13</b>	<b>599,748,743,315.64</b>	<b>326,301,587,227.04</b>

\*\*\* NOTE: The funds paid into the Pension Redemption Fund (item 24) was invested up to 2010, however the Investment were were recouped at maturity and the cash is reported available with Central Bank of Nigeria (CBN) for Pension Redemption.



**NOTE 12**  
**MOVEMENT AND CLOSING BOOK BALANCES OF TRUST AND**  
**OTHER FUNDS AS AT 31ST DECEMBER, 2011 | CONT'D**

\*\*\*-DETAILS OF YEARLY PAYMENTS INTO PENSION REDEMPTION FUND AND INTEREST EARNED ON INVESTMENTS

YEAR	AMOUNT	INTEREST EARNED ON INVESTMENTS AS REPORTED BY CBN (FOR DISCLOSURE PURPOSE)	REMARKS
	N	N	
2004	0.00	0.00	NO PAYMENTS FOR 6 MONTHS AND NO INTEREST
2005	0.00	0.00	NO PAYMENTS FOR 12 MONTHS AND NO INTEREST
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	0.00	NO INVESTMENTS, AS SUCH NO INTEREST EARNED
<b>TOTAL</b>	<b>217,942,621,418.75</b>	<b>7,710,262,123.09</b>	



### NOTE 13

## CLOSING CASH BOOK BALANCE OF FEDERAL PAY OFFICES FOR THE YEAR ENDED 31ST DECEMBER, 2011

S/N	FEDERAL PAY OFFICE	CLOSING	CLOSING	ANALYSIS OF CLOSING BALANCE 2011 (ACCOUNT TYPE)		
		BALANCE 2011 =N=	BALANCE 2010 =N=	CAPITAL =N=	REVENUE =N=	OTHERS (CRF) E.T.C =N=
1	STF (FPO ACCOUNTS) ABUJA	463,193,560.29	2,764,541,169.81	463,193,560.29		
2	FPO ABAKALIKI	25,786,223.55	9,098,835.84	25,786,223.55		
3	FPO AWKA	26,222.09	-	26,222.09		
4	FPO CALABAR	7,928,864.38	30,893,746.47	7,928,864.38		
5	FPO ENUGU	6,117,730.99	8,651,380.18	6,117,730.99		
6	FPO LAFIA	661,970.43	4,622,090.89	661,970.43		
7	FPO MAKURDI	26,815,802.24	456,105,992.51	26,815,802.24		
8	FPO OWERRI	18,241,646.89	4,889,086.00	18,241,646.89		
9	FPO PORT HARCOURT	4,918,546.62	25,094,495.24	4,918,546.62		
10	FPO UMUAHIA	17,813,999.58	43,823,143.97	17,813,999.58		
11	FPO UYO	2,297,178.71	12,310,280.39	2,297,178.71		
12	FPO YENEGOA	33,508,151.71	15,610,229.78	33,508,151.71		
13	FPO BAUCHI	349,637.32	60,606,117.13	349,637.32		
14	FPO BIRNIN-KEBBI	15,317,444.00	14,785,446.94	15,317,444.00		
15	FPO DAMATURU	100.00	18,601,502.00	100.00		
16	FPO DUTSE	5,315.99	9,628,808.21	5,315.99		
17	FPO GOMBE	26,961,639.76	578,384.62	26,961,639.76		
18	FPO GUSAU	13,537,928.50	5,366,258.90	13,537,928.50		
19	FPO JALINGO	2,528,788.98	83,853,055.31	2,528,788.98		
20	FPO JOS	41,670,357.19	15,559,082.81	41,670,357.19		
21	FPO KADUNA	8,865,686.18	205,919,234.26	8,865,686.18		
22	FPO KANO	52,702,014.86	74,502,240.38	52,702,014.86		
23	FPO KATSINA	1,355,040.55	17,752,392.76	1,355,040.55		
24	FPO MAIDUGURI	23,597,648.15	14,579,376.15	23,597,648.15		
25	FPO MINNA	3,659,712.00	11,041,138.43	3,659,712.00		
26	FPO YOLA	109,710.40	21,270,836.22	109,710.40		
27	FPO SOKOTO	18,791,973.25	96,941,425.64	18,791,973.25		
28	FPO ABEOKUTA	-	-	-		
29	FPO ADO-EKITI	35,709,152.66	18,786,768.82	35,709,152.66		
30	FPO ASABA	11,101,563.08	9,584,753.00	11,101,563.08		
31	FPO AKURE	31,182,485.15	102,823,021.05	31,182,485.15		
32	FPO BENIN	14,967,137.04	24,394,956.16	14,967,137.04		
33	FPO IBADAN	27,605,209.01	316,806,518.15	27,605,209.01		
34	FPO ILORIN	2,578,221.16	-	2,578,221.16		
35	FPO LAGOS I	16,371,000.30	18,582,614.91	16,371,000.30		
36	FPO LAGOS II	355,882.40	49,359.50	355,882.40		
37	FPO LOKOJA	22,566,227.59	19,063,998.52	22,566,227.59		
38	FPO OSHOGBO	5,777,941.36	60,128.47	5,777,941.36		
	<b>TOTAL CASH HELD BY FPOs:-</b>	<b>984,977,714.36</b>	<b>4,536,777,869.42</b>	<b>984,977,714.36</b>	<b>0.00</b>	<b>0.00</b>



**NOTE 14**

**CLOSING CASH BOOK BALANCE OF MINISTRIES, DEPARTMENTS  
AND AGENCIES (MDAs) AS AT 31ST DECEMBER, 2011**

S/N	LIST OF MDAs FOR 2011 ACCOUNTS	CLOSING	CLOSING	ANALYSIS OF CLOSING BALANCE 2011 (ACCOUNT TYPE)		
		BALANCE 2011 =N=	BALANCE 2010 =N=	CAPITAL =N=	REVENUE =N=	OTHERS (CRF) E.T.C =N=
	ADMINISTRATIVE SECTOR					
1	STATE HOUSE	48,755,953,183.84	12,765,077,975.36	48,755,953,183.84		
2	NATIONAL BOUNDARY COMMISSION	51,682,618.64	8,639,429.34	51,682,618.64		
3	BORDERS COMMUNITIES DEVELOPMENT AGENCY	433.77		433.77		
4	BUREAU OF PUBLIC ENTERPRISE					
5	BUREAU OF PUBLIC PROCUREMENT	6,775,934.62		6,775,934.62		
6	MINISTRY OF SPECIAL DUTIES	350,841.65	92,180,075.40	350,841.65		
7	NATIONAL POVERTY ERADICATION PROGRAMME (NAPEP)	8,501,854,864.93	8,852,328,529.48	8,501,854,864.93		
8	NATIONAL COMMISSION FOR REFUGEES	100,590,807.00	23,841.50	98,900,902.00		3,919,180.72
9	NEW PARTNERSHIP FOR AFRICA DEV. (NEPAD)	651,643.02	62,580,885.87	651,643.02		
10	CODE OF CONDUCT TRIBUNAL	8,200.00	2,248,008.92	8,200.00		
11	SMALL AND MEDIUM ENTERPRISES DEV. AGENCY OF NIGERIA(SMEDAN)	286,149.20		286,149.20		
12	NIGERIA CHRISTIAN PILGRIM COMMISSION	40,993,981.00		40,993,981.00		
13	OFFICE OF THE SPECIAL ADVISER ON NIGER DELTA MILITANT	-	18,136,385.30	-		
14	NATIONAL ASSEMBLY- MANAGEMENT	1,610,751,545.60	7,623,510.27	1,610,751,545.60		
15	NASS- SENATE	558,833,678.12	581,824,055.60	558,833,678.12		
16	NASS- HOUSE OF REPRESENTATIVES	3,615,279,975.44	483,194,706.91	3,615,279,975.44		
17	NATIONAL ASSEMBLY SERVICE COMMISSION	168,511,605.50	120,593,068.88	168,511,605.50		
18	LEGISLATIVE AIDES	136,787,000.00		136,787,000.00		
19	SENATE COMMITTEE ON PUBLIC ACCOUNTS	-		-		
20	HOUSE COMMITTEE ON PUBLIC ACCOUNTS	-		-		
21	GENERAL SERVICE OFFICE	-		-		
22	SECRETARY TO GOVERNMENT OF THE FEDERATION	788,512,571.35	2,411,198,833.91	585,886,413.75		202,626,157.60
23	MIN.OF DEFENCE(ADD NA/NAF/NN CIVILLIAN SAL.)	9,640,086.26	2,265,962,842.38	1,943,480.10		7,696,606.16
24	DEFENCE HEADQUARTERS(DHQ)	-		-		
25	NIGERIAN ARMY	-	522,737,066.00	-		
26	NIGERIAN NAVY	111,512,471.71	1,207,611,487.68	111,512,471.71		
27	NIGERIAN AIRFORCE	1.92	457,866,157.06	1.92		
28	NIGERIA DEFENCE ACADEMY	1,564,231,615.75	49,262,082.98	1,556,870,183.55		
29	NIGERIAN DEFENCE COLLEGE	50.01	8,850,203.40	50.01		
30	COMMAND AND STAFF COLLEGE, JAJI	-	292,083.58	-		
31	NIG. ARMED FORCES RESETTLEMENT CENTRE	-	311,534,676.03	-		
32	DEFENCE INTELLIGENCE AGENCY	-		-		
33	PRESIDENTIAL COMMITTEE ON BARRACK REHAB.	1,567,891.95	692,985,225.29	1,567,891.95		



**NOTE 14**  
**CLOSING CASH BOOK BALANCE OF MINISTRIES, DEPARTMENTS**  
**AND AGENCIES (MDAs) AS AT 31ST DECEMBER, 2011 CONT'D**

S/N	LIST OF MDAS FOR 2011 ACCOUNTS	ANALYSIS OF CLOSING BALANCE 2011 (ACCOUNT TYPE)				
		CLOSING BALANCE 2011 =N=	CLOSING BALANCE 2010 =N=	CAPITAL =N=	REVENUE =N=	OTHERS (CRF) E.T.C =N=
34	DEFENCE MISSIONS	1,471,931,653.87	0.00	1,471,931,653.87		
35	DIRECTORATE OF MILITARY PENSION	256,565,396.60	140,668,765.19			256,565,396.60
36	FEDERAL MINISTRY OF FOREIGN AFFAIRS	263,712.15	2,689,822,780.77	74,889.44		188,822.71
37	OVERSEAS MISSION	9,955,624,788.09	11,356,884,636.57			9,955,624,788.09
38	FEDERAL MINISTRY OF INF & COMMUNICATION	324,492,679.25	49,363,038.63	178,329,834.25	146,162,845.00	
39	MINISTRY OF INTERIOR	285,960,714.52	1,176,104.79	206,848,004.52	79,112,710.00	
40	NIGERIAN PRISONS SERVICE(NPS)	1,132,659,827.80	1,324,526.54	189,432,835.23		
41	NIGERIAN IMMIGRATION SERVICE(NIS)	291,213,781.35	1,277,623,047.54	12,614.40	7,381,000.00	283,820,166.95
42	NATIONAL SECURITY & CIVIL DEFENCE CORPS	895,288.67	3,100,190.54	895,288.67		
43	IMMIGRATION, PRISONS & NSCDC BOARD	18,188.00		188.00	18,000.00	
44	CUSTOMS, IMMIGRATION & PRISONS PENSION BD	9,843,697,354.23	7,020,055,841.30			9,843,697,354.23
45	FEDERAL FIRE SERVICE	1,092,958.07	142,132.83	593,858.07	499,100.00	
46	POLICE SERVICE COMMISSION	593,913,244.08	40,447.56	593,913,244.08		
47	POLICE PENSION BOARD	12,886,248,223.90	12,886,248,223.90			12,886,248,223.90
48	POLICE FORMATION AND COMMAND	235,344.35	14,560,682,271.27	235,344.35		
49	FEDERAL MINISTRY OF POLICE AFFAIRS	138,383,732.20	5,975,687,360.58	5,940,445.35		132,443,286.85
50	OFFICE OF HEAD OF SERVICE OF THE FEDERATION	278,772,034.58	345,201,174.07	278,772,034.58		
51	OHCSF(PENSION OFFICE)	12,638,549,401.86	12,638,549,401.86			12,638,549,401.86
52	FEDERALSTAFF HOUSING LOAN BOARD	973,795.77	61,890,774.68	718,082.53		255,713.24
53	PUBLIC SERVICE INSTITUTE	120,572,141.78	303,918,608.32	15,419,982.62		105,152,159.16
54	OFFICE OF THE AUDITOR-GENERAL OF FED.	12,934,816.05	42,914,300.01	12,934,816.05		
55	PUBLIC COMPLIANTS COMMISSION	-	162,504,060.00			
56	FEDERAL CIVIL SERVICE COMMISSION	55,121.81	157,882,848.50	55,121.81		
57	INDEPENDENT NATION ELECTORAL COMMISSION	19,660,909,708.68	82,868,897,420.41	8,255,930,192.53		11,404,979,516.15
58	FEDERAL CHARACTER COMMISSION	150,060.25	30,381,352.85	150,060.25		
59	GURARA WATER MANAGEMENT AUTHORITY YOUTH DEV.	11,179,967.60		11,179,967.60		
<b>ECONOMIC SECTOR</b>						
60	FEDERAL MINISTRY OF WATER RESOURCES	3,397,076,781.51	10,790,877,685.06	3,397,076,781.51		-
61	FEDERAL MINISTRY OF AGRICULTURE	7,850,319,144.84	14,166,196,872.09	7,850,319,144.84		-
62	NATIONAL AGRICULTURAL SEEDS COUNCIL	1,395,541.50				
63	NIGERIA AGRICULTURAL QUARANTINE SERVICE					
64	NIGERIA HYDROLOGICAL SERVICE AGENCY	2,718.44	47,899,751.96	2,718.44		
65	FEDERAL MINISTRY OF FINANCE	799,250,006.48	500,699,126.38	799,250,006.48		
66	DEBT MANAGEMENT OFFICE	7,862,526.00	23,923,379.53	7,862,526.00		





**NOTE 14**  
**CLOSING CASH BOOK BALANCE OF MINISTRIES, DEPARTMENTS**  
**AND AGENCIES (MDAs) AS AT 31ST DECEMBER, 2011 CONT'D**

S/N	LIST OF MDAS FOR 2011 ACCOUNTS	CLOSING	CLOSING	ANALYSIS OF CLOSING BALANCE 2011 (ACCOUNT TYPE)		
		BALANCE 2011 =N=	BALANCE 2010 =N=	CAPITAL =N=	REVENUE =N=	OTHERS (CRF) E.T.C =N=
67	BUDGET OFFICE OF THE FEDERATION	32,960,255.45	70,641,147.80	32,960,255.45		
68	INVESTMENT AND SECURITIES TRIBUNAL	-				
69	OFFICE OF THE ACCOUNTANT-GENERAL OF FED	893,530,034.18	157,927,652.47	183,927,537.03		709,602,497.15
70	FEDERAL INLAND REVENUE SERVICE	14,661,785,240.01	14,661,785,240.01	14,661,785,240.01		
71	NIGERIA CUSTOM SERVICE	1,254,930.73	61,693,536.99	1,254,930.73		
72	FEDERAL MINISTRY OF TRADE AND INDUSTRY	32,942,757.00	34,196,509.34	-	32,942,757.00	
73	MIN. OF EMP, LABOUR AND PRODUCTIVITY	620,000.00	50,119,793.07		620,000.00	
74	INDUSTRIAL ARBITRATION PANEL	3,672,963.00	1,510,570.00	3,672,963.00		
75	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY	45,159,662.58	51,477,901.31	45,159,662.58		
76	NATURAL MEDICINE DEV. AGENCY	25,782,850.00		25,782,850.00		
77	NATIONAL BIOTECHNOLOGY DEV. AGENCY(NABDA)	-	277,299,257.48			
78	FEDERAL MINISTRY OF TRANSPORT	482,233,414.35	489,617,145.88	482,233,414.35		
79	MINISTRY OF AVIATION	2,109,009,076.28	1,267,608,063.78	2,109,009,076.28		
80	FEDERAL MINISTRY OF POWER	87,248,584,074.38	114,732,454,066.45	87,236,737,409.31		11,846,665.07
81	FEDERAL MINISTRY OF PETROLEUM RESOURCES	1,611,537,746.27	4,182,943,230.52	1,611,537,746.27		
82	DEPARTMENT OF PETROLEUM RESOURCES (DPR)	3,000,341,297.68	4,893,871,605.00	3,000,341,297.68		
83	MINISTRY OF MINES AND STEEL	309,950,388.86	626,904,741.45	309,950,388.86		
84	GEOLOGICAL SURVEY OF NIGERIA AGENCY	23,101.01	38,238,562.44	23,101.01		
85	FEDERAL MINISTRY OF WORKS	90,625,191.11	9,861,928,564.69	90,625,191.11		
86	SURVEY-GENERAL OF THE FEDERATION	-	769,330,478.19	-		
87	FEDERAL ROADS MAINTENANCE AGENCY	38,434,736.55	20,189,737,805.03	-	38,434,736.55	
88	FEDERAL MINISTRY OF CULTURE & TOURISM	-	223,017,954.76			
89	NATIONAL PLANNING COMMISSION	58,607,768.89	198,105,407.92	58,607,768.89		
90	NATIONAL SALARIES, INCOMES AND WAGES COMM	-	22,358,460.80			
91	REVENUE MOB, ALLOCATION & FISCAL COMMISSION	426,384,290.00	188,999,700.78	426,384,290.00		
92	NIG. INTEGRATION WATER RESOURCES MGT. COMM.	271.79	84,230,000.35	271.79		
93	MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT	9,449,199,794.11	1,862,460,253.05	9,449,199,794.11		
94	NATIONAL BUREAU OF STASTICS	41,653,902.38	353,243.38	41,653,900.38		
<b>LAW &amp; JUSTICES SECTOR</b>						
95	NATIONAL JUDICIAL COUNCIL - ABUJA	2,249,039,033.47	2,496,313,037.43	127,961,090.51		2,121,077,942.96
96	SUPREME COURT OF NIGERIA	260,337.82	1,994,931,737.52	260,337.82		
97	COURT OF APPEAL, ABUJA	7,134,807.31	750,067,355.73			7,134,807.31
98	FEDERAL HIGH COURT-LAGOS	1,184,675,171.35	5,536,713,452.80	1,184,675,171.35		
99	FCT. HIGH COURT OF JUSTICE, ABUJA	522,045,373.40	1,818,897,496.95	-		
100	SHARIA COURT OF APPEAL, ABUJA	7,499,723.12	763,387,530.13	7,499,723.12		



**NOTE 14**  
**CLOSING CASH BOOK BALANCE OF MINISTRIES, DEPARTMENTS**  
**AND AGENCIES (MDAs) AS AT 31ST DECEMBER, 2011 CONT'D**

S/N LIST OF MDAS FOR 2011 ACCOUNTS	ANALYSIS OF CLOSING BALANCE 2011 (ACCOUNT TYPE)				
	CLOSING BALANCE 2011 =N=	CLOSING BALANCE 2010 =N=	CAPITAL =N=	REVENUE =N=	OTHERS (CRF) E.T.C =N=
CUSTOMARY COURT OF APPEAL, ABUJA	1,569,792.41	213,924.42			
NATIONAL INDUSTRIAL COURT	21,172,746.11	1,887,556,269.59	21,172,746.11		
NATIONAL JUDICIAL INSTITUTE - ABUJA	669,918.52	3,870,633.87	669,918.52		
FCT. JUDICIAL SERVICE COMMITTEE -FCT ABUJA	0.00	19,599,238.73			
FEDERAL JUDICIAL SERVICE COMMISSION - ABUJA	88,739,619.08	572,206,337.01	88,739,619.08		
FEDERAL MINISTRY OF JUSTICE	-	54,793,952.65			
NAT.HUMAN RIGHTS COMMISSION	2,620.00	14,857.00	2,620.00		
CODE OF CONDUCT BUREAU	179,144,087.80	3,613,934.66	179,144,087.80		
<b>REGIONAL SECTOR</b>					
MINISTRY FOR FEDERAL CAPITAL TERRITORY	-	5,224,420,787.00			
NIGER DELTA AFFAIRS	1,893,092.48	1,133,852,199.49	1,893,092.48		
<b>SOCIAL SECTOR</b>					
MINISTRY OF YOUTH DEVELOPMENT	1,498,999,908.62	104,133,227.36	1,498,999,908.62		
FEDERAL MINISTRY OF WOMEN AFFAIRS	164,488.42	600,948,126.35	164,488.42		
NATIONAL CENTRE FOR WOMEN DEVELOPMENT	-	61,000,000.00			
FEDERAL MINISTRY OF EDUCATION	1,902,125,200.72	5,948,407,061.41	1,399,838,672.34	665,500.00	501,621,028.38
FEDERAL MINISTRY OF HEALTH	252,682,728.17	2,356,722,235.15	252,682,728.17		
FEDERAL COLL. OF COMPLIMENTARY & ALTERN. MED	-	2,349,300.00			
FEDERAL MINISTRY OF ENVIRONMENT	419,423,793.31	5,609,247,971.88	419,423,793.31		
NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	20,226,869.77		36,724.45	20,190,145.32	
NATIONAL ENVIRONMENTAL STD AND REGULATION ENF. AGENCY	386,105.55	2,691,076.86	386,105.55		
NATIONAL SPORTS COMMISSION	2,017,133.59	2,892,716.77	2,017,133.59		
NATIONAL POPULATION COMMISSION	48,712,092.30	80,000,839.78	48,712,092.30		
<b>OTHER ACCOUNTS</b>					
CBN: SEVERANCE BENEFITS TO OFFICERS RIGHTSIZED	19,057,174,167.57	22,137,732,974.39			19,057,174,167.57
CBN: ARREARS OF PARASTATALS MONETIZATIONS	429,291,826.50	3,065,697,709.23			429,291,826.50
CBN: MTEL/NITEL PENSIONERS & DISENGAGED STAFF	8,072,838,175.63	4,814,584,965.98			8,072,838,175.63
CBN: PENSION ARREARS SETTLEMENTS	3,904,019,916.81				3,904,019,916.81
<b>TOTAL:-</b>	<b>308,424,180,282.00</b>	<b>451,072,979,097.95</b>	<b>214,088,409,828.17</b>	<b>326,026,793.87</b>	<b>92,536,373,801.60</b>



**NOTE 15**  
**SUMMARY OF FEDERAL GOVERNMENT INVESTMENTS AND**  
**LOANS TO GOVERNMENT COMPANIES AND OTHER GOVERNMENTS AS AT 31ST DECEMBER, 2011**

S/N	DESCRIPTION	REF NOTE	TOTAL VALUE AS AT 31/12/2010 =N=	ADDITIONAL INVESTMENTS - 2011 =N=	DIS-INVESTMENTS =N=	ADJUSTMENTS =N=	TOTAL VALUE AS AT 31/12/2011 =N=
<b>A</b>	<b>INVESTMENTS</b>						
1	Investments in Manufacturing Industries	15 A	9,523,647,447				9,523,647,447
2	Investments in Service Companies/Agencies	15B	52,330,285,694				52,330,285,694
3	Investments in Financial Institutions	15 C	52,446,304,649	5,000,000,000			57,446,304,649
4	Investments in Insurance Coys	15 C	889,166,666				889,166,666
5	Investments: External Investments	15 D	943,530,919	14,900,000			958,430,919
6	Investments: Forfieted to Federal Govt. of Nigeria	15 E	1,230,287				1,230,287
7	Capital Investment in Islamic Development Bank		3,000,000,000	8,577,468,073			11,577,468,073
8	African Development Bank Subscription		88,765,345				88,765,345
9	Bank of Industry - MOFI share of bank Recapitalisation for 2009 & 2010			3,227,049,679			3,227,049,679
10	Nigerian Export - Import Bank - Share of equity			3,227,049,676			3,227,049,676
11	Asset Management Corporation of Nigeria			5,000,000,000			5,000,000,000
12	National economic Recovery Fund			1,290,819,870			1,290,819,870
13	Nigerian Agricultural Co-operative & Rural development Bank (NACRDB)			3,227,049,676			3,227,049,676
14	International Islamic Trade Finance Corporation			397,865,438			397,865,438
15	Islamic Corporation for Development of the Private Sector			308,332,800			308,332,800
	<b>SUB-TOTAL</b>		<b>119,222,931,007</b>	<b>30,270,535,212</b>			<b>149,493,466,219</b>
<b>B</b>	<b>INVESTMENTS-CROWN AGENTS</b>						
1	Cash	15 F	92,518,547	194,907,696	(188,053)		287,238,190
2	Deposit	15 F	314,402,632		(314,402,632)		-
3	FGN Investments with Crown Agents	15 G	1,989,947,224		1,989,947,224)		-
	<b>SUB-TOTAL</b>		<b>2,396,868,403</b>	<b>194,907,696</b>	<b>2,304,537,909)</b>		<b>287,238,190</b>
<b>C</b>	<b>GRANTS TO GOVERNMENT COMPANIES</b>						
1	Grants- Manufacturing Companies	15 H	1,413,615,779				1,413,615,779
2	Grants-Other Companies	15 I	5,364,216,791				5,364,216,791
3	Grants-Financial Institutions	15 I	10,361,000				10,361,000
4	Grants- River Basins Dev. Authorites	15 J	3,844,939,002				3,844,939,002
	<b>SUB-TOTAL</b>		<b>10,633,132,572</b>				<b>10,633,132,572</b>



**NOTE 15**

**SUMMARY OF FEDERAL GOVERNMENT INVESTMENTS AND  
LOANS TO GOVERNMENT COMPANIES AND OTHER GOVERNMENTS AS AT 31ST DECEMBER, 2011 CONT'D**

S/N	DESCRIPTION	REF NOTE	TOTAL VALUE AS AT 31/12/2010 =N=	ADDITIONAL INVESTMENTS - 2011 =N=	DIS-INVESTMENTS =N=	ADJUSTMENTS =N=	TOTAL VALUE AS AT 31/12/2011 =N=
D	LOANS TO GOVERNMENT COMPANIES						
1	Loans to Companies -under Power & Steel		97,816,423,174				97,816,423,174
2	Loans to Companies -under Finance		3,079,290,373				3,079,290,373
3	Loans to Companies -under Works		9,263,643,570				9,263,643,570
4	Loans to Companies -under Information		153,435,499				153,435,499
5	Loans to Companies -under Transport		6,450,773,303				6,450,773,303
6	Loans to Companies -under Communication		42,395,300,872				42,395,300,872
7	Loans to Companies -under Sciece & Tech.		42,933,333				42,933,333
8	Loans to Companies -under Solid Mineral Dev.		3,800,179,280				3,800,179,280
9	Loans to Companies -under Agriculture		3,465,055,515				3,465,055,515
10	Loans to Companies -under Industry		8,618,426,153				8,618,426,153
	SUB-TOTAL		175,085,461,072				175,085,461,072
E	LOANS TO OTHER GOVERNMENT						
1	Democratic Republic of Sao-Tome & Principe		2,138,850,000				5,233,086,000
2	Sao-Tome & Principe Joint Dev. Authority		1,649,581,000	3,094,236,000			1,649,581,000
	SUB-TOTAL		3,788,431,000				6,882,667,000
	GRANT TOTAL OF LOANS & INVESTMENTS		311,126,824,054	30,465,442,908	(2,304,37,909)		342,381,965,053



**NOTE 16**  
**LIST OF OUTSTANDING IMPRESTS OF MINISTRIES, DEPARTMENTS AND AGENCIES**  
**AS AT 31ST DECEMBER, 2011**

S/N	LIST OF MDAS FOR 2011 ACCOUNTS	CLOSING BALANCE AS AT 31/12/2011 =N=	2011 FIGURES =N=	BALANCE AS AT 31/12/2010 =N=
	ADMINISTRATIVE SECTOR		-	
1	NATIONAL BOUNDARY COMMISSION	441,000.00		441,000.00
2	NATIONAL POVERTY ERADICATION PROGRAMME (NAPEP)	-	(8,343,587.75)	8,343,587.75
3	NATIONAL COMMISSION FOR REFUGEES	-	(287,550.00)	287,550.00
4	NEW PARTNERSHIP FOR AFRICA DEV. (NEPAD)	-	(1,940,000.00)	1,940,000.00
5	CODE OF CONDUCT TRIBUNAL	-	(2,660,000.00)	2,660,000.00
6	NIGERIA CHRISTIAN PILGRIM COMMISSION	4,490,000.00	4,490,000.00	
7	NATIONAL ASSEMBLY- MANAGEMENT	-	(47,951,106.49)	47,951,106.49
8	NATIONAL ASSEMBLY SERVICE COMMISSION	-	(92,112,305.00)	92,112,305.00
9	SECRETARY TO GOVERNMENT OF THE FEDERATION	108,456,525.00	34,943,650.00	73,512,875.00
10	MIN.OF DEFENCE(ADD NA/NAF/NN CIVILLIAN SAL.)	-	4,051,798.91	(4,051,798.91)
11	FEDERAL MINISTRY OF FOREIGN AFFAIRS	16,456,617.50	-	16,456,617.50
12	OVERSEAS MISSION	(17,339,970.86)	-	(17,339,970.86)
13	FEDERAL MINISTRY OF INF & COMMUNICATION	1,278,250.00	-	1,278,250.00
14	MINISTRY OF INTERIOR	2,650,000.00	-	2,650,000.00
15	NIGERIAN PRISONS SERVICE(NPS)	-	(3,820,000.00)	3,820,000.00
16	IMMIGRATION, PRISONS & NSCDC BOARD	4,039,690.00	-	4,039,690.00
17	CUSTOMS, IMMIGRATION & PRISONS PENSION BOARD	3,851,160.66	-	3,851,160.66
18	FEDERAL FIRE SERVICE	-	(1,500,000.00)	1,500,000.00
19	POLICE SERVICE COMMISSION	6,757,359.48	1,980,000.00	4,777,359.48
20	FEDERAL MINISTRY OF POLICE AFFAIRS	(3,140,330.79)	3,718,000.00	(6,858,330.79)
21	OFFICE OF HEAD OF SERVICE OF THE FEDERATION	89,205,200.00	-	89,205,200.00
22	FEDERALSTAFF HOUSING LOAN BOARD	51,528,490.08	-	51,528,490.08
23	PUBLIC COMPLAINTS COMMISSION	(662,875.95)	-	(662,875.95)
24	FEDERAL CIVIL SERVICE COMMISSION	14,511,742.00	-	14,511,742.00
25	FEDERAL CHARACTER COMMISSION	2,590,000.00	-	2,590,000.00
26	MINISTRY OF CO-OP & INTEGRATION IN AFRICA			3,166,800.00
	ECONOMIC SECTOR			
27	FEDERAL MINISTRY OF WATER RESOURCES	-	(10,696,265.84)	10,696,265.84
28	FEDERAL MINISTRY OF AGRICULTURE	400,000.00	300,000.00	100,000.00
29	NIGERIA HYDROLOGICAL SERVICE AGENCY	2,385,000.00	1,240,000.00	1,145,000.00
30	FEDERAL MINISTRY OF FINANCE	96,733,028.88	-	96,733,028.88
		-	(674,000.00)	674,000.00



**NOTE 16**  
**LIST OF OUTSTANDING IMPRESTS OF MINISTRIES, DEPARTMENTS AND AGENCIES**  
**AS AT 31ST DECEMBER, 2011 CONT'D**

S/N	LIST OF MDAS FOR 2011 ACCOUNTS	CLOSING BALANCE AS AT 31/12/2011 =N=	2011 FIGURES =N=	BALANCE AS AT 31/12/2010 =N=
31	DEBT MANAGEMENT OFFICE	17,498,343.56	-	17,498,343.56
32	INVESTMENT AND SECURITIES TRIBUNAL	-	(4,195,161.39)	4,195,161.39
33	OFFICE OF THE ACCOUNTANT-GENERAL OF FED	2,357.14		2,357.14
34	NIGERIA CUSTOM SERVICE	62,680,671.39	-	62,680,671.39
35	FEDERAL MINISTRY OF TRADE AND INVESTMENTS	5,161,695.30	5,161,695.30	
36	MIN. OF EMP, LABOUR AND PRODUCTIVITY	48,000.00	-	48,000.00
37	INDUSTRIAL ARBITRATION PANEL	1,047,590.00	-	1,047,590.00
38	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY	2,183,500.00	2,183,500.00	
39	FEDERAL MINISTRY OF TRANSPORT	3,060,000.00	-	3,060,000.00
40	MINISTRY OF AVIATION	26,682,637.96	-	26,682,637.96
41	FEDERAL MINISTRY OF POWER	17,575,900.00	-	17,575,900.00
42	FEDERAL MINISTRY OF PETROLEUM RESOURCES	5,740,200.00	3,140,000.00	2,600,200.00
43	MINISTRY OF MINES AND STEEL	940,000.00		940,000.00
44	FEDERAL MINISTRY OF WORKS	2,809,376.19		2,809,376.19
45	SURVEY-GENERAL OF THE FEDERATION	2,000,000.00		2,000,000.00
46	FEDERAL ROADS MAINTENANCE AGENCY	-	123,171.00	(123,171.00)
47	NATIONAL SALARIES, INCOMES AND WAGES COMM	-	(1,705,000.00)	1,705,000.00
48	REVENUE MOB, ALLOCATION & FISCAL COMMISSION	4,788,600.00	4,788,600.00	
49	MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT			
	<b>LAW &amp; JUSTICES SECTOR</b>			
50	NATIONAL JUDICIAL COUNCIL - ABUJA	15,262,715.00	-	15,262,715.00
51	SUPREME COURT OF NIGERIA	(118,765,871.58)	-	(118,765,871.58)
52	COURT OF APPEAL, ABUJA	2,712,000.00	132,495,583.05	(129,783,583.05)
53	FCT. HIGH COURT OF JUSTICE, ABUJA	-	(1,180,512.00)	1,180,512.00
54	SHARIA COURT OF APPEAL, ABUJA	74,794,936.67	22,916,000.00	51,878,936.67
55	CUSTOMARY COURT OF APPEAL, ABUJA	-	(490,000.00)	490,000.00
56	NATIONAL INDUSTRIAL COURT	58,805.00	-	58,805.00
57	NATIONAL JUDICIAL INSTITUTE - ABUJA	3,134,779.48	-	3,134,779.48
58	FCT. JUDICIAL SERVICE COMMITTEE -FCT ABUJA	7,394,900.00		7,394,900.00
59	FEDERAL JUDICIAL SERVICE COMMISSION - ABUJA	(164,000.00)	-	(164,000.00)
60	FEDERAL MINISTRY OF JUSTICE	(146,453,658.84)		(146,453,658.84)
61	NAT.HUMAN RIGHTS COMMISSION	4,634,080.16		4,634,080.16



**NOTE 16**  
**LIST OF OUTSTANDING IMPRESTS OF MINISTRIES, DEPARTMENTS AND AGENCIES**  
**AS AT 31ST DECEMBER, 2011 CONT'D**

S/N	LIST OF MDAS FOR 2011 ACCOUNTS	CLOSING BALANCE AS AT 31/12/2011 =N=	2011 FIGURES =N=	BALANCE AS AT 31/12/2010 =N=
62	CODE OF CONDUCT BUREAU	1,496,552.00	-	1,496,552.00
	SOCIAL SECTOR			
63	MINISTRY OF YOUTH DEVELOPMENT	177,968,400.00	168,778,400.00	9,190,000.00
64	FEDERAL MINISTRY OF WOMEN AFFAIRS	-	(19,714,230.00)	19,714,230.00
65	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	11,206,151.15	-	11,206,151.15
66	FEDERAL MINISTRY OF EDUCATION	36,596,571.25	1,320,000.00	35,276,571.25
67	FEDERAL MINISTRY OF HEALTH	16,461,785.27	8,730,000.00	7,731,785.27
68	FEDERAL MINISTRY OF ENVIRONMENT	2,920,000.00	(1,000,000.00)	3,920,000.00
69	NATIONAL ENVIRONMENTAL STD AND REGULATION ENF. AGENCY	5,135,000.00	-	5,135,000.00
70	NATIONAL SPORTS COMMISSION	-	1,341,326.84	(1,341,326.84)
71	NATIONAL POPULATION COMMISSION	5,583,828.08	-	5,583,828.08
	TOTAL	636,826,731.18	203,432,006.63	436,561,524.55



**NOTE 17**  
**LIST OF OUTSTANDING ADVANCES OF MINISTRIES, DEPARTMENTS AND AGENCIES (MDA)**  
**AS AT 31ST DECEMBER, 2011**

S/N LIST OF MDAS FOR 2011 ACCOUNTS	CLOSING BALANCE AS AT 31/12/2011 =N=	2011 FIGURES =N=	BALANCE AS AT 31/12/2010 =N=
<b>ADMINISTRATIVE SECTOR</b>			
1 STATE HOUSE			
2 NATIONAL BOUNDARY COMMISSION	17,201,273,181.68	4,533,995,594.48	12,667,277,587.20
3 MINISTRY OF SPECIAL DUTIES	147,410,450.93	-	147,410,450.93
4 NATIONAL POVERTY ERADICATION PROGRAMME (NAPEP)	32,292.08	32,292.08	
5 NEW PARTNERSHIP FOR AFRICA DEV. (NEPAD)	-	(274,718,605.48)	274,718,605.48
6 CODE OF CONDUCT TRIBUNAL	-	(286,936,798.45)	286,936,798.45
7 NIGERIA CHRISTIAN PILGRIM COMMISSION	-	(7,606,067.19)	7,606,067.19
8 NATIONAL ASSEMBLY- MANAGEMENT	3,654,386.50	3,654,386.50	
9 NASS- SENATE	-	(2,187,654.22)	2,187,654.22
10 NASS- HOUSE OF REPRESENTATIVES	0.00	(180,878,181.24)	180,878,181.24
11 NATIONAL ASSEMBLY SERVICE COMMISSION	-	82,689.63	(82,689.63)
12 SECRETARY TO GOVERNMENT OF THE FEDERATION	0.00	(963,187.76)	963,187.76
13 MIN.OF DEFENCE(ADD NA/NAF/NN CIVILLIAN SAL.)	4,217,163,807.07	802,259,414.62	3,414,904,392.45
14 NIGERIAN NAVY	1,183,202,036.58	(4,051,798.91)	1,187,253,835.49
15 NIGERIA DEFENCE ACADEMY	5.95	-	5.95
16 DEFENCE INTELLIGENCE AGENCY	-	(7,361,432.20)	7,361,432.20
17 FEDERAL MINISTRY OF FOREIGN AFFAIRS	17,441,176.99	-	17,441,176.99
18 OVERSEAS MISSION	113,957,201.71	-	113,957,201.71
19 FEDERAL MINISTRY OF INF & COMMUNICATION	(1,038,883,283.52)	36,137,154.66	(1,075,020,438.18)
20 MINISTRY OF INTERIOR	889,136,091.90	77,249,900.05	811,886,191.85
21 NIGERIAN PRISONS SERVICE(NPS)	81,981,633.49	81,981,633.49	
22 NIGERIAN IMMIGRATION SERVICE(NIS)	-	(939,406,992.57)	939,406,992.57
23 NATIONAL SECURITY & CIVIL DEFENCE CORPS	-	(95,340,321.38)	95,340,321.38
24 IMMIGRATION, PRISONS & NSCDC SERVICE BOARD	-	(453,937,849.79)	453,937,849.79
25 CUSTOMS, IMMIGRATION & PRISONS PENSION BOARD	31,229,639.63	-	31,229,639.63
26 FEDERAL FIRE SERVICE	1,127,322.28	-	1,127,322.28
27 POLICE SERVICE COMMISSION	-	(22,110,000.00)	22,110,000.00
28 POLICE FORMATION AND COMMAND	14,820,271.49	7,762,974.00	7,057,297.49
29 FEDERAL MINISTRY OF POLICE AFFAIRS	(34,790.09)	-	(34,790.09)
30 OFFICE OF HEAD OF SERVICE OF THE FEDERATION	104,963,114.00	(55,210,707.10)	160,173,821.10
31 OHCSF(PENSION OFFICE)	3,058,369,183.98	-	3,058,369,183.98
32 FEDERALSTAFF HOUSING LOAN BOARD	27,143,575.90	-	27,143,575.90
33 PUBLIC COMPLIANTS COMMISSION	-	12,716,395.36	(12,716,395.36)
	16,095,203.05	(1,871,400.00)	17,966,603.05





**NOTE 17**

**LIST OF OUTSTANDING ADVANCES OF MINISTRIES, DEPARTMENTS AND AGENCIES (MDA)  
AS AT 31ST DECEMBER, 2011 CONT'D**

S/N	LIST OF MDAS FOR 2011 ACCOUNTS	CLOSING BALANCE AS AT 31/12/2011 =N=	2011 FIGURES =N=	BALANCE AS AT 31/12/2010 =N=
34	FEDERAL CIVIL SERVICE COMMISSION	84,024,282.86	-	84,024,282.86
35	FEDERAL CHARACTER COMMISSION	57,000,869.86	-	57,000,869.86
36	MINISTRY OF CO-OP & INTEGRATION IN AFRICA	150,237,734.92	-	150,237,734.92
<b>ECONOMIC SECTOR</b>				
37	FEDERAL MINISTRY OF WATER RESOURCES	-	(378,924,884.44)	378,924,884.44
38	FEDERAL MINISTRY OF AGRICULTURE	4,187,721,548.18	984,049,332.70	3,203,672,215.48
39	NIGERIA HYDROLOGICAL SERVICE AGENCY	20,806,953.56	(21,787,560.45)	42,594,514.01
40	FEDERAL MINISTRY OF FINANCE	1,104,768,793.82	-	1,104,768,793.82
41	DEBT MANAGEMENT OFFICE	-	(78,217,548.98)	78,217,548.98
42	BUDGET OFFICE OF THE FEDERATION	339,340,347.08	(15,669,777.00)	355,010,124.08
43	INVESTMENT AND SECURITIES TRIBUNAL	5,532,334.85	-	5,532,334.85
44	OFFICE OF THE ACCOUNTANT-GENERAL OF FED	-	(570,601,358.64)	570,601,358.64
45	FEDERAL INLAND REVENUE SERVICE	854,255,378.21	-	854,255,378.21
46	NIGERIA CUSTOM SERVICE	11,207,185,100.38	2,563,636,868.73	8,643,548,231.65
47	FEDERAL MINISTRY OF TRADE & INVESTMENT	943,229,919.04	-	943,229,919.04
48	MIN. OF EMP, LABOUR AND PRODUCTIVITY	612,869,713.10	59,395,127.00	553,474,586.10
49	INDUSTRIAL ARBITRATION PANEL	80,517,647.79	-	80,517,647.79
50	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY	1,165,247,003.98	163,901,930.98	1,001,345,073.00
51	NATIONAL BIOTECHNOLOGY DEV. AGENCY(NABDA)	(1,147,622.80)	(1,147,622.80)	-
52	FEDERAL MINISTRY OF TRANSPORT	58,690,781.00	23,398,858.00	35,291,923.00
53	MINISTRY OF AVIATION	2,865,376,703.23	-	2,865,376,703.23
54	FEDERAL MINISTRY OF POWER	(764,180,522.74)	-	(764,180,522.74)
55	FEDERAL MINISTRY OF PETROLEUM RESOURCES	130,407,542.43	-	130,407,542.43
56	MINISTRY OF MINES AND STEEL	190,858,372.41	37,417,788.30	153,440,584.11
57	GEOLOGICAL SURVEY OF NIGERIA AGENCY	-	1,735,251.51	(1,735,251.51)
58	FEDERAL MINISTRY OF WORKS	493,951,073.27	-	493,951,073.27
59	SURVEY-GENERAL OF THE FEDERATION	39,893,898.96	6,448,700.00	33,445,198.96
60	FEDERAL ROADS MAINTENANCE AGENCY	283,013,754.73	82,320,840.60	200,692,914.13
61	FEDERAL MINISTRY OF CULTURE & TOURISM	71,148,631.43	(1,181,072,654.03)	1,252,221,285.46
62	NATIONAL PLANNING COMMISSION	(608,884,771.45)	(625,139,911.37)	16,255,139.92
63	NATIONAL SALARIES, INCOMES AND WAGES COMM	3,310,188.12	(123,171.00)	3,433,359.12
64	REVENUE MOB, ALLOCATION & FISCAL COMMISSION	-	(345,657,039.77)	345,657,039.77
65	NIG. INTEGRATION WATER RESOURCES MGT. COMM.	-	-	-



**NOTE 17**  
**LIST OF OUTSTANDING ADVANCES OF MINISTRIES, DEPARTMENTS AND AGENCIES (MDA)**  
**AS AT 31ST DECEMBER, 2011 CONT'D**

S/N	LIST OF MDAS FOR 2011 ACCOUNTS	CLOSING BALANCE AS AT 31/12/2011 =N=	2011 FIGURES =N=	BALANCE AS AT 31/12/2010 =N=
66	MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT	578,151,953.46	155,653,728.00	422,498,225.46
67	NATIONAL BUREAU OF STATISTICS	-	(585,574,530.66)	585,574,530.66
<b><u>LAW &amp; JUSTICES SECTOR</u></b>				
68	NATIONAL JUDICIAL COUNCIL - ABUJA	201,154,451.31	-	201,154,451.31
69	SUPREME COURT OF NIGERIA	(73,473,992.15)	-	(73,473,992.15)
70	COURT OF APPEAL, ABUJA	2,650,374,173.55	(132,495,583.05)	2,782,869,756.60
71	FEDERAL HIGH COURT-LAGOS	539,936,165.85	-	539,936,165.85
72	FCT. HIGH COURT OF JUSTICE, ABUJA	-	(411,374,451.95)	411,374,451.95
73	SHARIA COURT OF APPEAL, ABUJA	101,166,527.35	17,675,520.01	83,491,007.34
74	CUSTOMARY COURT OF APPEAL, ABUJA	-	(1,079,792.41)	1,079,792.41
75	NATIONAL INDUSTRIAL COURT	59,276,931.81	-	59,276,931.81
76	NATIONAL JUDICIAL INSTITUTE - ABUJA	62,519,572.20	-	62,519,572.20
77	FCT. JUDICIAL SERVICE COMMITTEE -FCT ABUJA	59,951,877.71	-	59,951,877.71
78	FEDERAL JUDICIAL SERVICE COMMISSION - ABUJA	1,427,767.21	(34,882,583.12)	36,310,350.33
79	FEDERAL MINISTRY OF JUSTICE	275,857,368.13	-	275,857,368.13
80	CODE OF CONDUCT BUREAU	8,826,590.06	(26,631,055.28)	35,457,645.34
<b><u>SOCIAL SECTOR</u></b>				
81	MINISTRY OF YOUTH DEVELOPMENT	691,036,812.57	336,021,384.97	355,015,427.60
82	FEDERAL MINISTRY OF WOMEN AFFAIRS	-	(199,239,658.77)	199,239,658.77
83	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	300,000.00	-	300,000.00
84	FEDERAL MINISTRY OF EDUCATION	2,900,003,551.21	2,989,566,148.50	(89,562,597.29)
85	FEDERAL MINISTRY OF HEALTH	11,347,061,498.73	2,596,189,631.43	8,750,871,867.30
86	FEDERAL COLL. OF COMPLIMENTARY & ALTERN. MED	2,882,963.99	-	2,882,963.99
87	FEDERAL MINISTRY OF ENVIRONMENT	607,957,588.75	(92,527,202.00)	700,484,790.75
88	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	51,791,061.72	51,791,061.72	-
89	NATIONAL ENVIRONMENTAL STD AND REGULATION ENF. AGENCY	125,808,455.76	-	125,808,455.76
90	NATIONAL SPORTS COMMISSION	-	(5,483,949,446.44)	5,483,949,446.44
91	NATIONAL POPULATION COMMISSION	2,006,770,861.29	2,852,848.85	2,003,918,012.44
<b>TOTAL:</b>		<b>71,844,040,338.33</b>	<b>3,109,250,627.72</b>	<b>68,734,789,710.61</b>



**NOTE 18**  
**REVOLVING LOAN ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER, 2011**

S/N	MINISTRY/DEPARTMENT	CLOSING BALANCE AS AT 31/12/2011 =N=	2011 FIGURES =N=	BALANCE AS AT 31/12/2010 =N=	BALANCE AS AT 31/12/2010 =N=
1	Federal Ministry of Agriculture-Fertilizer	34,627,254,356.33	(217,083.33)	22,261,287,236.23	12,366,184,203.43
2	Federal Ministry of Agriculture-DRG & Others	1,036,504,704.77	-	148,993,687.47	887,511,017.30
3	National Poverty Eradication Programme	1,810,105,017.50	(5,500,000.00)	16,000,904.11	1,799,604,113.39
4	Federal Government Staff Housing Loans	(8,692,535,428.60)	(429,328,232.76)	439,621,582.21	(8,702,828,778.05)
5	Federal Ministry of Health	(70,000.00)			(70,000.00)
	<b>TOTAL</b>	<b>28,781,258,650.00</b>	<b>(435,045,316.09)</b>	<b>22,865,903,410.02</b>	<b>6,350,400,556.07</b>



**NOTE 19**

**SCHEDULE OF TOTAL EXTERNAL LOANS OF THE FEDERAL GOVERNMENT AS AT 31ST DECEMBER, 2011**

DETAILS	DETAILS BELOW	MULTILATERAL	NON-PARIS (BILATERAL)	OTHERS (COMMERCIAL)	TOTAL DEBTS IN 2011	TOTAL DEBTS IN 2011	REMARKS
		\$	\$	\$	\$	=N=	CBN EXCHANGE RATE
OPENING BALANCE AS AT 01/01/2011		4,217,760,000.00	163,200,000.00	197,810,000.00	4,578,770,000.00	676,817,859,900.00	\$1 @ = N= 147.87 AS AT
ADDITIONAL LOANS WITHIN THE YEAR	19A	1,126,229,070.00	313,200,000.00		1,439,429,070.00	225,558,535,269.00	31/12/2011 (\$1=N=156.70)
SUB-TOTAL		5,343,989,070.00	476,400,000.00	197,810,000.00	6,018,199,070.00	902,376,395,169.00	
LESS:							
LOAN REPAYMENT WITHIN THE YEAR	19B	129,014,390.00	102,277,940.00		231,292,330.00	36,243,508,111.00	AS AT 31/12/2011 (\$1=N=156.70)
ACCUMM. INT/CHARGES PAID IN THE YEAR		101,852,780.00	18,473,960.00		120,326,740.00	18,855,200,158.00	AS AT 31/12/2011 (\$1=N=156.70)
SUB-TOTAL		230,867,170.00	120,751,900.00	-	351,619,070.00	55,098,708,269.00	AS AT 31/12/2011 (\$1=N=156.70)
CLOSING BALANCE AS AT 31/12/2011		5,113,121,900.00	355,648,100.00	197,810,000.00	5,666,580,000.00	847,277,686,900.00	SEE 19 C FOR MATURED LOANS

SOURCE: DMO ANNUAL REPORT AND STATEMENTS OF ACCOUNTS, 2011

**REF. 19A**

**DETAILS OF NEW LOANS CONTRACTED IN 2011**

S/N	CREDITOR CATERGORY	DISBURSEMENTS 2011 \$
1	MULTILATERAL	425,710,000.00
2	ICM-EUROBOND	500,000,000.00
3	OIL WARRANTS	
	SUB-TOTAL MULTILATERAL	925,712,011.00
4	BILATERAL	313,200,000.00
5	COMMERCIAL	
6	CITIBANK AGENCY FEES	
7	NET ADVERSE CROSS EXCHANGE RATE MOVEMENTS	200,517,059.00
	TOTAL	1,439,429,070.00

SOURCE: DMO ANNUAL REPORT AND STATEMENTS OF ACCOUNTS, 2011



**REF 19B**

**DETAILS OF EXTERNAL DEBT SERVICE (LOAN REPAYMENTS) BY SOURCE IN 2011**

S/N	CATEGORY	PRINCIPAL REPAYMENT	OTHER INTEREST & CHARGES	TOTAL PAYMENTS
		\$	\$	\$
<b>MULTILATERAL LIST</b>				
1	IBRD	35,601,860.00	1,190,060.00	36,791,920.00
2	African Dev. Bank (ADB)	47,833,680.00	7,137,500.00	54,971,180.00
3	IFAD	1,447,640.00	555,580.00	2,003,220.00
4	IDB	0.00	154,560.00	154,560.00
5	ADF	3,228,650.00	4,537,030.00	7,765,680.00
6	IDA	35,175,130.00	28,466,530.00	63,641,660.00
7	EDF/EIB	5,727,430.00	1,217,260.00	6,944,690.00
	OTHERS:			
8	Oil Warrant	-	41,719,260.00	41,719,260.00
9	ICM-(EUROBOND)	-	16,875,000.00	16,875,000.00
	Sub- total ( Multilateral)	129,014,390.00	101,852,780.00	230,867,170.00
<b>NON-PARIS (Bilateral ) LIST</b>				
10	Exim Bank of China (NIGCOMSAT)	42,010,910.00	5,034,440.00	47,045,350.00
11	Exim Bank of Korea	654,990.00	40,250.00	695,240.00
12	Nigerian Railway Modern Project (IDU-KADUNA)	-	682,880.00	682,880.00
13	Nigerian Nat. Public Sec. System Project	-	3,099,460.00	3,099,460.00
14				
<b>NON-PARIS (Commercial ) LIST</b>				
15	Papalanto & Omotosho	36,779,040.00	7,171,910.00	43,950,950.00
16	ZTE	11,750,280.00	1,560,260.00	13,310,540.00
17	ALCATEL	11,082,720.00	872,760.00	11,955,480.00
18	SBI Holdings			-
19	Bank of England/ Citibank Lazards Agency Fees		12,000.00	12,000.00
	Sub-total : Non Paris	102,277,940.00	18,473,960.00	120,751,900.00
	<b>GRAND TOTAL</b>	<b>231,292,330.00</b>	<b>120,326,740.00</b>	<b>351,619,070.00</b>



**REF 19C**  
**DETAILS OF MATURED EXTERNAL DEBTS IN 2011**

S.N	PROJECT TITLE	CREDITOR	DATE SIGNED	CURRENCY	MATURITY DATE	ORIGINAL LOAN	NAIRA AS AT 31/12/2011	REMARKS
1	Tree Crops Projects	IBRD	10/12/1990	USD	12/1/2011	106,000,000.00	16,610,200,000.00	AS AT 31/12/2011(\$1=N=156.70
2	Health System Fund	IBRD	8/6/1991	USD	4/15/2011	70,000,000.00	10,969,000,000.00	
3	National Water Rehabilitation	IBRD	7/23/1992	USD	4/15/2011	256,000,000.00	40,115,200,000.00	
4	Ibadan Water Supply Project II	ADB	12/19/1991	BUA	9/1/2011	74,140,000.00		
5	Small/Medium Scale Ent. (NERFUND)	ADB	7/11/1991	BUA	3/1/2011	100,000,000.00		

SOURCE: DMO ANNUAL REPORT AND STATEMENTS OF ACCOUNTS, 2011



**NOTE 20**  
**SCHEDULE OF FEDERAL GOVERNMENT OF NIGERIA ( FGN) AND TREASURY BONDS.**  
**AS AT 31ST DECEMBER, 2011**

MINISTRY/DEPARTMENT	DETAILS REF.	BALANCE AS AT 31/12/2010 =N=	ADDITIONAL IN THE YEAR =N=	LESS: REPAYMENT =N=	BALANCE AS AT 31/12/2011 =N=
FGN AND TREASURY BONDS:					
UNFUNDED (TREASURY BONDS)		372,900,500,000.00		(19,170,000,000.00)	353,730,500,000.00
UNFUNDED (1st FGN BONDS)		599,454,000.00			599,454,000.00
UNFUNDED (3rd FGN BONDS)		317,443,030,372.00	157,533,238,372.00	(254,783,669,372.00)	62,659,361,000.00
UNFUNDED (4th FGN BONDS)		273,466,761,628.00	48,280,530,000.00		431,000,000,000.00
UNFUNDED (5th FGN BONDS)		656,961,158,000.00			705,241,688,000.00
TREASURY BONDS CERTIFICATES		0.00	630,666,404,000.00		0.00
UNFUNDED (6th FGN BONDS)		204,333,596,000.00			835,000,000,000.00
UNFUNDED (7th FGN BONDS)		1,448,795,500,000.00	300,000,000,000.00	(242,096,503,000.00)	1,206,698,997,000.00
UNFUNDED (8th FGN BONDS)					300,000,000,000.00
			1,136,480,172,372.00		
<b>GRAND TOTAL FGN &amp; TREASURY BONDS</b>		<b>3,274,500,000,000.00</b>		<b>-516,050,172,372.00</b>	<b>3,894,930,000,000.00</b>

SOURCE: DMO ANNUAL REPORT & STATEMENTS OF ACCOUNTS 2011 AND FUNDS DEPARTMENT (OAGF) STATEMENT FOR THE YEAR 2011.



**NOTE 21**  
**SCHEDULE OF MOVEMENTS OF NIGERIA TREASURY BILLS (NTB)**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2011**

	REF.	ACTUAL TOTAL	REMARKS
<b>RECEIPTS</b>		<b>N</b>	
OPENING BALANCE ( 01/01/2011)		1,277,100,000,000.00	
NTB (ISSUED/RECEIPTS)	A	2,704,876,489,513.98	
<b>SUB-TOTAL INFLOW</b>		<b>2,704,876,489,513.98</b>	
<b>LESS REPAYMENTS</b>			
NTB (REPAYMENTS)	B	-2,251,858,388,183.00	
<b>SUB-TOTAL OUTFLOW</b>		<b>-2,251,858,388,183.00</b>	
<b>NTB AS AT 31ST DECEMBER 2011.</b>		<b>1,730,118,101,330.98</b>	

**MONTHLY ANALYSIS OF NTB**

REFERENCE NOS.	A	B
<b>MONTHS</b>	<b>NTB ISSUES</b>	<b>NTB PAYMENTS</b>
JANUARY	195,667,785,555.85	16,538,552,000.00
FEBRUARY	149,707,716,684.56	156,924,183.00
MARCH	115,760,048,270.42	181,567,236,000.00
APRIL	160,821,792,174.19	155,067,413,000.00
MAY	168,992,885,080.36	162,607,783,000.00
JUNE	310,927,808,876.73	320,399,575,000.00
JULY	155,103,121,882.78	159,740,146,000.00
AUGUST	178,576,685,882.17	188,924,183,000.00
SEPTEMBER	237,100,905,804.60	314,147,074,000.00
OCTOBER	502,522,770,625.70	207,012,313,000.00
NOVEMBER	214,921,790,926.47	227,930,870,000.00
DECEMBER	314,773,177,750.15	317,766,319,000.00
<b>TOTALS</b>	<b>2,704,876,489,513.98</b>	<b>2,251,858,388,183.00</b>

**SOURCE: DMO STATEMENT OF ACCOUNT FOR YEAR 2011 AND CRF BANK STATEMENTS.**





**NOTE 22**  
**SCHEDULE OF TOTAL DEVELOPMENT LOAN STOCK OF THE FEDERAL GOVERNMENT**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2011**

S/N	DESCRIPTION	FUNDED	REDEMPTION YEAR	BALANCE AS AT 31/12/2010	ADDITIONAL LOAN IN THE YEAR	REPAYMENT IN THE YEAR	RECLASSIFICATION (IF ANY)	BALANCE AS AT 31/12/2011
				=N=	=N=	=N=	=N=	=N=
	<b>NIGERIA DEVELOPMENT LOAN STOCK</b>							
1	24TH DEV. STOCK	12.5% 1986 FRN 24TH DEV. STOCK	2011	220,000,000.00		220,000,000.00		-
								-
	<b>GRAND TOTAL DEVELOPMENT LOAN STOCK</b>			<b>220,000,000.00</b>	-	<b>220,000,000.00</b>	-	-

**SOURCE: FUNDS DEPARTMENT OAGF**



**NOTE 23**  
**SCHEDULE OF INTERNAL LOANS FROM OTHER FUNDS TO CRF OF THE FEDERAL GOVERNMENT**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2011**

S/N	SOURCE OF LOAN	BALANCE AS AT 31/12/2010	AMOUNT RECEIVED IN THE YEAR	AMOUNT REPAID IN THE YEAR	BALANCE AS AT 31/12/2011	REMARKS
			=N=	=N=	=N=	
1	DEVELOPMENT OF NAT. RESOURCES ACCOUNT	127,588,085,668.92		0.00	127,588,085,668.92	
	<b>TOTAL</b>	<b>127,588,085,668.92</b>	<b>0.00</b>	<b>0.00</b>	<b>127,588,085,668.92</b>	

**NOTE:** This is a loan taken from Natural Resources Development Fund Account in the year 2010



## NOTE 24

### DEPOSIT ACCOUNT AS AT 31 DECEMBER, 2011

S/N	LIST OF MDAS FOR 2011	CLOSING BALANCE AS AT 31/12/2011 =N=	2011 FIGURES =N=	BALANCE AS AT 31/12/2011 =N=
	<b>ADMINISTRATIVE SECTOR</b>	0.00		
1	STATE HOUSE	0.00		
2	NATIONAL BOUNDARY COMMISSION	0.00		
3	BORDERS COMMUNITIES DEVELOPMENT AGENCY	0.00		
4	BUREAU OF PUBLIC ENTERPRISE	0.00		
5	MINISTRY OF SPECIAL DUTIES	0.00		
6	NAPEP	0.00		
7	NEW PARTNERSHIP FOR AFRICA DEV. (NEPAD)	0.00	0.00	
9	CODE OF CONDUCT TRIBUNAL	0.00	0.00	
10	SMALL AND MEDIUM ENTERPRISES DEV. AGENCY OF NIGERIA(SMEDAN)	0.00	0.00	
11	NIGERIA CHRISTIAN PILGRIM COMMISSION	0.00	0.00	
12	OFFICE OF THE SPECIAL ADVISER ON NIGER DELTA MILITANT	0.00	0.00	
13	NATIONAL ASSEMBLY- MANAGEMENT	0.00	0.00	
14	NASS- SENATE	0.00	0.00	
15	NASS- HOUSE OF REPRESENTATIVES	0.00	0.00	
16	NATIONAL ASSEMBLY SERVICE COMMISSION	0.00	0.00	
	LEGISLATIVE AIDES	0.00	0.00	
	SENATE COMMITTEE ON PUBLIC ACCOUNTS	0.00	0.00	
	HOUSE COMMITTEE ON PUBLIC ACCOUNTS	0.00	0.00	
	GENERAL SERVICE OFFICE	0.00	0.00	
17	SECRETARY TO GOVERNMENT OF THE FEDERATION	0.00	0.00	
18	MIN.OF DEFENCE(ADD NA/NAF/NN CIVILLIAN SAL.)	(4,428,080.52)	0.00	(4,428,080.52)
19	DEFENCE HEADQUARTERS(DHQ)	0.00		
20	NIGERIAN ARMY	0.00		
21	NIGERIAN NAVY	0.00		
22	NIGERIAN AIRFORCE	0.00	0.00	
23	NIGERIA DEFENCE ACADEMY	(2,274,667.20)		(2,274,667.20)
24	NIGERIAN DEFENCE COLLEGE	0.00	0.00	
25	COMMAND AND STAFF COLLEGE, JAJI	0.00		
26	NIG. ARMED FORCES RESETTLEMENT CENTRE	0.00	0.00	
27	DICON	0.00		
28	DEFENCE INTELLEGENGE SCHOOL	0.00		
29	DEFENCE INTELLEGENGE AGENCY	0.00	0.00	
30	PRESIDENTIAL COMMITTEE ON BARRACK REHAB.	0.00		
31	DEFENCE MISSIONS	0.00	0.00	
32	DIRECTORATE OF MILITARY PENSION	0.00	0.00	
33	GUARDS BRIGADE	0.00		
34	FEDERAL MINISTRY OF INTER-GOV' TAL AFFAIRS	(35,149,816.00)		(35,149,816.00)
35	FEDERAL MINISTRY OF FOREIGN AFFAIRS	(499,200.49)	0.00	(499,200.49)
36	DIRECTORATE OF TECHNICAL AID CORPS(TAC)	0.00		
37	FOREIGN SERVICE ACADEMY(FSA)	0.00		
38	DIRECTORATE OF PILGRIMS AFFAIRS(MUSLIM)	0.00		
39	DIRECTORATE OF PILGRIMS AFFAIRS(CHRISTIAN)	0.00		
40	OVERSEAS MISSION	0.00	0.00	
41	FEDERAL MINISTRY OF INF & COMMUNICATION	(19,095,237.37)	0.00	(19,095,237.37)
42	MINISTRY OF INTERIOR	0.00	0.00	
43	NIGERIAN PRISONS SERVICE(NPS)	(3,548,018.28)	0.00	(3,548,018.28)
44	NIGERIAN IMMIGRATION SERVICE(NIS)	(101,270.00)		(101,270.00)
45	NATIONAL SECURITY & CIVIL DEFENCE CORPS	0.00	0.00	
46	IMMIGRATION, PRISONS & NSCDC BOARD	0.00	0.00	
47	CUSTOMS, IMMIGRATION & PRISONS PENSION BD	(8,999,010.59)	0.00	(8,999,010.59)
48	FEDERAL FIRE SERVICE	0.00	0.00	
49	POLICE SERVICE COMMISSION	0.00	0.00	
50	POLICE PENSION BOARD	0.00		
51	POLICE FORMATION AND COMMAND	(150,000.00)		(150,000.00)
52	FEDERAL MINISTRY OF POLICE AFFAIRS	(132,443,286.85)	(132,443,286.85)	
53	OFFICE OF HEAD OF SERVICE OF THE FEDERATION	(38,336,709.00)	0.00	(38,336,709.00)
54	OHCSF(PENSION OFFICE)	0.00		
55	FEDERALSTAFF HOUSING LOAN BOARD	0.00		
56	PUBLIC SERVICE INSTITUTE	0.00	0.00	
57	OFFICE OF THE AUDITOR-GENERAL OF FED.	0.00		
58	PUBLIC COMPLIANTS COMMISSION	0.00		



## NOTE 24

### DEPOSIT ACCOUNT AS AT 31 DECEMBER, 2011 CONT'D

S/N	LIST OF MDAS FOR 2011	CLOSING BALANCE AS AT 31/12/2011 =N=	2011 FIGURES =N=	BALANCE AS AT 31/12/2011 =N=
59	FEDERAL CIVIL SERVICE COMMISSION	(94.00)	0.00	(94.00)
60	INDEPENDENT NATION ELECTORAL COMMISSION	0.00	0.00	
61	FEDERAL CHARACTER COMMISSION	0.00		
62	GURARA WATER MANAGEMENT AUTHORITY YOUTH DEV.	0.00		
63	<b>ECONOMIC SECTOR</b>	0.00		
64	FEDERAL MINISTRY OF WATER RESOURCES	0.00	0.00	
65	FEDERAL MINISTRY OF AGRICULTURE	(509,947,124.40)		(509,947,124.40)
66	NATIONAL AGRICULTURAL SEEDS COUNCIL	0.00	0.00	
67	NIGERIA AGRICULTURAL QUARANTINE SERVICE	0.00		
68	NIGERIA HYDROLOGICAL SERVICE AGENCY	0.00	0.00	
69	FEDERAL MINISTRY OF FINANCE	3,509,000.00	0.00	3,509,000.00
70	DEBT MANAGEMENT OFFICE	0.00	0.00	
71	BUDGET OFFICE OF THE FEDERATION	587,725.12		587,725.12
72	INVESTMENT AND SECURITIES TRIBUNAL	0.00	0.00	
73	OFFICE OF THE ACCOUNTANT-GENERAL OF FED	0.00	0.00	
74	FEDERAL INLAND REVENUE SERVICE	0.00		
75	NIGERIA CUSTOM SERVICE	0.00	0.00	
76	FEDERAL MINISTRY OF TRADE & INVESTMENTS	(2,328,284.02)	0.00	(2,328,284.02)
77	MIN. OF EMP, LABOUR AND PRODUCTIVITY	0.00	0.00	
78	INDUSTRIAL ARBITRATION PANEL	0.00	0.00	
79	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY	0.00	0.00	
80	NATURAL MEDICINE DEV. AGENCY	0.00	0.00	
81	NATIONAL BIOTECHNOLOGY DEV. AGENCY(NABDA)	0.00		
82	FEDERAL MINISTRY OF TRANSPORT	(13,584,400.00)	0.00	(13,584,400.00)
83	MINISTRY OF AVIATION	565,758,706.15	0.00	(65,758,706.15)
84	FEDERAL MINISTRY OF POWER	(5,500.00)	0.00	(5,500.00)
85	FEDERAL MINISTRY OF PETROLEUM RESOURCES	0.00	0.00	
86	DEPARTMENT OF PETROLEUM RESOURCES (DPR)	0.00	0.00	
87	MINISTRY OF MINES AND STEEL	0.00		
88	GEOLOGICAL SURVEY OF NIGERIA AGENCY	0.00	0.00	
89	FEDERAL MINISTRY OF WORKS	(3,042,683.80)		(3,042,683.80)
90	SURVEY-GENERAL OF THE FEDERATION	0.00		
91	FEDERAL ROADS MAINTENANCE AGENCY	0.00		
92	FEDERAL MINISTRY OF CULTURE & TOURISM	0.00	0.00	
93	NATIONAL PLANNING COMMISSION	0.00	0.00	
94	NATIONAL SALARIES, INCOMES AND WAGES COMM	0.00	0.00	
95	REVENUE MOB, ALLOCATION & FISCAL COMMISSION	0.00	0.00	
96	NIG. INTEGRATION WATER RESOURCES MGT. COMM.	0.00	0.00	
97	MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT	(31,454,114.00)		(31,454,114.00)
98	NATIONAL BUREAU OF STATISTICS	0.00		
99	<b>LAW &amp; JUSTICES SECTOR</b>			
100	NATIONAL JUDICIAL COUNCIL - ABUJA	(1,840,499.09)		(1,840,499.09)
101	SUPREME COURT OF NIGERIA	(88,684,900.26)	0.00	(88,684,900.26)
102	COURT OF APPEAL, ABUJA	(1,726,500.00)	(1,726,500.00)	
103	FEDERAL HIGH COURT-LAGOS	(100,006,637.88)	0.00	(100,006,637.88)
104	FCT. HIGH COURT OF JUSTICE, ABUJA	8,100,000.00	8,100,000.00	
105	SHARIA COURT OF APPEAL, ABUJA	0.00		
106	CUSTOMARY COURT OF APPEAL, ABUJA	0.00		
107	NATIONAL INDUSTRIAL COURT	0.00	0.00	
108	NATIONAL JUDICIAL INSTITUTE - ABUJA	0.00	0.00	
109	FCT. JUDICIAL SERVICE COMMITTEE -FCT ABUJA	0.00		
110	FEDERAL JUDICIAL SERVICE COMMISSION - ABUJA	0.00	0.00	
111	FEDERAL MINISTRY OF JUSTICE	(38,868,113.02)		(38,868,113.02)
112	NAT.HUMAN RIGHTS COMMISSION	(20,000.00)	(20,000.00)	
113	IND CORRUPT PRACTICES COMMISSION	0.00		
114	CODE OF CONDUCT BUREAU	0.00	0.00	
115	<b>REGIONAL SECTOR</b>			
116	MINISTRY FOR FEDERAL CAPITAL TERRITORY	0.00		
117	NIGER DELTA AFFAIRS	0.00	0.00	



## NOTE 24

### DEPOSIT ACCOUNT AS AT 31 DECEMBER, 2011 CONT'D

S/N	LIST OF MDAS FOR 2011	CLOSING BALANCE AS AT 31/12/2011 =N=	2011 FIGURES =N=	BALANCE AS AT 31/12/2011 =N=
118	<b>SOCIAL SECTOR</b>			
119	MINISTRY OF YOUTH DEVELOPMENT	48,579,426.91	48,579,426.91	
120	FEDERAL MINISTRY OF WOMEN AFFAIRS	0.00	0.00	
121	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	(400,000.00)	0.00	(400,000.00)
122	FEDERAL MINISTRY OF EDUCATION	369,325.69	(189,240,517.19)	189,609,842.88
123	UNITY SCHOOLS	0.00		
	FEDERAL MINISTRY OF HEALTH	17,194,664.01	18,162,807.31	(968,143.30)
	FEDERAL COLL. OF COMPLIMENTARY & ALTERN. MED	0.00	0.00	
	FEDERAL MINISTRY OF ENVIRONMENT	0.00	0.00	
	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY		0.00	
	NATIONAL ENVIRONMENTAL STD AND REGULATION ENF. AGENCY	0.00	0.00	
	NATIONAL SPORTS COMMISSION	138,139,313.47		138,139,313.47
	NATIONAL POPULATION COMMISSION	(24,718,712.13)		(24,718,712.13)
	<b>SUB-TOTAL:MDA</b>	<b>(409,999,288.59)</b>	<b>(248,588,069.82)</b>	<b>(30,826,627.73)</b>
	<b>FEDERAL PAY OFFICES</b>			
1	STF (FPO ACCOUNTS) ABUJA	2,236,474,241.70	2,241,995,425.03	(5,521,183.33)
2	FPO ABAKALIKI	(52,082.04)	0.00	(52,082.04)
3	AWKA	0.00		0.00
4	CALABAR	0.00		0.00
5	ENUGU	0.00		0.00
6	LAFIA	0.00		0.00
7	FPO MAKURDI	166,732.00	174,732.00	(8,000.00)
8	FPO OWERRI	0.00		0.00
9	FPO PORT-HARCOURT	1,263,911.96	1,263,911.96	
10	FPO BIRNIN-KEBBI	0.00		0.00
11	FPO BAUCHI	0.00		0.00
12	FPO GOMBE	(48,551.90)		(48,551.90)
13	FPO GUSAU	(2,356,593.42)		(2,356,593.42)
14	FPO JALINGO	0.00		0.00
15	FPO JOS	43,950.00		43,950.00
16	KADUNA	0.00		0.00
17	KANO	6,447,354.61	6,447,354.61	0.00
18	KATSINA	0.00		0.00
19	LAGOS 1	0.00	0.00	0.00
20	LAGOS 2	0.00	0.00	0.00
21	AKURE	(633,251.00)	0.00	(633,251.00)
22	IBADAN	(274,291.32)	0.00	(274,291.32)
23	MAIDUGURI	0.00		0.00
24	FPO SOKOTO	0.00		0.00
25	UMUAHIA	(53,451.76)	(53,451.76)	
26	LOKOJA	0.00	0.00	0.00
27	BENIN	0.00	0.00	0.00
28	YOLA	0.00		0.00
29	ASABA	4,808,101.96	4,290,351.04	517,750.92
30	MINNA	94,646.21	94,646.21	0.00
31	FPO ABEOKUTA	4,222,553.81	0.00	4,222,553.81
32	FPO ADO-EKITI	(1,663,661.74)	(1,637,791.16)	(25,870.58)
33	FPO YENOGOA	(350,986.95)	(350,986.95)	
34	FPO ILORIN	(397,000.00)	(397,000.00)	0.00
	<b>SUB-TOTAL FPO</b>	<b>2,247,691,622.12</b>	<b>2,251,827,190.98</b>	<b>(4,135,568.86)</b>
	<b>GRAND TOTAL DEPOSIT</b>	<b>1,837,692,333.53</b>	<b>2,003,239,121.16</b>	<b>-34,962,196.59</b>



**NOTE 25**  
**DETAILS OF CAPITAL SUPPLEMENTATION FOR YEAR 2011**

S.N	CAPITAL SUPPLEMENTATION	ACTUAL	FINAL BUDGET	ORIGINAL/ INITIAL BUDGET	SUPPLEMENTARY BUDGET	SAVINGS/ (EXCESS EXP.)	BUDGET PERFORMANCE
1	ADJUSTMENT TO CAPITAL COSTS	304,797,852.00	11,250,000,000.16	11,250,000,000.16		10,945,202,148.16	2.71
2	VIABILITY GAP FUND - PPP	-	50,000,000,000.00	50,000,000,000.00		50,000,000,000.00	0.00
3	NATIONAL JOB CREATION SCHEME	50,000,000,000.00	50,000,000,000.00	50,000,000,000.00		-	100.00
4	COUNTERPART FUNDING	3,896,016,894.14	4,140,849,631.22	4,140,849,631.22		244,832,737.08	94.09
5	QUICK WINS - COMPLETION OF 2008 & 2009 PROJECTS	15,000,000,000.38	15,000,000,000.00	15,000,000,000.00		-0.38	100.00
6	CONDITIONAL GRANTS AND SOCIAL SAFETY NETS (MDGS)	45,590,999,999.69	45,591,000,000.00	45,591,000,000.00		0.31	100.00
7	NIGERIA IN AFRICA/AFRICAN PARLIAMENTARIAN PROGRAMME	484,057,451.39	750,000,000.00	750,000,000.00		265,942,548.61	64.54
8	MDGs MONITORING AND EVALUATION - IMPACT EVALUATION/CONSULTANCY	1,322,798,128.07	2,000,000,000.00	2,000,000,000.00		677,201,871.93	66.14
9	PROV. OF INFRASTRUCTURE, BANDWIDTH AND CONNECTIVITY TO MDAs BY GALAXY BACKBONE PLC	2,746,143,702.13	4,088,547,798.32	4,088,547,798.32		1,342,404,096.20	67.17
10	PAYMENT TO LOCAL CONTRACTORS' DEBT	7,881,578,053.12	12,104,248,156.11	12,104,248,156.11		4,222,670,102.99	65.11
11	POLICE REFORMS FUND (SHARE OF FGN)	17,100,526,085.00	25,000,000,000.00	25,000,000,000.00		7,899,473,915.00	68.40
12	BANK OF INDUSTRY - MOFI SHARE OF BANK RECAPITALISATION FOR 2009 & 2010	3,227,049,679.00	5,000,000,000.00	5,000,000,000.00		1,772,950,321.00	64.54
13	NIGERIAN EXPORT - IMPORT BANK - SHARE OF EQUITY	3,227,049,676.00	5,000,000,000.00	5,000,000,000.00		1,772,950,324.00	64.54
14	ASSET MANAGEMENT CORPORATION OF NIGERIA	5,000,000,000.00	5,000,000,000.00	5,000,000,000.00			100.00
15	NATIONAL ECONOMIC RECOVERY FUND	1,290,819,870.00	2,000,000,000.00	2,000,000,000.00		- 709,180,130.00	64.54
16	NIGERIAN AGRICULTURAL COOPERATIVE & RURAL DEVELOPMENT BANK (NACRDB)	3,227,049,676.00	5,000,000,000.00	5,000,000,000.00		1,772,950,324.00	64.54
17	REPAYMENT OF UBA SAFETOWER LOAN	1,200,000,000.00	2,300,000,000.00	2,300,000,000.00		1,100,000,000.00	52.17
18	UTILISATION BY RELEVANT MDA*** (DETAILS BELOW)	-					
	<b>TOTAL</b>	<b>161,498,887,066.92</b>	<b>244,224,645,585.82</b>	<b>244,224,645,585.82</b>		<b>82,725,758,518.90</b>	<b>1138.50</b>



**NOTE 26**  
**DETAILS OF STATUTORY TRANSFERS TO UNIVERSAL BASIC EDUCATION**  
**NIGER- DELTA DEVELOPMENT COMMISSION IN 2011**

S/N	DESCRIPTION	OFFICE	ACTUAL AMOUNT =N=	BUDGET 2011 =N=
1	1 QTR. ALLOCATION	UBEC	11,521,466,364.50	
2	2 QTR. ALLOCATION	UBEC	11,521,466,364.50	
3	3 QTR. ALLOCATION	UBEC	25,382,332,793.00	
4	4 QTR. ALLOCATION	UBEC	16,141,755,173.00	
5	SUB-TOTAL		64,567,020,695.00	64,567,020,696.00
1	1 QTR. ALLOCATION	NDDC	9,294,233,679.25	
2	2 QTR. ALLOCATION	NDDC	18,744,226,588.75	
3	3RD QTR. ALLOCATION	NDDC	14,019,230,132.00	
4	4TH QTR. ALLOCATION	NDDC	14,019,230,132.00	
5	SUB-TOTAL		56,076,920,532.00	56,076,920,536.00
	GRAND TOTAL- TRANSFERS		120,643,941,227.00	120,643,941,232.00



**NOTE 27**  
**OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION, ABUJA**

**DETAILS OF MOVEMENT IN ASSETS AND LIABILITIES ALREADY IN STATEMENTS 2**

S/N	DETAILS	REF. NOTE	AMOUNT	REMARKS	REMARKS
1	External Loans	19	170,459,827,000.00	Movement in Account	See Stat 2/4
2	FGN Bonds & Treasury Bonds.	20	620,430,000,000.00	Movement in Account	See Stat 2/4
3	Nigerian Treasury Bills (NTB)	21	- 316,936,973,739.56	Movement in Account	See Stat 2/4
4	Development Loan Stock	22	-220,000,000.00	Movement in Account	See Stat 2/4
5	Other Internal Loans( Promissory Notes)	23	0.00	Movement in Account	See Stat 2/4
6	Internal Loans from Other Funds	24	0.00	Movement in Account	See Stat 2/4
	<b>TOTAL AMOUNT</b>		<b>473,732,853,260.44</b>		