



FEDERAL GOVERNMENT OF NIGERIA

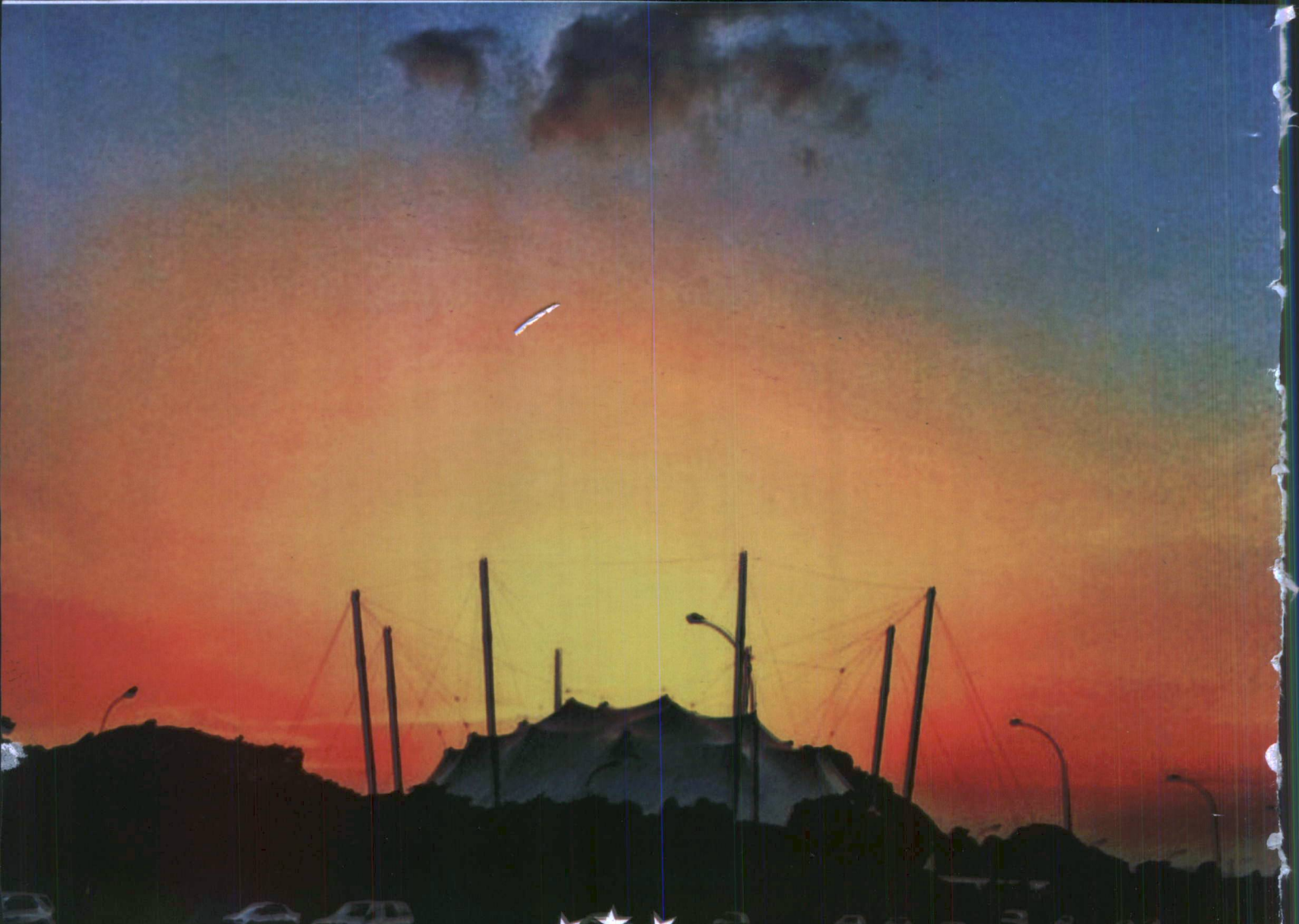
ANNUAL REPORT

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

**together with the Audited Financial Statements
for the year ended**

31st December, 2012

Issued by:
**Office of the Accountant-General of the Federation
Federal Ministry of Finance, Garki II - Abuja**



FEDERAL GOVERNMENT OF NIGERIA
Office of the Accountant-General of the Federation
Annual Report & Financial Statements 2012



OUR MISSION

To install and operate an effective accounting system for the control and monitoring of the nation's finances, leveraging on people and technology in collaboration with all stakeholders.

OUR VISION

To build an Office of the Accountant General of the Federation that assures effective and efficient management of the nation's finances to achieve probity, accountability and transparency at all times.

CONTENTS

<i>i</i>	Title Page
<i>ii</i>	Vision & Mission
<i>iii</i>	Contents
<i>v</i>	List of Principal Officers
<i>vi</i>	List of Tables
<i>vii</i>	List of Graphs
<i>viii</i>	Executive Photographs
02	Our Mandate and Structure
03	Preface by the Coordinating Minister for the Economy and Honourable Minister of Finance (CME & HMF)
04	Audit Certificate By The Auditor-General for the Federation

REPORT PART ONE

5-22	Report of the Accountant-General of the Federation
23	Summary of Five Year Statement of Assets & Liabilities
23	Summary of Five Year Revenue & Expenditure
24	Five Year Graphic Representation of Actual Revenue Collection
24	Five Year Graphic Representation of Statutory Allocation of the FGN for the years
25	Five Year Graphic Representation of Recurrent Expenditure
26	Five Year Graphic Representation of Recurrent Revenue and Expenditure
26	Five Year Graphic Representation of Capital Expenditure
27	Five Year Graphic Representation of Capital Receipts and Expenditure



CONTENTS

REPORT PART TWO | Financial Statement 2012

28	Responsibility for the Financial Statements
29	Statement of Accounting Policies
31	Statement 1-Cash Flow Statement
32	Statement 2-Statement of Assets and Liabilities
33	Statement 3-Statement of Consolidated Revenue Fund
34	Statement 4-Statement of Capital Development Fund
35-37	Note 1- Details of Federal Government Share from the Federation Account
38	Note 2- Details of Federal Government Share from the Value Added Tax (VAT)
39-40	Note 3-Details of Internally Generated Revenue by Ministries, Departments and Agencies
42-44	Note 4- Personnel Cost of Ministries, Departments and Agencies (MDAs)
45	Note 4A- Details of Salaries and Wages of CRF Charges
46	Note 5- FGN Employers' Contribution - Pension
47-50	Note 6- Overhead Costs of (MDAs)
51-56	Note 7- Details of CRF Charges (including Service Wide Vote) Expenditure
57-69	Note 8-Details of Subventions to Federal Government Parastatals and Agencies
70	Note 9-Details of Transfers from CRF to Capital Development Fund
71	Note 10 - Details of Receipts and Expenditure funded from Aid & Grants
72-75	Note 11- Details of Capital Expenditure of MDA



CONTENTS

REPORT PART TWO

Financial Statement 2012

76-82	Note 12-Capital Expenditure of Parastatals and Agencies
83	Note 13-Movement and Closing Balances of Trust and Other Funds
84	Note 14- Cashbook Balances of Federal Pay Offices (FPOs)
85-88	Note 15- Cashbook Balances of MDAs
89	Note 16- Closing Cash Book Balance from Aid and Grants
90-91	Note 17- FGN Investments & Loans to Government companies & other Governments
92-94	Note 18- List of Outstanding Imprest Accounts of MDAs
95-97	Note 19- List of Outstanding Advance Accounts of MDAs
98	Note 20-Schedule of Revolving Loan of the Federal Government
99	Note 21- External Loans of the Federal Government of Nigeria
100	Note 22- Schedule of FGN and Treasury Bonds
101	Note 23- Movement on Nigeria Treasury Bills (NTBs)
103	Note 25 - Schedule of Internal Loans from Other Funds to CRF
104	Note 26 - Deposit Accounts of MDA & FPOs
105	Note 27-Details of Capital Supplementation
106	Note 28-Details of Statutory Transfers to UBEC & NDDC
107	Note 29-Other Notes
108	Other Note - Details of Movement of Assets and Liabilities



PRINCIPAL OFFICERS

S/N	NAME	OFFICE	PORTFOLIO
1	Ngozi Okonjo-Iweala, Ph.D, OFR	Federal Ministry of Finance	Coordinating Minister for the Economy and Honourable Minister of Finance
2	Amb. Bashir Yuguda	Federal Ministry of Finance	Minister of State for Finance
3	Mr. J. O. Otunla, FCA, OFR	Office of the Accountant-General of the Federation	Accountant - General of the Federation



TABLES & PAGES

PAGE		TABLE
07	Total Expenditure Budget	Table 1
08	Total Revenue Budget	Table 2
09	Revenue Budget Performance	Table 2B
12	Comparative Revenue Collection	Table 3
15	Total Approved Expenditure Budget	Table 4
16	Recurrent Expenditure Budget Performance	Table 5
17	Capital expenditure Budget Performance	Table 6
20	FGN Loan Balances as at December 31, 2012 and 2011	Table 7



GRAPH & PAGES

08	Pie Chart: Total Expenditure Budget	FIG: 1
09	Pie Chart: Total Revenue Budget	FIG: 2
10	Bar Chart: Actual and Budget Revenue Performance	FIG: 3
10	Five Years Actual Revenue Performance(2008- 2012)	FIG: 3B
11	Pie Chart: Total Revenue Collected for 2012	FIG: 4
15	Pie Chart: Total Approved Expenditure Budget	FIG: 5
16	Pie Chart: Total Recurrent Expenditure in Percentage	FIG: 6
16	Actual Recurrent Expenditure Budget Performance	FIG: 7
17	Comparative Analysis of Actual Recurrent Expenditure for 2011 & 2012	FIG: 8
18	Total Sectoral Capital Expenditure	FIG: 9
18	Actual Capital Expenditure Compared with Budget	FIG: 10
19	Summary of Assets Composition	FIG: 11
19	Summary of Cash Assets Structure	FIG: 12
20	Composition of the FGN Loan Stock	FIG: 13
20	Graphical Representation of the FGN Loan	FIG: 14
21	Structure of the Total Liabilities	FIG: 15
24	Five-Year Actual Revenue Collection	FIG: 16
24	Five Year Statutory Allocations	FIG: 17
25	Five Year Statutory Allocations	FIG: 17B
25	Five Year Recurrent Expenditures	FIG: 18
26	Five Year Recurrent Revenue and Expenditures	FIG: 19
26	Five Year Capital Expenditures	FIG: 20
27	Total Capital Receipt Vs Expenditure	FIG: 21





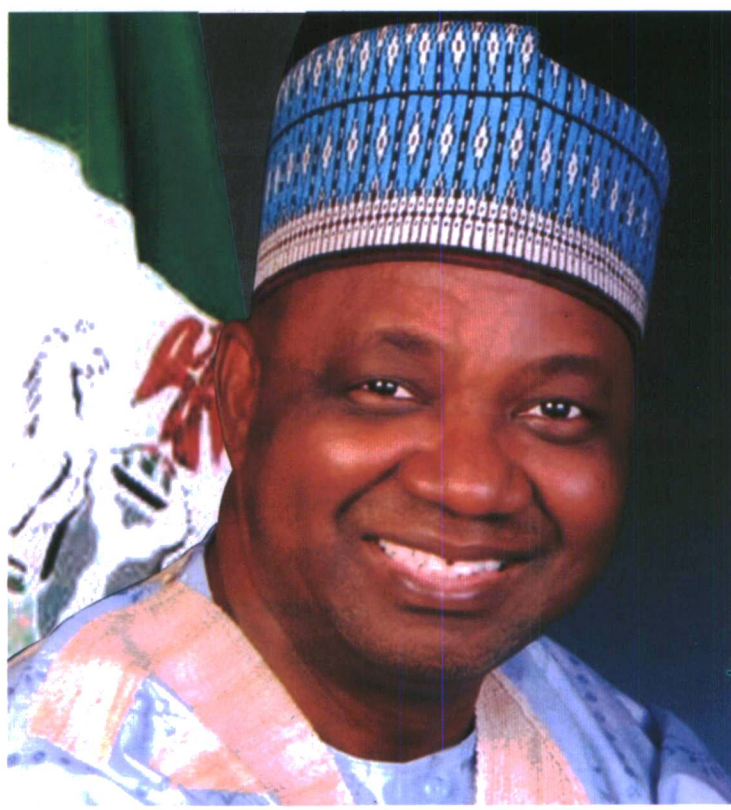
FEDERAL GOVERNMENT OF NIGERIA

Office of the Accountant-General of the Federation
Annual Report & Financial Statements 2012



HIS EXCELLENCY
DR. GOODLUCK EBELE JONATHAN GCON, GCFR
PRESIDENT, COMMANDER IN CHIEF OF THE ARMED FORCES
FEDERAL REPUBLIC OF NIGERIA





HIS EXCELLENCY
ARC. MOHAMMED NAMADI SAMBO GCON
VICE PRESIDENT, FEDERAL REPUBLIC OF NIGERIA





DR. NGOZI OKONJA - IWEALA CFR

CO-ORDINATING MINISTER FOR THE ECONOMY AND
HONOURABLE MINISTER OF FINANCE
FEDERAL REPUBLIC OF NIGERIA





AMBASSADOR BASHIR YUGUDA
HON. MINISTER OF STATE FOR FINANCE
FEDERAL REPUBLIC OF NIGERIA





J. O. OTUNLA FCA, OFR
ACCOUNTANT - GENERAL OF THE FEDERATION





OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION (OAGF)

OUR MANDATE

The Office of the Accountant-General of the Federation (OAGF) was created under the Civil Service Re-Organisation Decree No. 43 of 1988, with the following responsibilities:

- (a) Fund Management;
- (b) Revenue Monitoring and Accounting;
- (c) Cash supply including control of banking operation of the Federal Government;
- (d) Management and Disbursement of the Federation Account on behalf of the three tiers of Government;
- (e) Management of the Federal Government Investments;
- (f) Collation, preparation and publication of the Federal Government Statutory Annual Account and Financial Statements;
- (g) Inspection and Audit of Books, Records and Accounts of Federal Ministries, Departments and Agencies (MDAs);
- (h) Investigation of cases of fraud and losses of funds and stores;
- (i) Issuance of Federal Treasury Circulars to convey Financial Policy directives; &
- (j) Servicing of External and Internal Loans of the Federal Government.

THE STRUCTURE

The Office of the Accountant-General of the Federation has eight (8) Departments, which are;

- (a) Administration;**
- (b) Audit Monitoring;**
- (c) Consolidated Accounts;**
- (d) Finance and Accounts;**
- (e) Funds;**
- (f) Inspectorate;**
- (g) Planning, Research and Information Technology and**
- (h) Revenue and Investment.**

In addition, there are thirty-eight (38) Federal Pay Offices in thirty-six States of the Federation and a Sub-Treasury of the Federation in Abuja. There are also Six (6) Zonal Offices at each geo-political zones of the Country for the effective supervision of the activities of the Federal Pay Offices.



PREFACE

The Annual Report of the Accountant-General of the Federation for the Fiscal year ended 2012 contains report of the financial operations as well as the Consolidated Financial Statements of the Federal Government of Nigeria for the year. The Annual Report and Financial Statements are issued to meet specific information needs that are useful in assessing the financial activities of the Federal Government of Nigeria. The Statements are intended to meet the needs of service users and resource providers, which include: Government, the citizens, elected representatives, foreign embassies, taxpayers, investors, creditors, research institutions, banks, suppliers, the media and development partners.

The Federal Government is committed to Public accountability, transparency, good governance and economic growth. It is therefore necessary to publish the Annual Report of the Accountant-General of the Federation, together with the Consolidated Financial Statements for the year ended 31st December, 2012 to demonstrate this commitment to our stakeholders.

Furthermore, to ensure that the Annual Financial Statements of the Federal Government and other tiers of Government meet International Best Practice, the Federal Executive Council (FEC) at its meeting of 28th July, 2010 approved the adoption of the provisions of the International Public Sector Accounting Standards (IPSAS) by Public Sector entity. Consequently, the Federation Account Allocation Committee (FAAC) at its meeting held on 13th 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. The value addition that IPSAS adoption brings to our nation include: deepening transparency and accountability, comparability of financial performance across boarders and to facilitate the assessment of Government service delivery. The three tiers of Government; Federal, States and Local Governments have subsequently adopted National Chart of Accounts (NCOA) to ensure that the Financial Statements accompanying this Report are in agreement with the provisions of IPSAS.

The Financial Statements of the Federal Government of Nigeria for the Fiscal year ended 31st December, 2012 having been examined and certified by the Auditor-General for the Federation in line with the relevant provisions of the Constitution of the Federal Republic of Nigeria, 1999 as amended and other extant statues are hereby endorsed for public use.

I would like to commend the Accountant-General of the Federation and his staff for their diligence and hardwork, the active role of the Office of the Auditor-General for the Federation (OAuGF) and the MDAs in making this financial statement possible.



Ngozi Okonjo-Iweala Ph.D, CFR.

Coordinating Minister for the Economy and Honourable Minister of Finance



AUDIT CERTIFICATE

AUDITOR- GENERAL FOR THE FEDERATION REPORT ON THE FINANCIAL STATEMENTS OF THE FEDERAL GOVERNMENT FOR THE YEAR ENDED 31ST DECEMBER, 2012

The Accounts of the Government of the Federation of Nigeria for the year ended 31st December, 2012 have been examined in accordance with Section 85(2) and (4) of the Constitution of the Federal Republic of Nigeria, 1999, and International Auditing Standards.

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 2 of my Report, in accordance with Section 24 of the Finance (Control and Management) Act FLN 2004 and section 85 (5) of the Constitution of the Federal Republic of Nigeria, 1999.

Opinion

I believe that the audit evidence I have obtained is sufficient and appropriate to provide basis for my audit 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, 2012 and the Consolidated Revenue Fund together with the supporting Statements for the year ended on that date. In my opinion the Financial Statements give a true and fair view of the state of affairs of the Government of the Federation as at 31st December, 2012 and of the financial transactions for the fiscal year ended on that date subject to the observations contained in my Domestic Report dated **30th December, 2013**.



S.T. UKURA

Auditor-General for the Federation

Office of the Auditor-General for the Federation,
Plot 849, Koforidua Street,
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P.M.B. 128, Garki, Abuja,
Nigeria.

30th December, 2013



FEDERAL GOVERNMENT OF NIGERIA

Office of the Accountant-General of the Federation
Annual Report & Financial Statements 2012

THE ANNUAL FINANCIAL REPORT

OF THE OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION FOR THE YEAR ENDED 2012

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 31st December, 2012 bring into focus the general performance of the Federal Government in the year under review.

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

The Annual Report of the Accountant-General of the Federation and the Financial Statements of the Federal Government were prepared based on the relevant provisions of Finance Control and Management Act 1958, as amended, relevant laws of the Federation and Government Pronouncements in form of Treasury Circulars. The Accounts have been prepared on the Cash Basis of Accounting and in line with the provisions of the International Public Sector Accounting Standards (IPSAS).

3.0 The Reporting Entity

This Annual Report is for the Federal Government of Nigeria and it comprises the financial activities of the MDAs funded from the National Budget. The expenditure of other Government controlled entities established by an Act of Parliament and funded from the Consolidated Revenue Fund (CRF) were treated in the Financial Statements as subventions to Parastatals. Such agencies include: Federal Universities, Research Institutions among others. Though, their cash flows were not consolidated with this statement, however, with the planned migration to Accrual Basis of Accounting, subsequent Consolidated Financial Statements would reflect other Government controlled entities.

4.0 Federal Government of Nigeria Fiscal Framework for Budget 2012-2014

The fiscal framework underlining the Budget formulation and the assumptions therein were based on the domestic and global economic realities. Accordingly, policy measures were taken to mitigate the domestic economy from the fragility of the global economy. Some of the measures taken were: increased expenditures on developmental projects, completion of viable ongoing capital projects and programmes as well as revenue expansion and plugging of revenue leakages in the system. In spite of all these measures, the 2012 budget faced challenges such as poor revenue performance in some key heads and the occurrence of flood disaster which impacted negatively on the cash inflow during the year.



4.1 Nigerian Vision 20:2020

The 2012 Budget was aimed at achieving the developmental goals outlined in the Nigeria Vision 20:2020 and as encapsulated in the Transformation Agenda of the government. In line with this, funds were released to priority sectors in order to support the actualization of Government efforts at addressing the pressing needs of Nigerians. In furtherance of this, the government scaled-up budget allocations to key priority areas namely: security, infrastructure renewal (including power and roads), human capital and food security to enhance economic growth and increase job creation.

The year 2012 Budget being the first under the transformation agenda was designed with the theme: *fiscal consolidation, inclusive growth and job creation* having the following as its pillars;

- (a) **Macroeconomic Stability**
- (b) **Structural Reforms**
- (c) **Governance and Institutions**
- (d) **Investing in priority Sectors**

4.2 Budget Assumptions for 2012

The 2012 Budget was based on a set of assumptions reflecting Government determination to maintain prudence in the face of volatile external economic environment. The Budget was therefore based on the following assumptions:

- a. **Crude oil production of 2.48 million barrels per day (mbpd)**
- b. **Crude oil benchmark price of USD 70 per barrel**
- c. **Exchange rate of NGN 155/USD**
- d. **GDP growth of 7.2%**
- e. **Inflation rate of 9.5%**
- f. **₦398 billion Statutory Transfers**
- g. **₦560 billion Debt service**
- h. **₦2.472 trillion Recurrent Expenditure**
- i. **₦1.32 trillion Capital Expenditure**
- j. **Fiscal deficit of 2.77% of GDP**

4.3 Federation Collectible Revenue

In line with section 162 of the Constitution of the Federal Republic of Nigeria "The Federation shall maintain a special account to be called "the Federation Account" into which shall be paid all revenues collected by the Government of the Federation, except personal income tax of personnel of armed forces of the Federation, Nigeria Police Force, the ministry or department of government charged with responsibility for Foreign Affairs



and the residents of Federal Capital Territory. The inflows into the Federation Account are crude oil sales, Petroleum Profit Tax, Royalties, Company Income Tax, Import Duties, Excise Duties, among others.

Based on the revenue sharing formula, the Federal Government share is 52.68% out of which 48.5% is used to finance the budget, while the balance of 4.18% are distributed into the Federal Government Special Accounts as follows:

- i) **Federal Capital Territory 1%**
- ii) **Ecology & Derivation 1%**
- iii) **Statutory Stabilization 0.5%**
- iv) **Development of Natural Resources 1.68%**

4.4 Value Added Tax (VAT)

The Federal Government under the Act is entitled to 15% as administrative charges for collection of this tax on behalf of the State and Local Governments. This receipt also provide additional source of funding to the budget.

4.5 Internally Generated Revenue (IGR)

This is independent revenue of the Federal Government and is collected on its behalf by MDAs. This includes operating surplus, dividends, among others. The framework assumed that the Federal Government will continue to collect all the Internally Generated Revenue (IGR) it had the mandate to collect as provided for in the 1999 Constitution of the Federal Republic of Nigeria as amended and Other Statutory Provisions. All such revenues collected would be paid into a Pool Account and be used to part finance the Annual Budget.

5.0 Review and Performance of the Budget 2012

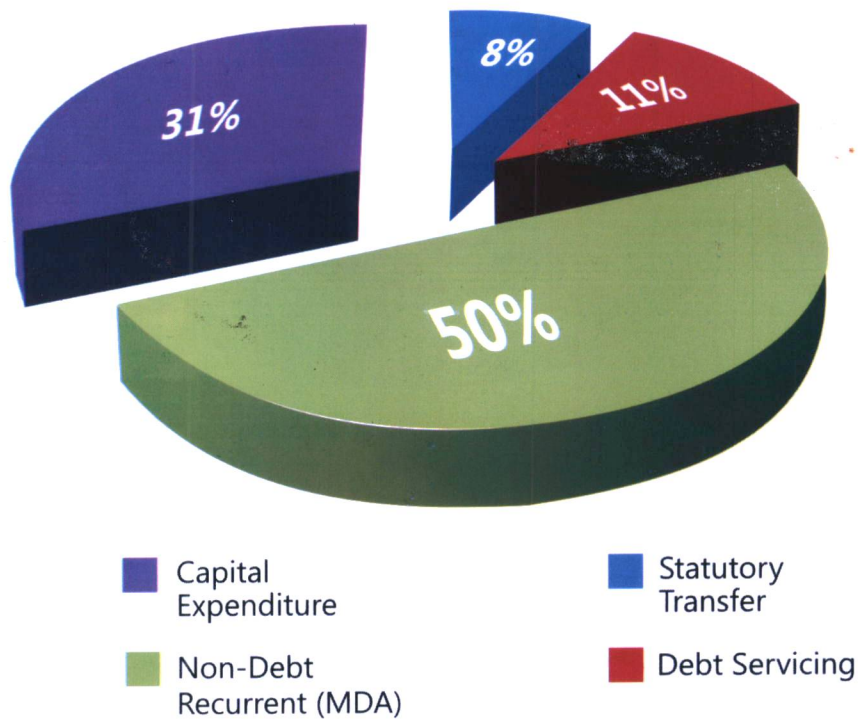
The Federal Government of Nigeria budgeted the sum of ₦4.877 trillion as expenditure for the fiscal year 2012 under the following Heads.

Table 1: Total Expenditure Budget

S/N	DESCRIPTION	BUDGET ₦	% of Total
1	Statutory Transfer	372.59	8
2	Debt Servicing	559.58	11
3	Non-debt Recurrent (MDA)	2,425.05	50
4	Capital Expenditure	1,519.98	31
	Total	4,877.20	100



Fig.1: Pie Chart showing the Total Expenditure Budget



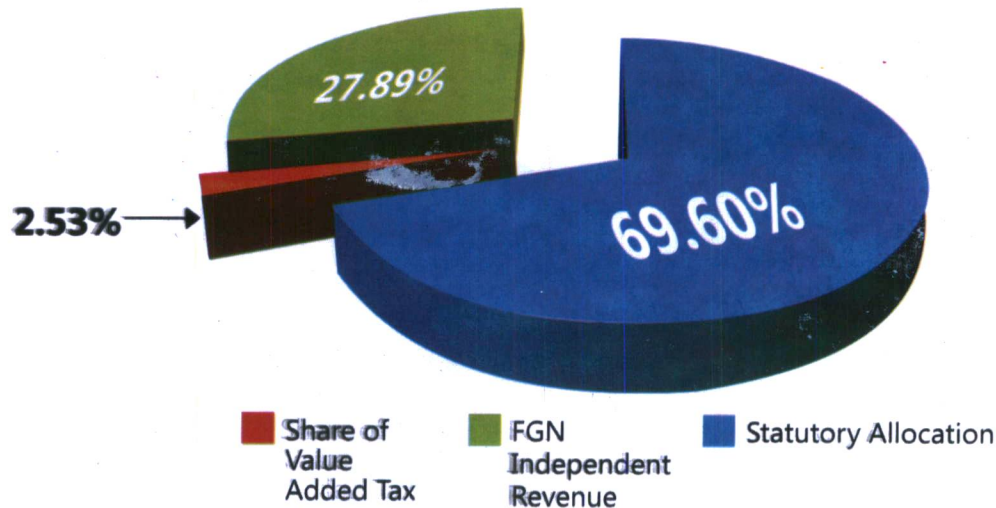
The Federal Government of Nigeria budgeted the sum of ₦4.263 trillion as revenue for the fiscal year 2012 under the following Heads.

Table 2: Total Revenue Budget

S/N	DESCRIPTION	BUDGET ₦	% of Total
1	Statutory Allocation	2,967	69.60
2	Share from VAT	108	2.53
3	FGN Independent Revenue	1,188	27.89
	Total	4,263	100



Fig.2: Pie Chart: Total Revenue Budget



The Revenue Budget shows that the Federal Government continued to rely mostly on revenue from oil to finance its expenditure. Comparing the budgeted expenditure and revenue, the budget had a deficit of ₦434.0 billion to be financed from proceeds from sales of government properties, privatisation, signature bonus, stabilisation account, and borrowing.

5.1 Revenue Budget Performance

The total revenue received was ₦3.37trillion which was 79% of the total budget for the period under review. Although, the revenue received fell short of budget, allocation from FAAC increased by 5% above budget which was attributed to cost of collections received by Custom subsidy reinvestment programme releases as well as share of Excess crude account. The downward trend in the independent revenue is attributed to non remittance by MDAs which their Act empowered them to spend Internally Generated Revenue, various rates in operations, etc.

Table 2b: Revenue Budget Performance

S/N	RECURRENT REVENUE	BUDGETED ₦	ACTUAL ₦	% of PERFORMANCE
1	Statutory Allocations :FAAC	2,966,769,000,000.00	3,105,805,577,332.83	105
2	Value Added Tax Allocation	107,905,000,000.00	95,443,818,756.57	88
3	Internally Generated Revenue	1,188,343,000,000.00	168,829,084,032.93	14
	TOTAL	4,263,017,000,000.00	3,370,078,480,122.33	79



Fig. 3: Bar Chart: Actual and budgeted Revenue Performance

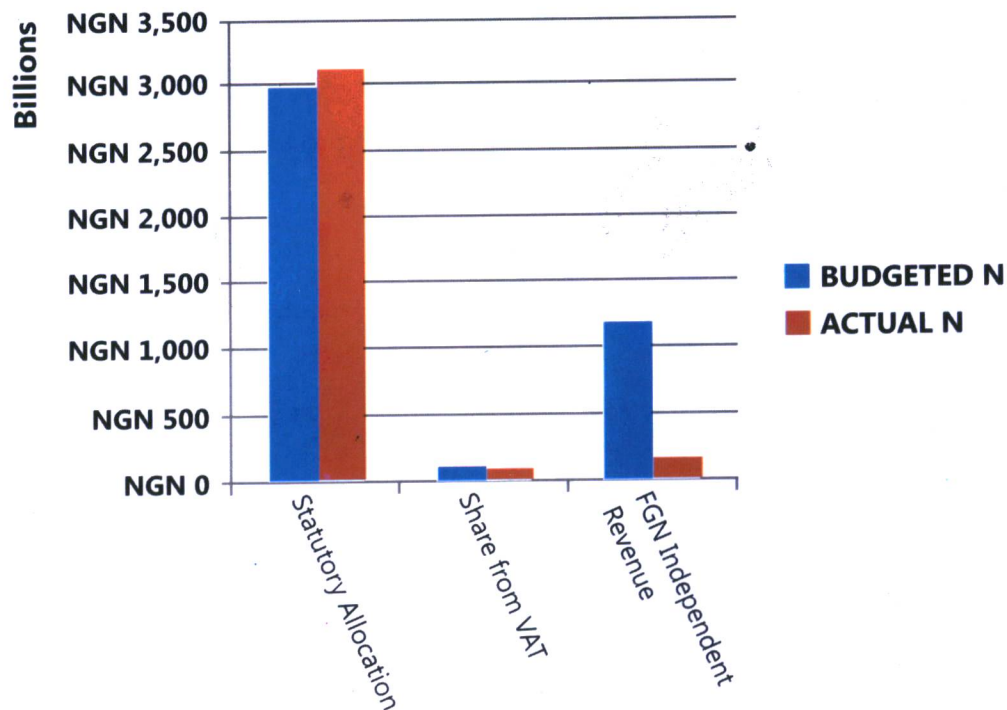


Fig. 3B: Five Years Actual Revenue Performance (2008-2012)

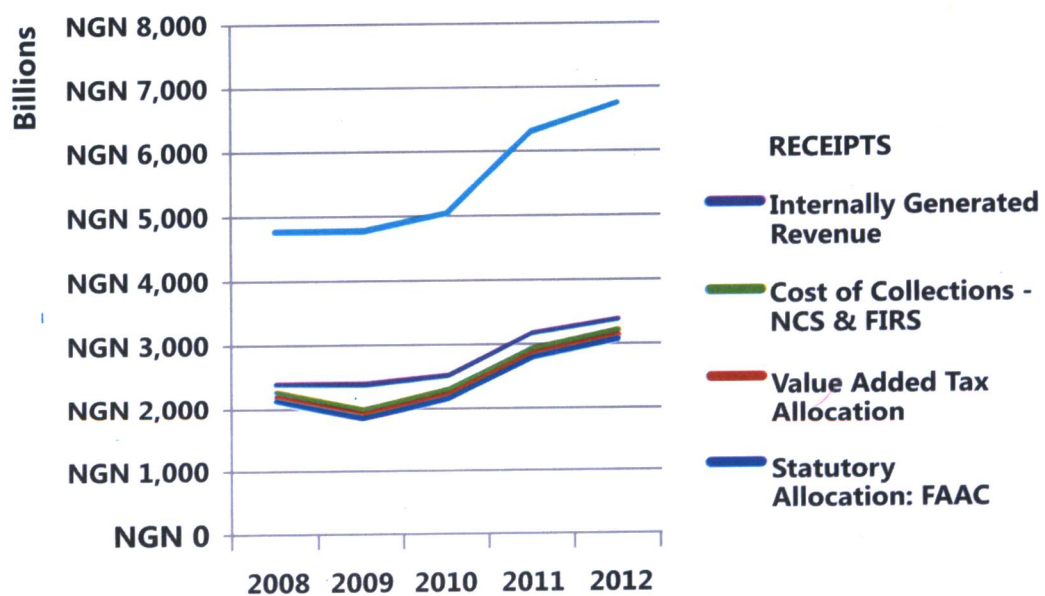


Fig. 4: Pie Chart showing the Total Revenue Collected for 2012

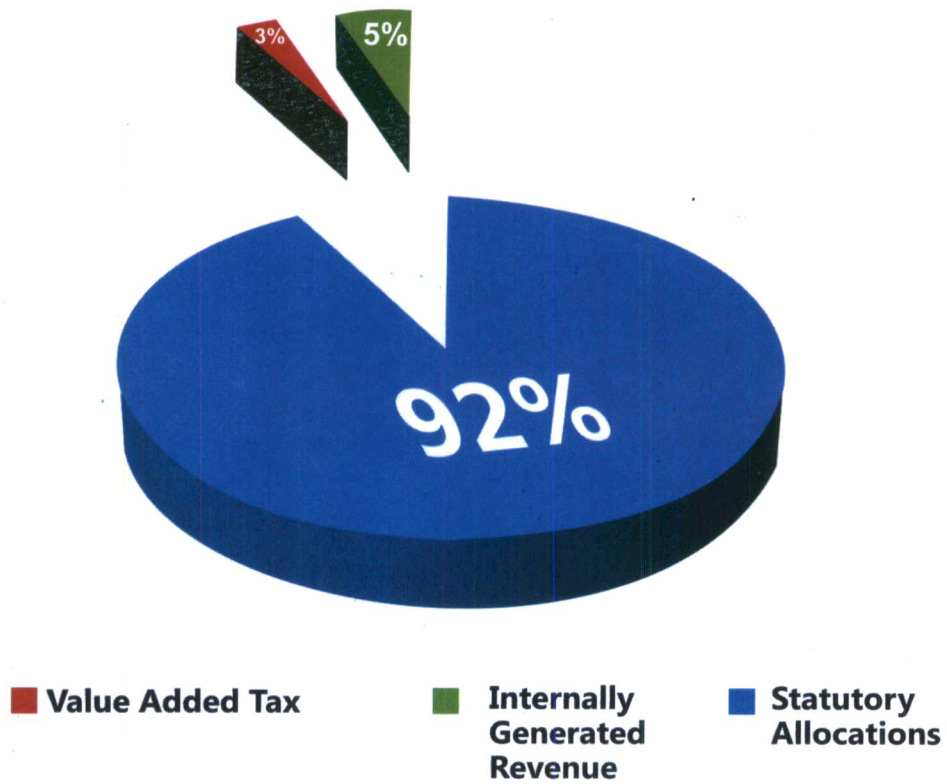


Table 3: Comparative Revenue Collection

The table below contains the details of the revenue collection according to the various subheads in the year under review

DESCRIPTION	BUDGET 2012	ACTUAL 2012	% ACTUAL TO BUDGET	ACTUAL 2011
RECURRENT REVENUE	₦	₦		₦
Statutory Allocations	2,966,769,000,000.00	3,105,805,577,332.83	104.69	2,782,482,811,768.51
Value Added Tax	107,905,000,000.00	95,443,818,756.57	88.45	87,292,570,611.95
Direct Taxes	4,235,862,000.08	158,027,390.90	3.73	153,387,816.25
Licences	424,033,075.59	998,656,554.94	235.51	1,665,101,600.78
Mining Rents:	419,608,485.33	1,883,399,665.31	448.85	873,744,957.1
Royalties	419,608,485.33	2,688,810.00	0.64	1,365,525.00
Fees:	3,462,423,874.99	10,644,488,121.95	307.43	10,646,923,305.90
Fines	3,462,423,874.99	149,120,502.45	4.31	296,023,468.35
Sales	10,514,430,126.98	665,100,967.80	6.33	1,069,123,030.82
Earnings :	10,514,430,126.98	1,074,689,032.71	10.22	170,237,182,486.14
Sales/Rent of Government Buildings:	593,446,337.51	159,529,868.44	26.88	330,647,662.77
Sale/Rent on Lands and Others:	593,446,337.51	515,098,116.04	86.80	927,497,823.88
Repayments General:	17,279,390,612.78	612,391,988.23	3.54	242,098,131.82
Investment Income	373,600,000,000.00	4,517,058,040.79	1.21	35,876,074,982.66
Interest Earned	17,279,390,612.78	113,364,097,957.48	656.07	15,475,572.29
Re-imburement	3,891,506,049.16	32,072,816.36	0.82	1,484,232,653.34
Other Revenue Sources of the FGN	741,653,000,000.00	34,052,664,199.53	4.59	2,650,602,396.98
TOTAL RECURRENT REVENUE	4,263,017,000,000.00	3,370,078,480,122.33	79.05	3,150,131,360,611.90
CAPITAL RECEIPTS			45.97	
Transfer from Consolidated Revenue Fund:	1,845,366,226,462.88	848,299,192,193.43	2.03	1,014,009,396,436.08
Aid and Grants	195,148,000,000.00	3,957,675,194.83		63,700,462,125.99
External Loans:		157,991,867,800.00		225,558,535,269.00
Internal Loans: FGN & Treasury Bonds		538,850,000,000.00	537.75	1,136,480,172,372.00
Internal Loans (:NTBs)	744,437,000,000.00	4,003,247,076,795.97		2,704,876,489,513.98
Other Internal Loans		80,000,000,000.00	202.24	
TOTAL CAPITAL REVENUE	2,784,951,226,462.88	5,632,345,811,984.23		5,144,625,055,717.05



5.1.1 Statutory Allocations

The share of Federal Government Allocation from the Federation Account was estimated at ₦2,966 billion. In the year under review, the sum of ₦3,105 billion representing 105% was received as statutory allocation from the Federation Account (FAAC allocation cost of collections NCS/FIRS+ECA) as against ₦2,782 billion received in the previous year. The increase was attributed to share from Excess Crude Account. The direct FAAC allocation target was not achieved due to pipeline vandalism, oil theft etc.

5.1.2 Share of Value Added Tax

The VAT Act made provision for the Federal Government to retain 15% of the total sum collected as administrative cost. The 2012 budget was ₦107.905 billion out of which the sum of ₦95.443 billion representing 89% was received during the year compared to ₦87.292 billion received in 2011. The reason for shortfall is as in 5.1.1

5.1.3 Direct Taxes

The sum of ₦4.235 billion in direct taxes was expected to be generated as revenue for the year. However, the sum of ₦158.027 million, representing 4% was received. The dismal performance was attributed to low level of compliance to the tax laws. This was slightly above the figure of ₦153.387 million received in year 2011.

5.1.4 Licenses

The sum of ₦424.033 million was budgeted as revenue from licenses while the sum of ₦998.656 million was received for the year representing 236% of the budgeted amount compared to ₦1.665 million generated in the preceding year.

5.1.5 Mining

The sum of ₦419.608 million was budgeted as inflow from mining while the sum ₦1.883 billion was realized representing 449% of the budgeted amount. This can be attributed to government policy to diversify the economy and strengthen the mining and other sectors.

5.1.6 Fees

The expected inflow from fees was ₦3.462 billion while the sum of ₦10.644 billion representing 308% was realized. However, there was a shortfall of ₦2.9 million when compared to ₦10,646 billion collected in year 2011.

5.1.7 Earnings

The sum of ₦10.514 billion was budgeted as earnings out of which the sum of ₦1.075 billion representing 10% of the budgeted amount was realized.



5.1.8 Sales

The sum of ₦10.514 billion was estimated to be collected as Sale/Rent on Government Property. However, only the sum of ₦665million representing 6% was realized compared to the sum of ₦1.069 billion collected in 2011. Monetization policy of government has significantly reduced the contribution of this source to government coffers.

5.1.9 Interest and repayment

The sum of ₦34.588 billion was budgeted for as interest and repayment while the sum of ₦113.976 billion was received representing 330%. In contrast to previous year the sum of ₦242.098 billion was collected.

5.1.10 Re-Imbursement

The sum of ₦3.891 billion was expected as reimbursement in the year. However, only the sum of ₦0.032 billion was collected representing 0.8% of budget. The amount realized during the corresponding period was ₦1.484 billion.

5.1.11 Other Revenue Sources

These other revenue sources include, but not limited to, receipts from Import Levies, Share of Excess Crude Account, Unspent Balance from CRF, Privatization Proceeds, Aid & Grant, Signature Bonus, among others. The sum of ₦741.653 billion was budgeted but only the sum of ₦34.052 billion was received compared to ₦2.650 billion collected in the previous year.

5.2 Review of Expenditure Performance

Government expenditures are classified into Statutory Transfers, Debt Services, Non-Debt Recurrent and Capital expenditures. However, for the purpose of financial reporting, expenditure in respect of statutory transfers has been accounted for by their economic line. The performances of these are detailed below:

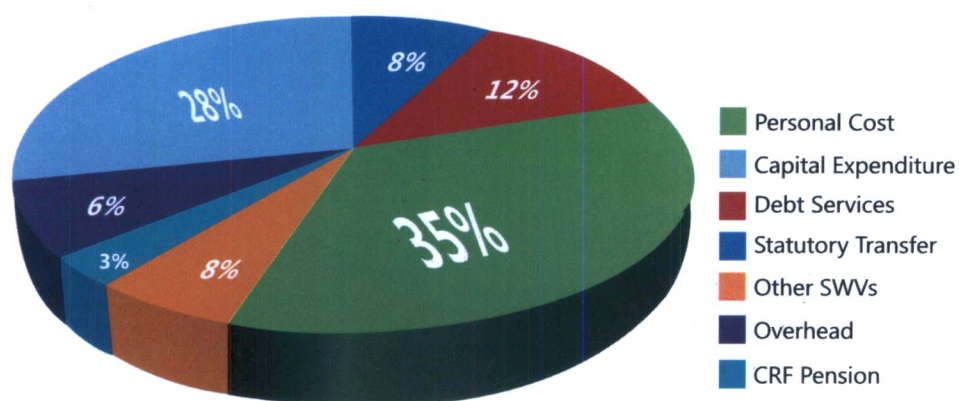


5.2.0 Expenditure Budget Performance

Table 4: Table showing the Total Approved Expenditure Budget

S/N	DESCRIPTION	BUDGET ₦	% of Total
1	Statutory Transfers	372.593	8
2	Debt Services	559.58	12
3	Personnel Cost	1,658.73	35
4	Arrears of Pension	146.70	3
5	Overhead	265.80	6
6	Others (Service Wide Vote-SWV)	353.82	8
7	Capital Expenditure	1,339.99	28
	Total	4,697.21	100

Fig. 5: Pie Chart: Total Approved Expenditure Budget



The above chart shows that the total non-debt recurrent expenditure was 52% of the total annual budget while recurrent debt service and statutory transfers were 12% and 8% respectively, leaving a balance of 28% for capital expenditure.

5.2.1 Recurrent Expenditure

The Federal Government spent a total sum of N2,791 billion on recurrent expenditure which includes Ways and Means charges on the CRF and subvention to Parastatals. This expenditure shows an increase of 1.33% above the budgeted figure of ₦2,754 billion. The comparative figure is shown below:



Table 5: Recurrent Expenditure Budget Performance

DESCRIPTION	BUDGET 2012 ₦	ACTUAL 2012 ₦	BUDGET PERFORMANCE %	ACTUAL 2011 ₦
Personnel Cost	971,828,706,767.49	848,441,330,447.44	87.30	768,831,711,238.69
FGN: Pension	67,507,938,400.00	62,698,074,069.70	92.88	78,239,489,402.82
Overhead	358,243,713,677.47	331,539,374,834.73	92.55	326,741,382,063.80
CRF Charges including SWV	500,515,966,870.00	1,282,050,359,997.43	256.15	
Subvention to Parastatals	856,540,909,813.28	266,672,003,855.00	31.13	653,462,521,650.46
TOTAL	2,754,637,235,528.24	2,791,401,143,204.30	101.33	3,959,538,983,208.69

Fig. 6: Pie Chart: Total Recurrent Expenditure in Percentage

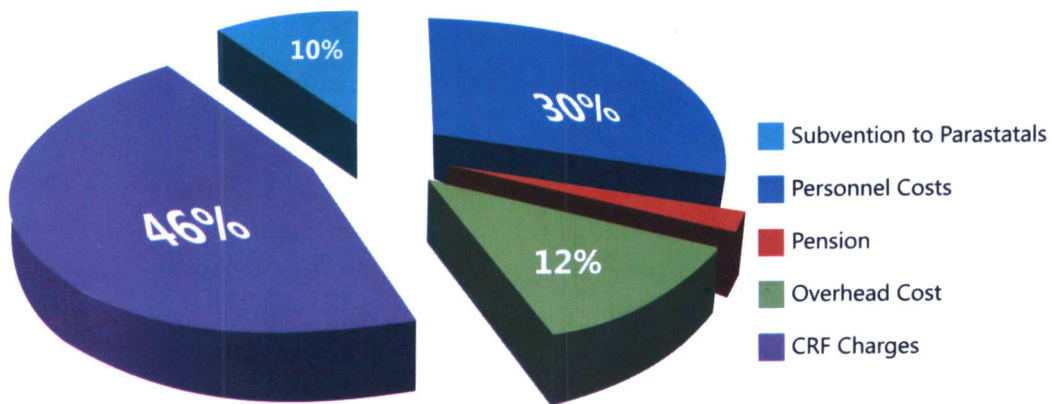


Fig. 7: Actual Recurrent Expenditure Budget Performance

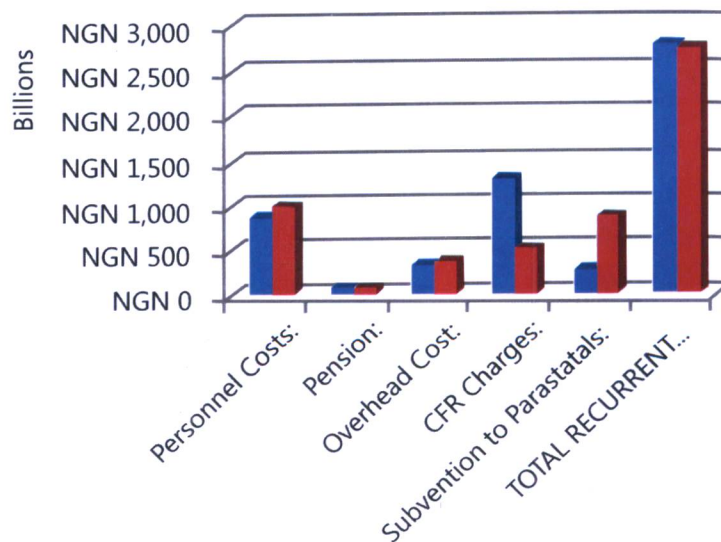
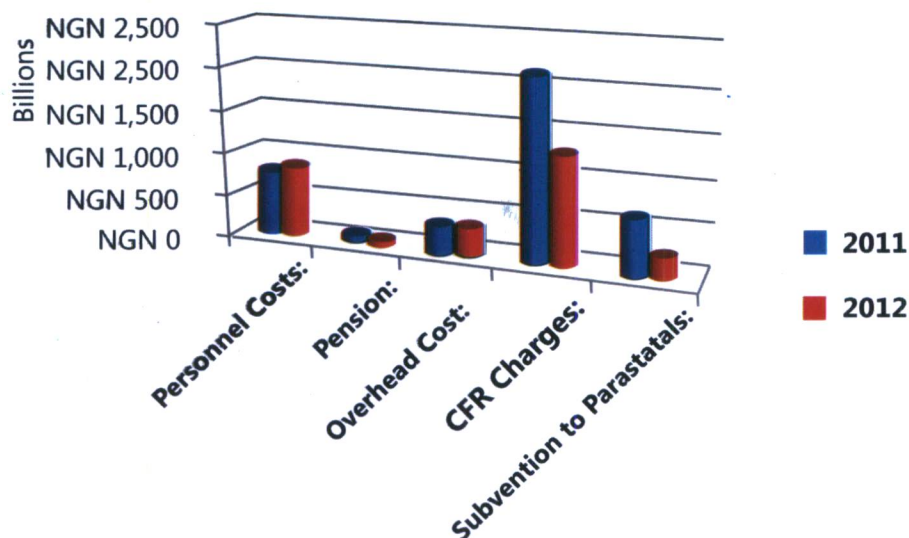


Fig. 8: Comparative Analysis of Actual Recurrent Expenditure for 2011 and 2012



5.2.2 Capital Expenditure Performance

During the year under review, the total sum of ₦1.02 billion representing 81%, excluding external Aid and Grants, was expended as Capital expenditure. The expenditure was for the development of the nation's infrastructure in the Economic, Social, Law & Justice, Regional and Administrative Sectors. The implementation during the year was faced with challenges of late passage of Appropriation Act in April, 2012, concurrency of 2011 and 2012 capital implementation up to March 31st 2012, flood disaster and poor revenue collection on some key heads.

Table 6: Capital Expenditure Budget Performance

SECTOR	BUDGET 2012 ₦	ACTUAL 2012 ₦	% BUDGET PERFORMANCE	ACTUAL 2011 ₦
Administrative	237,776,825,209.29	196,782,681,404.71	82.76	272,130,348,590.77
Economic	673,714,622,448.53	539,010,842,970.33	80.01	682,433,820,056.55
Law and Justice	23,717,408,302.21	27,082,773,084.47	114.19	52,754,409,711.41
Regional	175,853,343,211.47	114,094,537,340.53	64.88	149,994,517,560.90
Social Service	156,496,405,910.43	143,837,826,632.05	91.91	165,839,603,584.30
TOTAL	1,267,558,605,081.93	1,020,808,661,432.09	80.53	1,323,152,699,503.93



Fig. 9: Total Sectoral Capital Expenditures

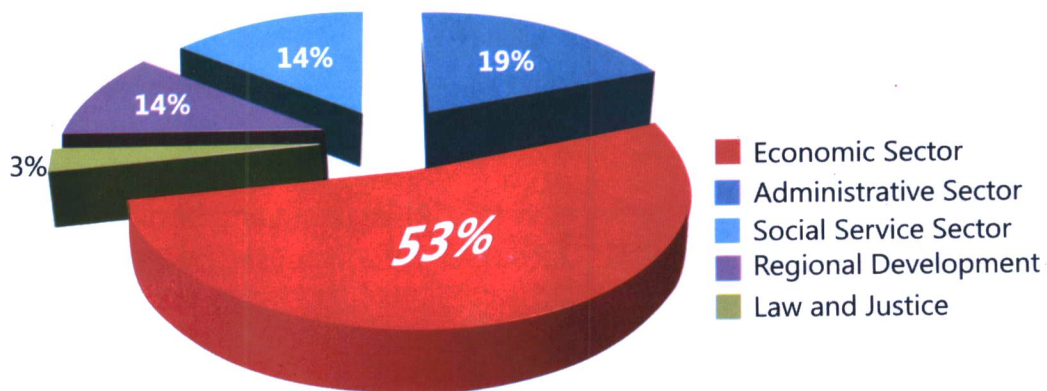
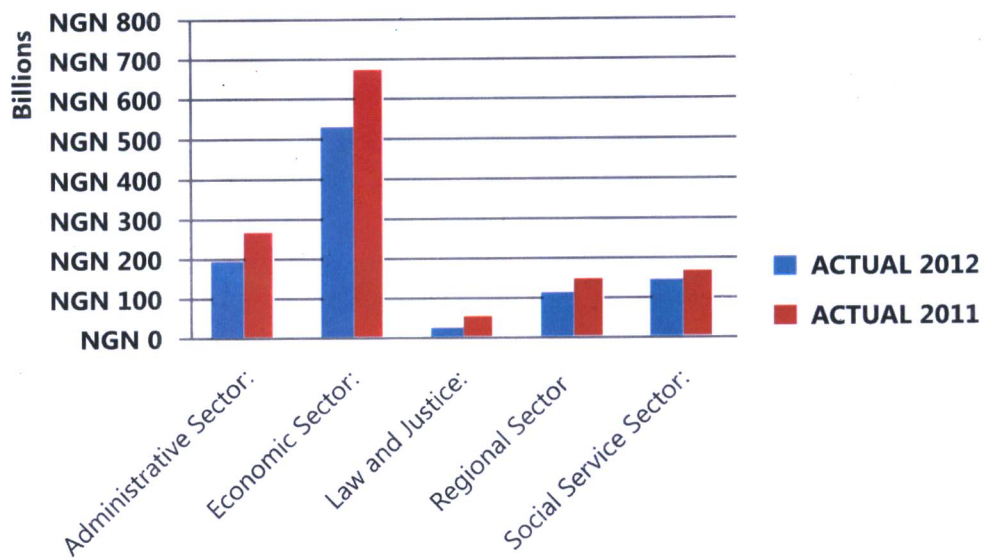


Fig. 10: Actual Capital Expenditure compared with Budget



5.2.3 Other Payments

The Federal Government of Nigeria during the fiscal year provided funding to Parastatals which amounted to ₦266.7 billion representing 31% of the budget. These were treated as Grants and Subventions to assist the Parastatals pay salaries, overhead and capital.



6.0 Statements of Assets and Liabilities

The Assets and Liabilities are presented as Statement No. 2 to the Financial Statements. The Assets consist of Liquid Cash, Staff Debtors and Investments. On the other hand, liabilities consist of balances of the Statutory Funds namely CRF and outstanding debts of the Federal Government among others.

The Liquid Assets consist of cash balances in the CRF Account and books of MDAs. The total assets of ₦1.3 trillion as at 31st December 2012 increased by 9% above the previous year's figure of ₦1.2 trillion.

Fig. 11: Summary of Assets Composition

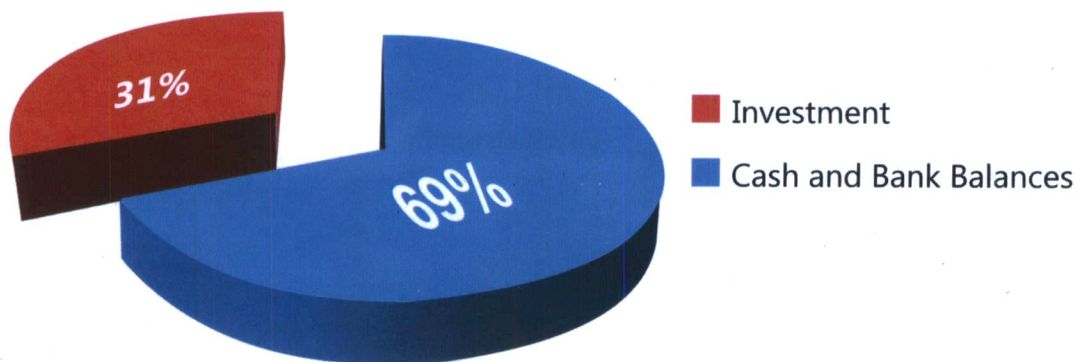
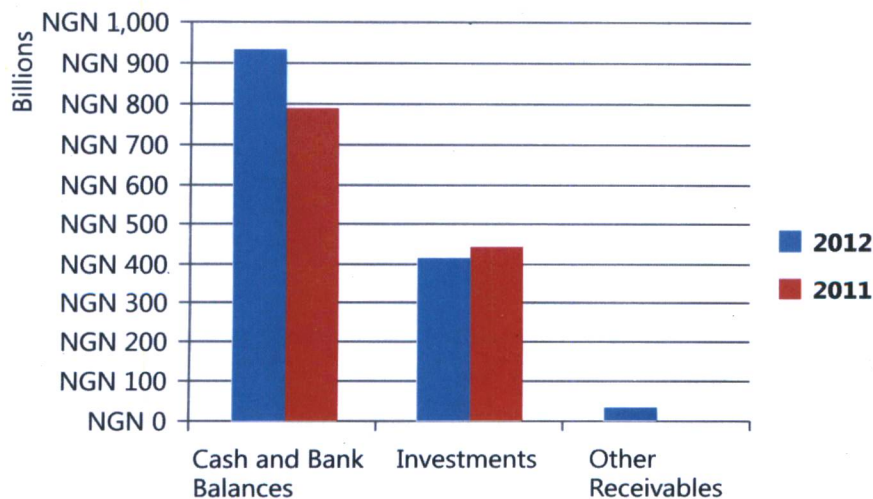


Fig. 12: Summary of Cash Assets Structure



The liabilities consist of the balances of CRF and Loans of the Federal Government. In 2012 the government took external loans apart from fund sourced through Bonds and Promissory Notes. Hence, the increase in the liability profile to ₦8.2 trillion compared with the previous year's figure of ₦6.6trillion. The loans were taken for investments in critical areas like railway modernization, roads, etc. The comparative figure is as detailed below:

Table 7: FGN Loan Balances as at December 31, 2012 and 2011

S/NO	DESCRIPTION	2011 ₦	2012 ₦
1	External Loans	847,277,686,900.00	1,122,617,627,000.00
2	Domestic Loans	5,752,636,186,999.99	7,150,921,784,795.87
	TOTAL	6,599,913,875,910.99	8,273,539,413,807.87

Fig. 13: Composition of the FGN Loan Stock

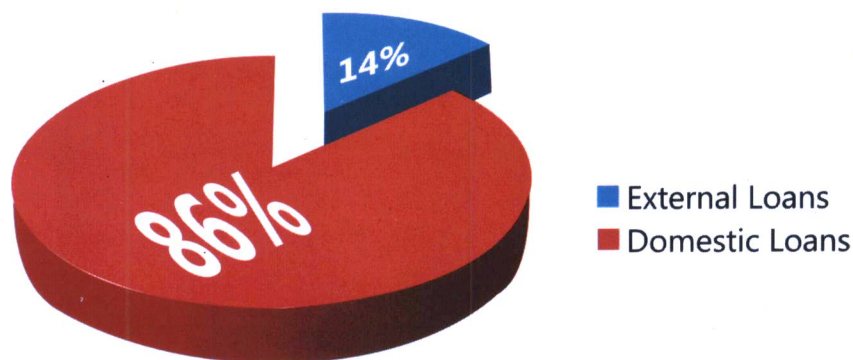


Fig. 14: Graphical Representation of the FGN Loan

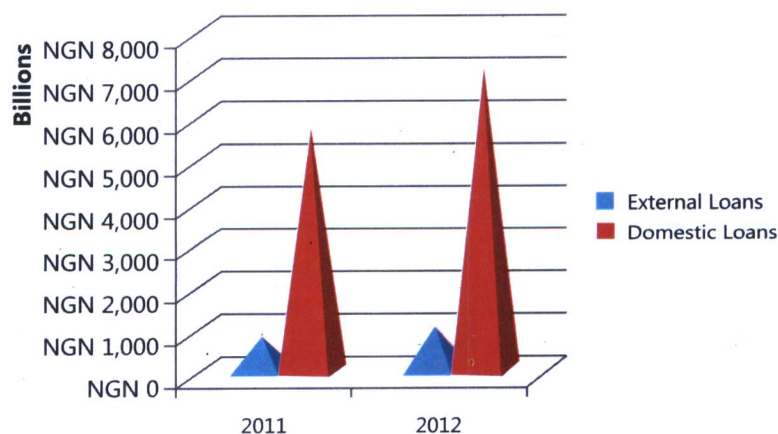
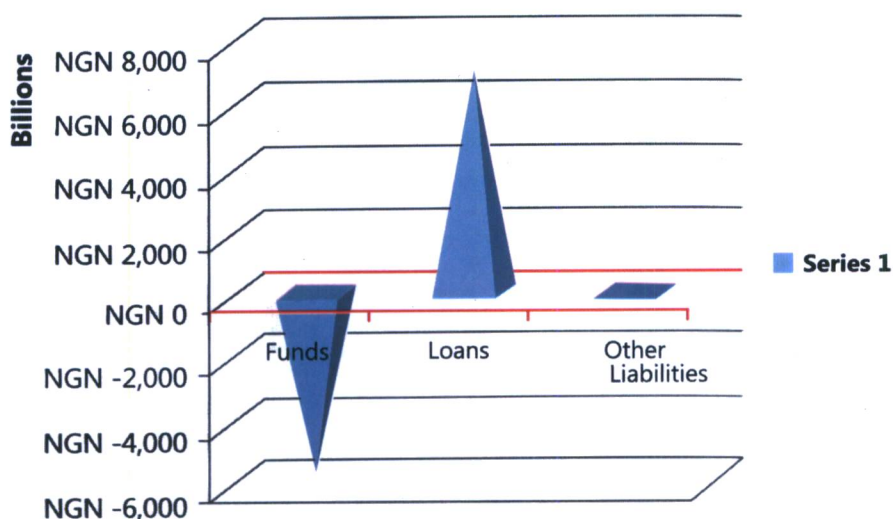


Fig. 15: Structure of the Total Liabilities



SUMMARY OF KEY FINANCIAL ANALYSIS AND RATIOS FOR THE YEAR 2012

S/NO	DESCRIPTION	BUDGET 2012	ACTUAL 2012	% ACTUAL /BUDGET	ACTUAL 2011
	RECURRENT REVENUE				
	Statutory Allocations	2,966,769,000,000.00	3,105,805,577,332.83	104.69	2,782,482,811,768.51
	Value Added Tax	107,905,000,000.00	95,443,818,756.57	88.45	87,292,570,611.95
	Internally Generated Revenue	1,188,343,000,000.01	168,829,084,032.93	14.21	226,469,481,414.08
	TOTAL	4,263,017,000,000.01	3,370,078,480,122.33	79.05	3,096,244,863,794.54
	CAPITAL REVENUE	2,784,951,226,462.88	5,632,345,811,984.23	202.24	5,144,625,055,717.05
	RECURRENT EXPENDITURE	2,754,637,235,528.24	2,791,401,143,204.30	101.33	3,959,538,983,208.69
	CAPITAL EXPENDITURE	1,267,558,605,081.93	1,024,582,843,331.05	80.83	1,375,473,549,908.49

7.0 Public Finance Management (PFM) Reforms

7.1 Government Integrated Financial Management Information System (GIFMIS)

A significant milestone was achieved in the PFM reforms with the go-live of the Government Integrated Management Information System (GIFMIS) and Treasury Single Account (TSA) in April, 2012. In this pilot phase, 92 MDAs were enrolled including all the main Ministries. Those enrolled use the platform for their day-to-day transactions and are no longer cash backed through commercial banks but direct spending from CRF account once the Budget Office releases the warrant. Following the take-off, the ways and means of the Federal Government which hitherto was a drain to CRF account dropped to Nil in 2012. We intend to bring more MDAs on board in subsequent years.



7.2 Integrated Payroll and Personnel Information System (IPPIS).

The number of MDAs on centralized payroll rose from Seventy-six (76) in 2011 to 104 in 2012. This brings the total number of MDA currently on the system to one hundred and four (104).

7.3 International Public Sector Accounting Standard (IPSAS)

The Federal Executive Council (FEC) at its meeting of 28th July, 2010 approved the adoption of the provisions of the International Financial Reporting Standards (IFRS) and IPSAS for Private and Public Sectors in Nigeria respectively. To give effect to the decision of FEC, the Federation Account Allocation Committee (FAAC) at its meeting held on 13th June, 2011 subsequently set up a Technical Sub-Committee to provide a Roadmap for the implementation of IPSAS in the three tiers of government in Nigeria. The membership of the Sub-Committee was drawn from the Federal, States and Local Government Councils. The Treasury will be implementing IPSAS cash in 2014 and will migrate to IPSAS Accrual by 2016 financial year.

8.0 Conclusion

During the 2012 fiscal year, there was increase in both recurrent and capital revenue compared to that of 2011. Furthermore, there was also increase in recurrent expenditure, but marginal drop in capital expenditure compared with that of the previous year.

I wish to thank the Coordinating Minister for the Economy & the Honourable Minister of Finance and Honourable Minister of State for Finance for providing the right environment and encouragement to operate effectively and efficiently. I also thank all members of management and staff of this Office for their perseverance and unwavering commitment during the year. I also commend all the Accounting Officers and other government organisations that provided input into this Financial Statement. Worth mentioning were the efforts of staff of Finance and Accounts Department of MDAs at ensuring that this report and the accompanying Financial Statements of the Federal Government of Nigeria were produced timely.

This Office shall continue to strive at achieving efficient and effective service delivery for the progress of the nation in the realization of government transformation agenda.

Long live the Federal Republic of Nigeria

J. O. Otunla FCA, OFR

Accountant-General of the Federation



FEDERAL REPUBLIC OF NIGERIA

Office of the Accountant-General of the Federation
Annual Report & Financial Statements 2012

SUMMARY OF FIVE YEAR STATEMENT OF ASSETS AND LIABILITIES (2008 - 2012)

NO	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
		2008	2009	2010	2011	2012
		₦	₦	₦	₦	₦
	Cash and Bank Balances	388,658,581,340.37	821,496,603,564.00	723,601,363,042.96	791,314,536,035.68	931,627,325,021.96
	Investments:	346,971,461,815.10	363,244,554,066.04	386,648,575,845.37	443,644,090,772.70	414,334,657,419.62
1	TOTAL ASSETS	735,630,043,155.47	1,184,741,157,630.04	1,110,249,938,888.33	1,234,958,626,808.38	1,345,961,982,441.58
	LIABILITIES					
	Funds	(1,993,696,797,174.28)	(2,625,936,423,293.83)	(4,245,941,044,483.98)	(5,366,792,939,425.04)	-5,806,690,751,854.45
	Loans	2,729,779,437,819.05	3,810,651,480,000.00	5,356,225,945,568.92	6,599,913,873,899.90	7,150,921,784,795.87
	Other Liabilities	(452,597,489.30)	26,100,923.87	(34,962,196.59)	1,837,692,333.53	1,730,770,500.28
2	TOTAL LIABILITY	735,630,043,155.47	1,184,741,157,630.04	1,110,249,938,888.35	1,234,958,626,808.39	1,345,961,803,441.70

SUMMARY OF FIVE YEAR REVENUE AND EXPENDITURE (2008-2012)

DESCRIPTION	ACTUAL				
	2008 ₦	2009 ₦	2010 ₦	2011 ₦	2012 ₦
RECURRENT RECEIPTS	2,386,943,166,292.65	2,385,542,530,667.11	2,526,372,860,350.04	3,150,131,360,611.90	3,370,078,480,122.33
RECURRENT EXPENDITURE	1,771,344,112,259.62	1,874,386,617,700.60	2,541,233,283,763.38	3,959,538,983,208.69	2,791,401,143,204.30
CAPITAL RECEIPTS	1,135,390,079,222.61	861,002,601,956.17	4,871,823,688,119.81	5,144,625,055,717.05	5,632,345,811,984.23
CAPITAL PAYMENTS	857,532,171,859.86	799,359,463,332.81	801,593,527,453.79	1,375,473,549,908.49	1,024,582,893,331.05



Fig.16: Five-Year Actual Revenue Collection (2008-2012)

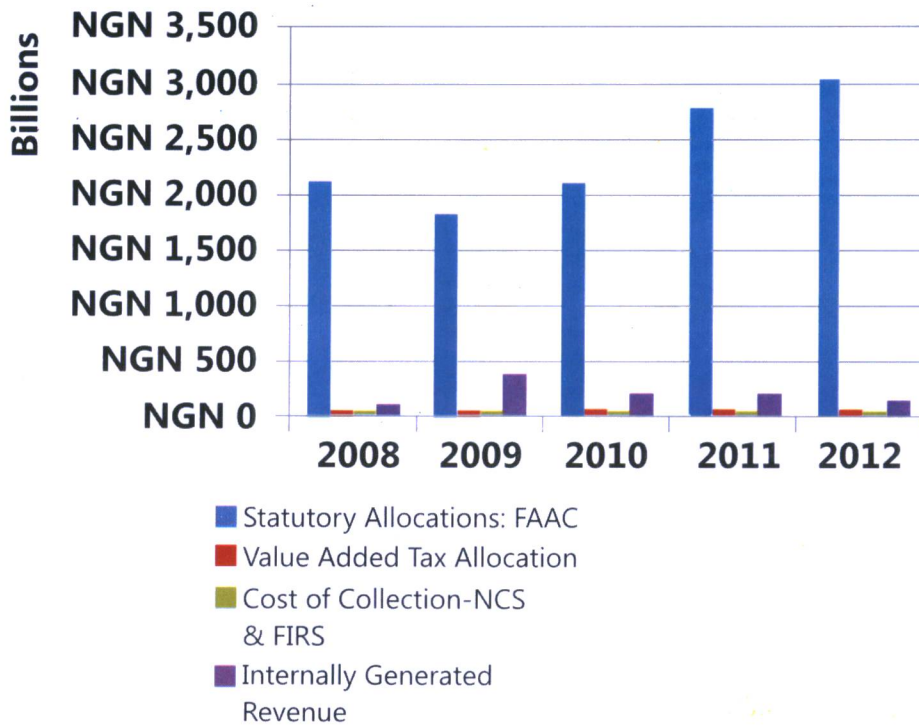


Fig.17: Five Year Statutory Allocations

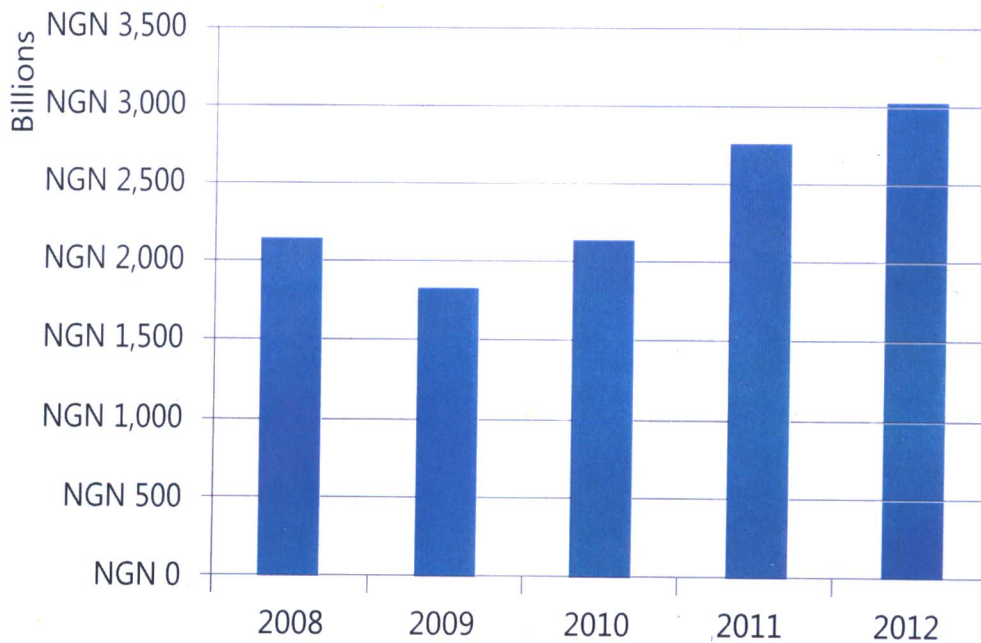


Fig.17B: Five Year Statutory Allocations

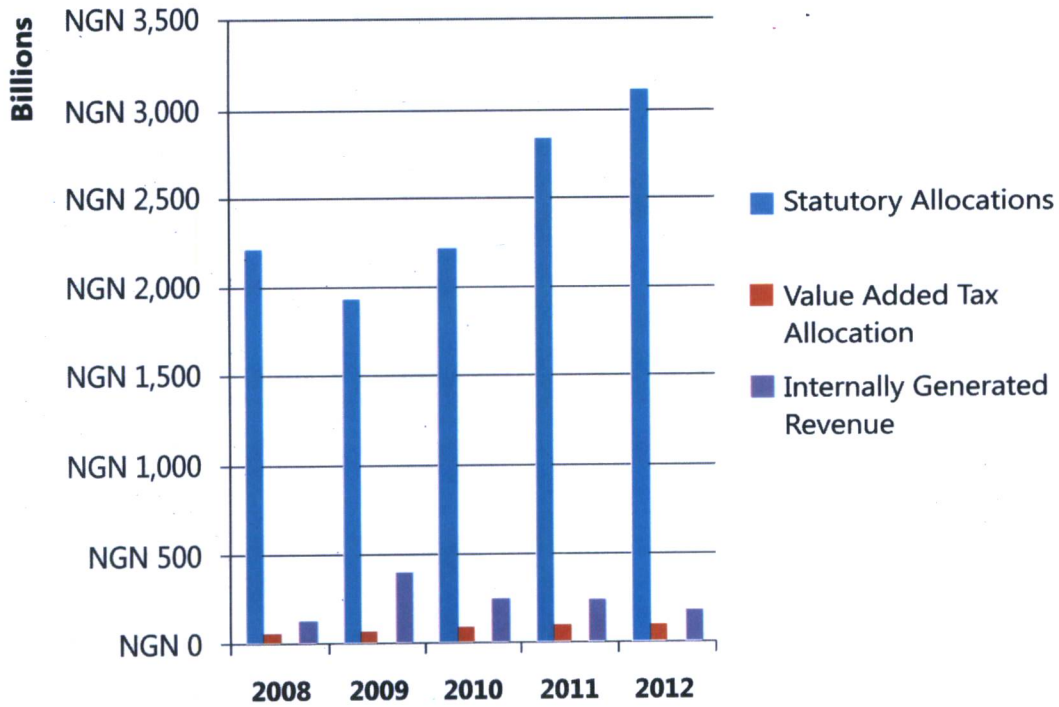


Fig. 18: Five Year Recurrent Expenditure (2008-2012)

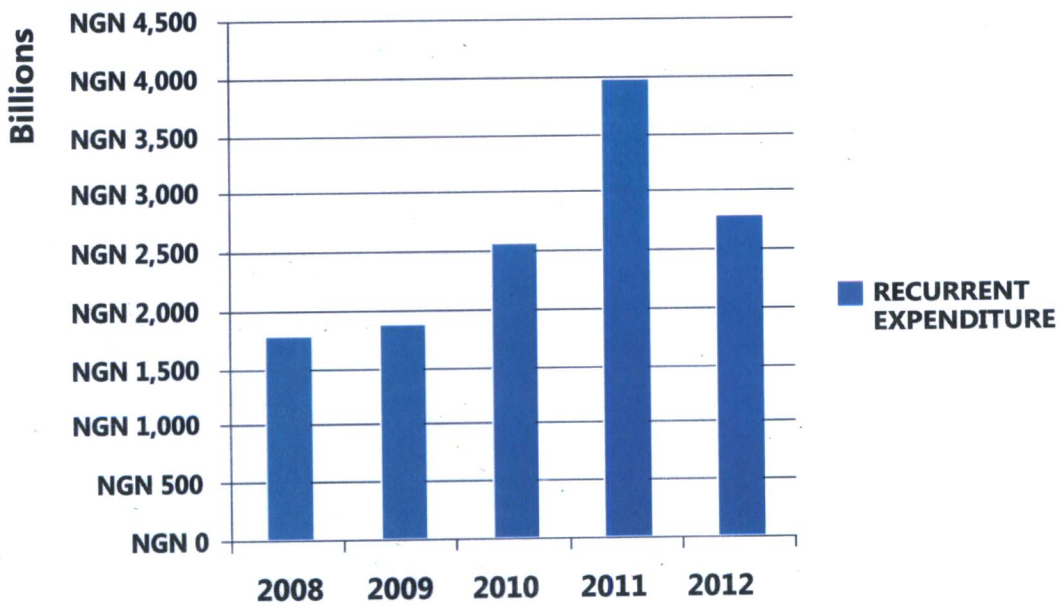


Fig.19: Five Year Recurrent Revenue and Expenditure (2008-2012)



Fig. 20: Five Year Capital Expenditure (2008-2012)

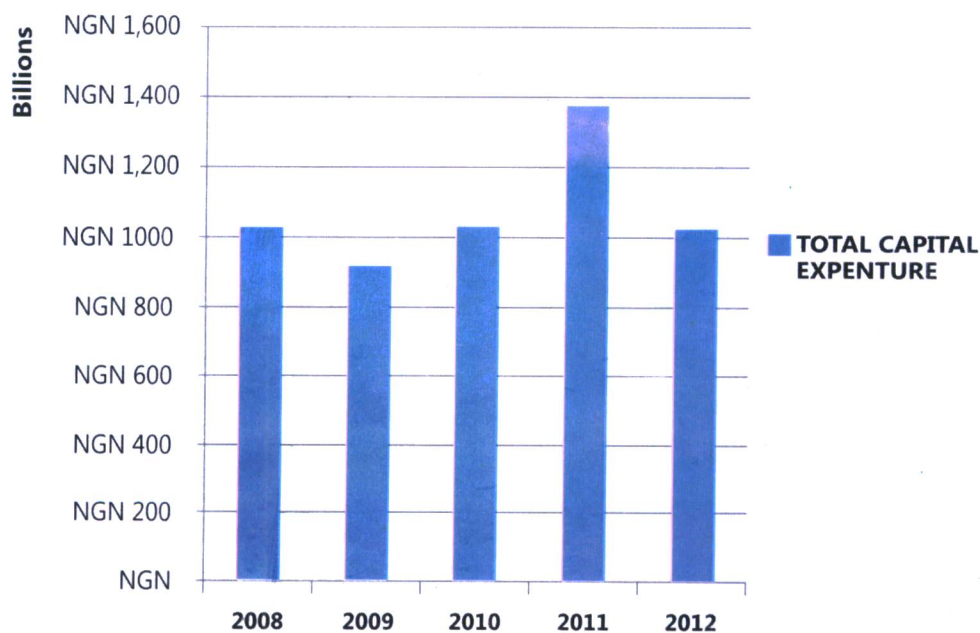
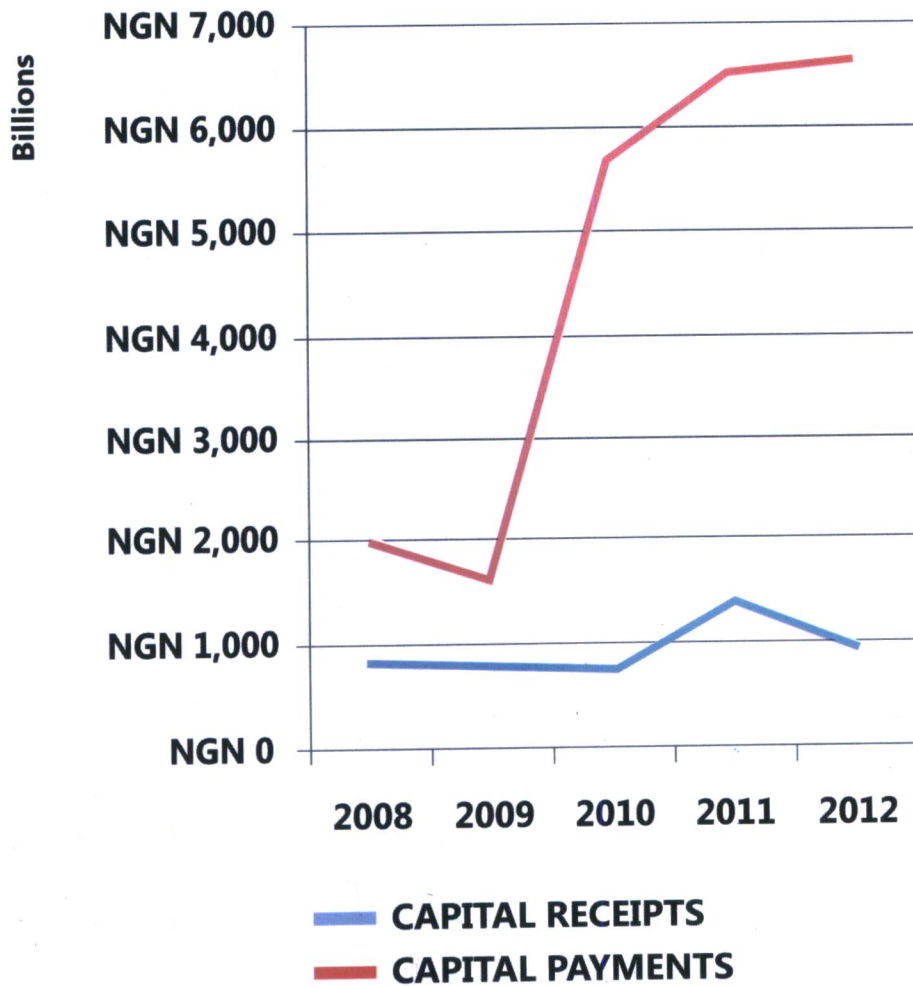
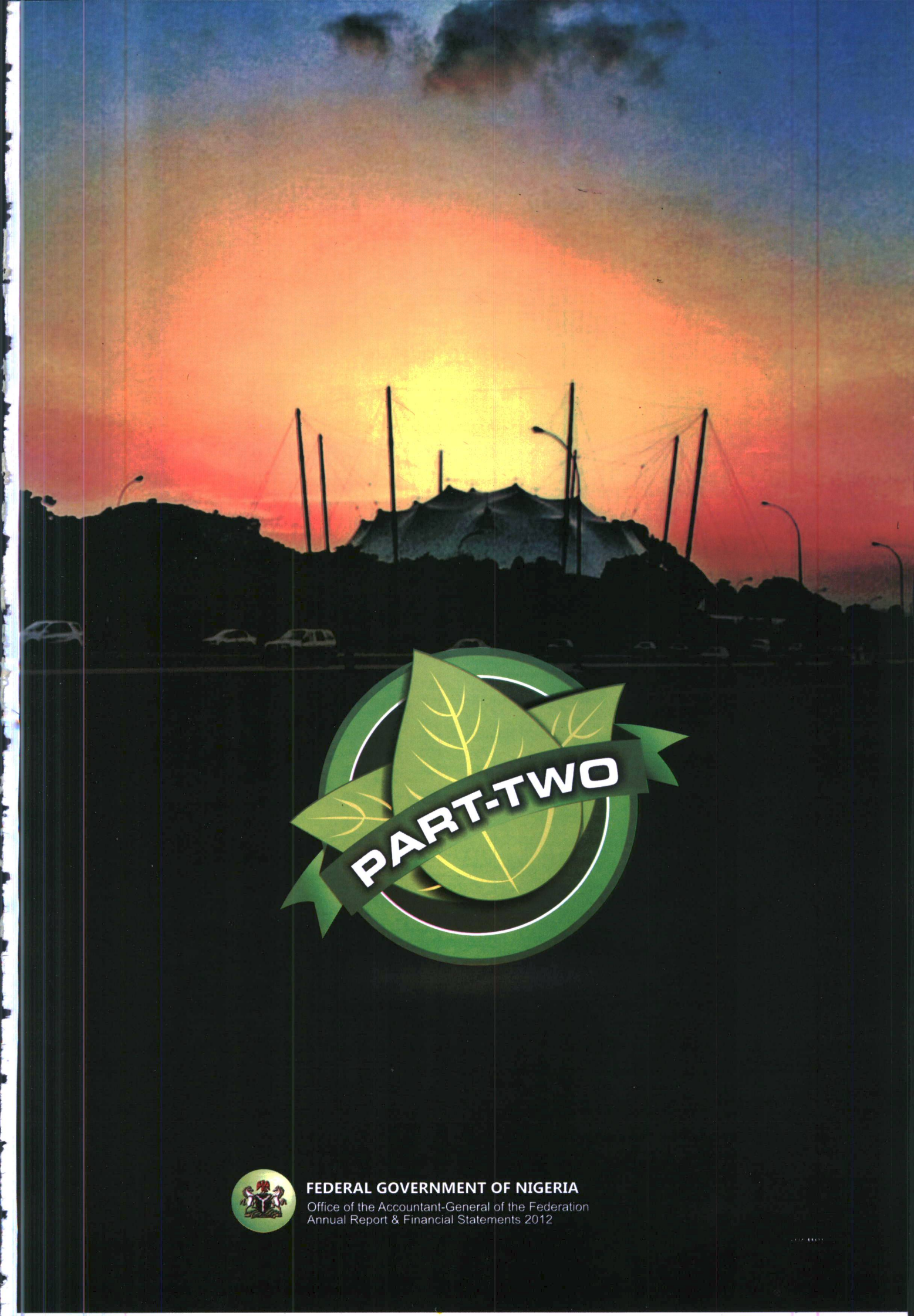


Fig. 21: Total Capital Receipt Vs Expenditure (2008-2012)





FEDERAL GOVERNMENT OF NIGERIA
Office of the Accountant-General of the Federation
Annual Report & Financial Statements 2012

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).

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 31st December, 2012 and its operations for the year ended as at that date.

J. O. Otunla, FCA, OFR.

Accountant-General of the Federation



Statement of Accounting Policies

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

(a) 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).

(b) 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. The cash basis of accounting recognizes transactions and events only when cash (including cash equivalents) is received or paid by the entity. Expenditures incurred but not paid for, as well as Revenues due but not received, are not adjusted for in the Financial Statements.

(c) Accounting Period

The Financial Statements are for the period from 1st January to 31st December, 2012 and corresponding period of 2011.

(d) Reporting Currency

The Financial Statements are prepared in Nigerian Naira.

(e) Consolidation of Financial Statement

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 Subventions. The financial activities of Government Business Enterprises (GBEs) are not consolidated.

(f) Comparative Information of Previous Year

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

(g) Budget Figures

The Budget figures in the Financial Year are as contained in 2012 Appropriation Act.

(h) External Assistance: Grants & Aid

Receipts from External Assistance that are not to be repaid are recorded as cash received and expenditure incurred from External Assistance. These are reported separately 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 FGN bonds, Nigeria Treasury Bill 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 into Naira at the rate of Exchange ruling at the time of transactions. However, assets denominated 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 31st December, 2012 was ₦155.27.

(m) Assets and liabilities

Assets and liabilities are stated at their net values.

(n) Advances

It is the policy of the Federal Government that all advances granted are retired before the end of the financial year. Advances not retired are treated as cash equivalent in the Cash Flow statements since there is no proof that such funds have been utilized.

(o) Cash and Cash Equivalents

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



STATEMENT NO. 1
FEDERAL GOVERNMENT OF NIGERIA
CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2012

ANNUAL BUDGET 2012 N	NOTES	ACTUAL YEAR 2012	PREVIOUS YEAR 2011
		N	N
CashFlows from Operating Activities:			
Receipts:			
2,966,769,000,000.00	1	3,105,805,577,332.83	2,836,369,308,585.87
107,905,000,000.00	2	95,443,818,756.57	87,292,570,611.95
3,074,674,000,000.00		3,201,249,396,089.40	2,923,661,879,197.82
Sub-Total- Statutory Allocation			
4,235,862,000.08	3	158,027,390.90	153,387,816.25
424,033,075.59	3	998,656,554.94	1,665,101,600.78
419,608,485.33	3	1,883,399,665.31	873,744,957.10
419,608,485.33	3	2,688,810.00	1,365,525.00
3,462,423,874.99	3	10,644,488,121.95	10,646,923,305.90
3,462,423,874.99	3	149,120,502.45	296,023,468.35
10,514,430,126.98	3	665,100,967.80	1,069,123,030.82
10,514,430,126.98	3	1,074,689,032.71	170,237,182,486.14
593,446,337.51	3	159,529,868.44	330,647,662.77
593,446,337.51	3	515,098,116.04	927,497,823.88
17,279,390,612.78	3	612,391,988.23	242,098,131.82
373,600,000,000.00	3	4,517,058,040.79	35,876,074,982.66
17,279,390,612.78	3	113,364,097,957.48	15,475,572.29
3,891,506,049.16	3	32,072,816.36	1,484,232,653.34
446,690,000,000.00		134,776,419,833.40	223,818,879,017.10
Sub-Total- Independent Revenue			
741,653,000,000.00	3A	34,052,664,199.53	2,650,602,396.98
4,263,017,000,000.00		3,370,078,480,122.33	3,150,131,360,611.90
Total Receipts:-			
Payments:			
971,828,706,767.49	4	848,441,330,447.44	768,831,711,238.69
67,507,938,400.00	5	62,698,074,069.70	78,239,489,402.82
358,243,713,677.47	6	331,539,374,834.73	326,741,382,063.80
500,515,966,870.00	7	1,282,050,359,997.43	2,132,263,878,852.92
856,540,909,813.28	8	266,672,003,855.00	653,462,521,650.46
2,754,637,235,528.23		2,791,401,143,204.30	3,959,538,983,208.69
Total Payments:-			
1,508,379,764,471.77		578,677,336,918.03	-809,407,622,596.79
Net Cash Flow from Operating Activities			
CashFlows from Investment Activities:			
237,776,825,209.29	11	196,782,681,404.71	272,130,348,590.77
673,714,622,448.53	11	539,010,842,970.33	682,433,820,056.55
23,717,408,302.21	11	27,082,723,084.47	52,754,409,711.41
175,853,343,211.47	11	114,094,537,340.53	149,994,517,560.90
156,496,405,910.43	11	143,837,826,632.05	165,839,603,584.30
0.00	10	3,774,231,898.96	52,320,850,404.56
1,267,558,605,081.93		1,024,582,843,331.04	1,375,473,549,908.49
Net Cash Flow from Investment Activities:			
CashFlows from Financing Activities:			
195,148,000,000.00	10	3,957,675,194.83	63,700,462,125.99
0.00	21	157,991,867,800.00	225,558,535,269.00
744,437,000,000.00	22	538,850,000,000.00	1,136,480,172,372.00
	23	4,003,247,076,795.97	2,704,876,489,513.98
	24	0.00	0.00
	25	80,000,000,000.00	0.00
(47,600,000,000.00)	21	(24,711,352,800.00)	0.00
0.00	22	(19,170,000,000.00)	(516,050,172,372.00)
-511,980,000,000.00	23	(3,204,641,479,000.00)	(2,251,858,388,183.00)
	24	0.00	
	25	0.00	
184,857,000,000.00		1,535,523,787,990.80	1,243,907,928,330.98
Net Cash Flow from Financing Activities:			
Movement in Other Cash Equivalent Accounts			
		-42,633,772,095.03	28,160,904,999.01
		906,671,720,496.48	980,525,512,168.02
		-949,305,492,591.51	1,008,686,417,167.03
Total Cashflow from other Cash equivalent Accounts			
425,678,159,389.84		140,312,788,986.27	67,713,172,992.72
120,000,000,000.00		791,314,536,035.68	723,601,363,042.96
545,678,159,389.84		931,627,325,021.96	791,314,536,035.68

The Accompanying Notes form part of this Statement


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, 2012

ASSETS:-	NOTES	CURRENT YEAR 2012	PREVIOUS YEAR 2011
		N	N
Liquid Assets:-			
Cash Held by AGF:			
CRF Bank Balance(CBN):		(133,142,417,207.80)	(144,711,899,768.74)
Pension Account (CBN):		29,511,366,365.85	31,463,324,086.51
Cash Balances of Trust Fund and Other Funds (Public Funds)	13	896,137,424,913.07	595,153,953,721.55
Cash Balances with Federal Pay Offices:	14	204,619,732.25	984,977,714.36
Cash Held by Ministries, Department & Agencies:-	15	138,732,887,922.71	308,424,180,282.00
Cash Held from Aid and Grants by Ministries,Departments and Agencies	16	183,443,295.88	
TOTAL LIQUID ASSETS		931,627,325,021.96	791,314,536,035.68
Investments and Other Cash Assets:			
Federal Government Investments (MOFI)	17	385,015,737,148.22	342,381,965,053.19
Imprests:-	18	365,246,690.54	636,826,731.18
Advances:-	19	94,955,428.61	71,844,040,338.33
Revolving Loans Granted:-	20	28,858,718,152.25	28,781,258,650.00
TOTAL INVESTMENTS AND OTHER CASH ASSETS		414,334,657,419.63	443,644,090,772.70
TOTAL ASSETS		1,345,961,982,441.58	1,234,958,626,808.38
LIABILITIES:-			
PUBLIC FUNDS			
Consolidated Revenue Fund:		(6,773,659,308,992.81)	(3,255,514,621,917.41)
Capital Development Fund:		70,392,776,194.41	(2,706,870,806,259.96)
Other Public Funds:		896,137,424,913.07	595,153,953,721.55
Police Reward Fund		438,535,030.78	438,535,030.78
TOTAL PUBLIC FUNDS		(5,806,690,572,854.56)	(5,366,792,939,425.04)
EXTERNAL AND INTERNAL LOANS			
External Loans:FGN only	21	1,122,617,627,000.00	847,277,686,900.00
FGN Bonds & Treasury Bonds.	22	4,414,610,000,000.00	3,894,930,000,000.00
Nigerian Treasury Bills (NTB)	23	2,528,723,699,126.95	1,730,118,101,330.98
Development Loan Stock	24		
Internal Loans from Other Funds	25	207,588,085,668.92	127,588,085,668.92
TOTAL EXTERNAL AND INTERNAL LOANS		7,150,921,784,795.87	6,599,913,873,899.90
OTHER LIABILITIES			
Deposits:-	26	1,730,770,500.28	1,837,692,333.53
TOTAL LIABILITIES		1,345,961,982,441.58	1,234,958,626,808.39

The Accompanying Notes form part of this Statement



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, 2012



ACTUAL PREVIOUS YEAR (2011)		NOTES	ACTUAL 2012	FINAL BUDGET 2012	INITIAL/ORIGINAL BUDGET 2012	VARIANCE ON FINAL BUDGET
			N	N	N	%
(1,432,097,602,884.54)	Opening Balance:		(3,255,514,621,917.41)			
	ADD: REVENUE					
2,836,369,308,585.87	Statutory Allocations:FAAC	1	3,105,805,577,332.83	2,966,769,000,000.00	2,966,769,000,000.00	104.69
87,292,570,611.95	Value Added Tax Allocation	2	95,443,818,756.57	107,905,000,000.00	107,905,000,000.00	88.45
	Sub-Total- Statutory Allocation		3,201,249,396,089.40	3,074,674,000,000.00	3,074,674,000,000.00	
153,387,816.25	Direct Taxes	3	158,027,390.90	4,235,862,000.08	4,235,862,000.08	3.73
1,665,101,600.78	Licences	3	998,656,554.94	424,033,075.59	424,033,075.59	235.51
873,744,957.10	Mining Rents:	3	1,883,399,665.31	419,608,485.33	419,608,485.33	448.85
1,365,525.00	Royalties	3	2,688,810.00	419,608,485.33	419,608,485.33	
10,646,923,305.90	Fees:	3	10,644,488,121.95	3,462,423,874.99	3,462,423,874.99	307.43
296,023,468.35	Fines	3	149,120,502.45	3,462,423,874.99	3,462,423,874.99	
1,069,123,030.82	Sales	3	665,100,967.80	10,514,430,126.98	10,514,430,126.98	
170,237,182,486.14	Earnings :	3	1,074,689,032.71	10,514,430,126.98	10,514,430,126.98	10.22
330,647,662.77	Sales/Rent of Government Buildings:	3	159,529,868.44	593,446,337.51	593,446,337.51	26.88
927,497,823.88	Sale/Rent on Lands and Others:	3	515,098,116.04	593,446,337.51	593,446,337.51	
242,098,131.82	Repayment:General:	3	612,391,988.23	17,279,390,612.78	17,279,390,612.78	3.54
35,876,074,982.66	Investment Income	3	4,517,058,040.79	373,600,000,000.00	373,600,000,000.00	1.21
15,475,572.29	Interest Earned	3	113,364,097,957.48	17,279,390,612.78	17,279,390,612.78	
1,484,232,653.34	Re-Imbursements	3	32,072,816.36	3,891,506,049.16	3,891,506,049.16	0.82
	Sub-Total- Independent Revenue		134,776,419,833.40	446,690,000,000.00	446,690,000,000.00	
2,650,602,396.98	Other Revenue Sources of the FGN	3A	34,052,664,199.53	741,653,000,000.00	741,653,000,000.00	4.59
3,150,131,360,611.90	TOTAL REVENUE:		3,370,078,480,122.33	4,263,017,000,000.00	4,263,017,000,000.00	79.05
	LESS:EXPENDITURE					
768,831,711,238.69	Personnel Costs	4	848,441,330,447.44	971,828,706,767.49	971,828,706,767.49	87.30
78,239,489,402.82	Federal Govt Contribution to Pension:	5	62,698,074,069.70	67,507,938,400.00	67,507,938,400.00	92.88
326,741,382,063.80	Overhead Charges:	6	331,539,374,834.73	358,243,713,677.47	358,243,713,677.47	92.55
2,132,263,878,852.92	Consolidated Revenue Fund Charges (Incl. Service Wide Votes)	7	1,282,050,359,997.43	500,515,966,870.00	500,515,966,870.00	256.15
653,462,521,650.46	Subvention to Parastatals:	8	266,672,003,855.00	856,540,909,813.28	856,540,909,813.28	31.13
	OTHER RECURRENT PAYMENTS/EXPENDITURE:					
	Repayments:External Loans:FGN	21	24,711,352,800.00	47,600,000,000.00	47,600,000,000.00	51.91
	Repayments:FGN Bonds & Treasury Bonds.	22	19,170,000,000.00	-	-	#DIV/0!
	Repayments :Nigerian Treasury Bills (NTB)	23	3,204,641,479,000.00	511,980,000,000.00	511,980,000,000.00	625.93
	Internal Loans:From Development Loan Stock	24	-	-	-	
	Internal Loans:From Development of Nat Resources	25	-	-	-	
3,959,538,983,208.69	TOTAL EXPENDITURE:		6,039,923,975,004.30	3,314,217,235,528.23	3,314,217,235,528.23	182.24
(2,241,505,225,481.33)	OPERATING BALANCE:		(5,925,360,116,799.38)	948,799,764,471.77	(2,306,714,857,445.64)	
	APPROPRIATIONS/TRANSFERS:					
1,014,009,396,436.08	Transfer to Capital Development Fund:	9	848,299,192,193.43	1,845,366,226,462.88	1,845,366,226,462.88	45.97
(3,255,514,621,917.41)	Closing Balance:		(6,773,659,308,992.81)			0.00

The Accompanying Notes form part of this Statement


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, 2012

ACTUAL PREVIOUS YEAR(2011)		NOTES	TOTAL CAPITAL EXPENDITURE 2012	FINAL BUDGET 2012	INITIAL/ORIGINAL BUDGET 2012	PERFORMANCE ON TOTAL
N			N		N	%
(3,140,451,120,570.39)	Opening Balance:		(2,706,870,806,259.96)			
	ADD: RECEIPTS					
1,014,009,396,436.08	Transfer from Consolidated Revenue Fund:	9	848,299,192,193.43	1,845,366,226,462.88	1,845,366,226,462.88	45.97
63,700,462,125.99	Aid and Grants	10	3,957,675,194.83	195,148,000,000.00	195,148,000,000.00	
225,558,535,269.00	External Loans:	21	157,991,867,800.00	-	-	
1,136,480,172,372.00	Internal Loans: FGN & Treasury Bonds	22	538,850,000,000.00	-	-	
2,704,876,489,513.98	Internal Loans:NTBs	23	4,003,247,076,795.97	744,437,000,000.00	744,437,000,000.00	
	Internal Loans:From Development Loan Stock	24	-	-	-	
	Internal Loans:From Development of Nat Resources	25	80,000,000,000.00	-	-	
5,144,625,055,717.05	TOTAL REVENUE AVAILABLE:		5,632,345,811,984.23	2,784,951,226,462.88	2,784,951,226,462.88	202.24
	LESS:EXPENDITURE					
272,130,348,590.77	Capital Expenditure:Administrative Sector:	11	196,782,681,404.71	237,776,825,209.29	237,776,825,209.29	82.76
682,433,820,056.55	Capital Expenditure: Economic Sector:	11	539,010,842,970.33	673,714,622,448.53	673,714,622,448.53	80.01
52,754,409,711.41	Capital Expenditure: Law and Justice:	11	27,082,723,084.47	23,717,408,302.21	23,717,408,302.21	114.19
149,994,517,560.90	Capital Expenditure:Regional Development	11	114,094,537,340.53	175,853,343,211.47	175,853,343,211.47	64.88
165,839,603,584.30	Capital Expenditure: Social Service Sector:	11	143,837,826,632.05	156,496,405,910.43	156,496,405,910.43	91.91
52,320,850,404.56	Capital Expenditure: Funded from Aid and Grants:	10	3,774,231,898.96			
	OTHER RECURRENT PAYMENTS/EXPENDITURE:					
38,611,069,413.69	Repayments:External Loans:FGN					
55,098,708,269.00	Repayments:FGN Bonds & Treasury Bonds.					
516,050,172,372.00	Repayments :Nigerian Treasury Bills (NTB)					
2,251,858,388,183.00	Repayments:Development Loan Stock					
220,000,000.00	Repayments:Other Internal Loans(Promissory Notes)					
	Repayments:Internal Loans from Other Funds					
4,237,311,888,146.18	TOTAL CAPITAL EXPENDITURE:		1,024,582,843,331.04	1,267,558,605,081.93	1,267,558,605,081.93	80.83
(473,732,853,260.44)	Adjustments Classified to Intangible Assets		(1,830,499,386,198.82)			
(2,706,870,806,259.96)	CLOSING BALANCE:		70,392,776,194.41			

The Accompanying Notes form part of this Statement



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



NOTE 1

DETAILS OF FEDERAL GOVERNMENT SHARE OF STATUTORY ALLOCATION FROM THE FEDERATION ACCOUNTS IN THE YEAR 2012

S/N	DETAILS/ MONTH	2012				2011			
		NET RECEIPT	ADD: DEDUCTIONS AT SOURCE	ADD EXCESS CRUDE	TOTAL	NET RECEIPT	DEDUCTIONS AT SOURCE	ADD EXCESS CRUDE	TOTAL
		N	N	N	N	N	N	N	N
1	January	193,455,235,263.74	3,362,171,657.18	42,500,873,243.37	239,318,280,164.29	149,056,266,881.66	3,109,017,752.74	6,772,689,255.30	158,937,973,889.70
2	February	156,095,838,123.50	3,362,171,657.18	32,848,807,500.00	192,306,817,280.68	150,590,736,436.29	3,268,699,492.33	4,769,946,177.76	158,629,382,106.38
3	March	314,941,601,532.92	3,823,481,991.31	0.00	318,765,083,524.23	151,579,384,072.14	3,268,699,492.33	0.00	154,848,083,564.47
4	April	296,859,521,794.38	3,823,481,991.31	0.00	300,683,003,785.69	152,176,271,686.81	3,268,699,492.33	632,925,000.00	156,077,896,179.14
5	May	187,491,161,020.08	3,823,481,991.31	0.00	191,314,643,011.39	132,694,545,672.28	3,268,699,492.33	142,601,799,126.72	278,565,044,291.33
6	June	206,391,748,843.03	3,823,481,991.31	0.00	210,215,230,834.34	166,668,234,095.00	3,268,699,492.33	68,736,261,926.83	238,673,195,514.16
7	July	185,471,977,050.50	3,823,481,991.31	0.00	189,295,459,041.81	201,545,992,024.00	3,268,699,492.33	35,005,485,180.32	239,820,176,696.65
8	August	184,760,274,465.38	4,050,709,521.80	11,392,650,000.00	200,203,633,987.18	230,573,240,324.98	3,268,699,492.33	6,942,223,287.25	240,784,163,104.56
9	September	239,905,888,101.19	4,050,709,521.80	11,061,136,036.95	255,017,733,659.94	238,297,052,712.52	3,155,288,803.66	0.00	241,452,341,516.18
10	October	184,698,951,705.61	4,050,709,521.80	0.00	188,749,661,227.41	0.00	3,155,288,803.66	0.00	3,155,288,803.66
11	November	257,869,242,267.65	4,050,709,521.80	0.00	261,919,951,789.45	236,876,971,425.38	3,155,288,803.66	32,384,662,500.00	272,416,922,729.04
12	December	341,611,100,328.88	4,050,709,521.80	0.00	345,661,809,850.68	363,661,567,644.29	3,155,288,803.66	272,305,486,925.29	639,122,343,373.24
	SUB-TOTAL	2,749,552,540,496.86	46,095,300,879.91	97,803,466,780.32	2,893,451,308,157.09	2,173,720,262,975.35	38,611,069,413.69	570,151,479,379.47	2,782,482,811,768.51
	Checks	0.00		0.00					



B. DETAILS OF 7% COST OF COLLECTIONS BY NIGERIA CUSTOMS SERVICE IN THE YEAR 2012

NOTE 1

S/N	DETAILS/ MONTH	NET RECEIPT N	ADD:DEDUCTIONS AT SOURCE N	ADD EXCESS CRUDE N	TOTAL N	NET RECEIPT N	DEDUCTIONS AT SOURCE N	ADD EXCESS CRUDE N	TOTAL N
1	January	10,100,000,000.00			10,100,000,000.00				-
2	February	4,122,428,272.24			4,122,428,272.24				-
3	March	2,717,112,815.09			2,717,112,815.09				-
4	April	3,023,752,268.49			3,023,752,268.49				-
5	May	8,405,724,339.49			8,405,724,339.49				-
6	June	2,638,348,157.36			2,638,348,157.36				-
7	July	5,277,671,813.50			5,277,671,813.50				-
8	August	5,313,024,897.73			5,313,024,897.73				-
9	September	4,362,000,000.00			4,362,000,000.00				-
10	October	7,691,858,685.81			7,691,858,685.81				-
11	November	3,202,366,022.33			3,202,366,022.33				-
12	December	8,864,930,357.35			8,864,930,357.35	53,886,496,817.36			53,886,496,817.36
	SUB-TOTAL	65,719,217,629.39	0.00	0.00	65,719,217,629.39	53,886,496,817.36	0.00	0.00	53,886,496,817.36

C. DETAILS OF 4% COST OF COLLECTIONS BY FEDERAL INLAND REVENUE SERVICE IN THE YEAR 2012

S/N	DETAILS/ MONTH	2012				2011			
		NET RECEIPT N	ADD:DEDUCTIONS AT SOURCE N	ADD EXCESS CRUDE N	TOTAL N	NET RECEIPT N	DEDUCTIONS AT SOURCE N	ADD EXCESS CRUDE N	TOTAL N
1	January				0.00				
2	February				0.00				
3	March				0.00				
4	April				0.00				
5	May				0.00				
6	June				0.00				
7	July				0.00				
8	August				0.00				
9	September				0.00				
10	October				0.00				
11	November				0.00				
12	December				0.00				
	SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00



NOTE 1

D. DETAILS OF ADDITIONAL STATUTORY ALLOCATION WITH THE WITHDRAWAL OF SUBSIDY FOR SURE P IN THE YEAR 2012

S/N	DETAILS/ MONTH	2012				2011			
		NET RECEIPT	ADD:DEDUCTIONS AT SOURCE	ADD EXCESS CRUDE	TOTAL	NET RECEIPT	DEDUCTIONS AT SOURCE	ADD EXCESS CRUDE	TOTAL
		N	N	N	N	N	N	N	N
1	January				0.00				
2	February				0.00				
3	March				0.00				
4	April	16,292,783,505.15			16,292,783,505.15				
5	May	16,292,783,505.15			16,292,783,505.15				
6	June	16,292,783,505.15			16,292,783,505.15				
7	July	16,292,783,505.15			16,292,783,505.15				
8	August	16,292,783,505.15			16,292,783,505.15				
9	September	16,292,783,505.15			16,292,783,505.15				
10	October	16,292,783,505.15			16,292,783,505.15				
11	November	16,292,783,505.15			16,292,783,505.15				
12	December	16,292,783,505.15			16,292,783,505.15				
	SUB-TOTAL	146,635,051,546.35	0.00	0.00	146,635,051,546.35				
	TOTAL STATUTORY ALLOCATION	2,961,906,809,672.60	46,095,300,879.91	97,803,466,780.32	3,105,805,577,332.83	2,227,606,759,792.71	38,611,069,413.69	570,151,479,379.47	2,836,369,308,585.87

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

**As provided for by The Constitution of the Federal Republic of Nigeria, the balance of Revenue into the Federation Account is shared among the three tiers of Government. The share of the Federal Government is credited into the Consolidated Revenue Fund (CRF). The Nigeria Customs Service is expected to withheld 7% , while Federal Inland Revenue Service is to withheld 4% of total collection of Revenue to paid into Federation Account. The amount of Cost of Collection is added to the Statutory Revenue of the Federal Government from Federation Account. With the Withdrawal of Subsidy from Petroleum products, additional infow accrued to the Federal Government and the Funds were utilized under the SURE P Programme.



NOTE 2
DETAILS OF FEDERAL GOVERNMENT
SHARE OF VALUE ADDED TAX FROM
THE FEDERATION ACCOUNTS IN THE YEAR 2012

		2012	2011
S/N	DETAILS/ MONTH	TOTAL	TOTAL
		N	N
1	January	7,678,013,409.36	6,378,769,369.17
2	February	7,155,541,316.03	6,826,801,626.27
3	March	8,145,715,438.19	6,606,688,074.72
4	April	8,334,002,516.32	8,280,128,774.02
5	May	8,020,776,764.01	5,959,007,818.49
6	June	8,075,325,274.34	7,223,946,923.41
7	July	7,959,114,892.19	7,350,682,053.21
8	August	7,245,572,168.90	8,869,690,102.41
9	September	8,122,763,180.02	7,661,874,144.81
10	October	7,572,423,265.60	0.00
11	November	8,704,644,735.64	8,163,357,233.63
12	December	8,429,925,795.97	13,971,624,491.81
	TOTAL	95,443,818,756.57	87,292,570,611.95

As provided for by The Constitution of the Federal Republic of Nigeria and other relevant Statutes, the balance of Revenue in the Value Added Tax Account is shared among the three tiers of Government. The share of the Federal Government is credited into the Consolidated Revenue Fund (CRF).



NOTE 3

INTERNALLY GENERATED REVENUE ACCORDING TO MINISTRIES, DEPARTMENT AND AGENCIES FOR THE YEAR ENDED 31ST DECEMBER, 2012

S/N	LIST OF MDAS	TOTAL AMOUNT COLLECTED	TAXES	LICENCES	MINNING RENTS	ROYALTIES	FEES	FINES	SALES	EARNINGS	GOVERNMENT BUILDING	LANDS AND OTHERS	REPAYMENT GENERAL	INVESTMENT INCOME	INTEREST EARNED	RE-IMBURSMENT	AID & GRANTS
ADMINISTRATIVE SECTOR																	
1	STATE HOUSE	587,330,017.46					147,319,578.62	8,493,239.66	70,529,794.14	13,852,942.34				347,134,462.70			
2	BUREAU OF PUBLIC PROCUREMENT	465,840.50						109,340.50	356,500.00								
3	NEW PARTNERSHIP FOR AFRICA DEV. (NEPAD)	4,927,156.73													4,927,156.73		
4	NATIONAL COMMISSION FOR REFUGEES	291,630.27					80,000.00						211,630.27				
5	CODE OF CONDUCT TRIBUNAL	3,588,896.52													3,588,896.52		
6	Small And Medium Enterprises Dev Agency Of Nigena(smedan)	5,944,770.00					5,820,000.00										
7	OFFICE OF THE SPECIAL ADVISER ON NIGER DELTA MILITANT	1,151,186.42											118,000.00	6,770.00			
8	NIGERIA CHRISTIAN PILGRIM COMMISSION	122,957,792.26		905,000.00			116,734,550.00		5,318,242.26					1,151,186.42			
9	NATIONAL ASSEMBLY- MANAGEMENT	39,186,560.00					29,650,000.00				9,536,560.00						
10	NASS- SENATE	230,398,464.58							93,423,889.70								
11	NATIONAL ASSEMBLY SERVICE COMMISSION	7,101,643.00					6,245,703.00										
12	NIGERIAN NAVY	206,482,205.90	58,027,390.90				4,690,100.00		43,406,090.00			358,625.00		855,940.00			
13	DIRECTORATE OF MILITARY PENSION	52,540.59															
14	FEDERAL MINISTRY OF FOREIGN AFFAIRS	13,177,018.75					13,177,018.75										
15	FEDERAL MINISTRY OF INFORMATION	146,832,173.46		137,110,730.00			4,645,227.60		2,676,215.86		2,400,000.00						
16	FEDERAL MINISTRY OF COMMUNICATION & TECHNOLOGY	687,291,428.34		687,291,428.34													
17	MINISTRY OF INTERIOR	237,006,097.21		8,262,000.00			228,744,097.21										
18	NIGERIAN PRISONS SERVICE(NPS)	49,424,090.00					40,201,690.00		8,072,400.00			1,150,000.00					
19	NIGERIAN IMMIGRATION SERVICE(NIS)	6,683,049,458.57					6,680,907,978.57		2,141,480.00								
20	NATIONAL SECURITY & CIVIL DEFENCE CORPS	164,548,750.00					164,475,750.00		73,000.00								
21	FEDERAL FIRE SERVICE	32,896,610.00					32,896,610.00										
22	POLICE SERVICE COMMISSION	160,000.00					160,000.00										
23	POLICE FORMATION AND COMMAND	26,844,538.68		3,478,281.00			17,493,054.68	1,064,110.00	3,953,938.00	782,525.00	72,630.00						
24	OFFICE OF HEAD OF SERVICE OF THE FEDERATION	11,519,960.00															11,519,960.00
25	PUBLIC COMPLAINTS COMMISSION	420,000.00					420,000.00										
26	FEDERAL CIVIL SERVICE COMMISSION	1,087,900.00					675,000.00		412,900.00								
27	INDEPENDENT NATION ELECTORAL COMMISSION	54,757,840.00															54,757,840.00
28	FEDERAL CHARACTER COMMISSION	3,598,015.94													3,598,015.94		
ECONOMIC SECTOR																	
29	FEDERAL MINISTRY OF WATER RESOURCES	34,480,000.00					34,480,000.00										
30	FEDERAL MINISTRY OF AGRICULTURE	233,482,860.91		120,645,818.58			52,894,452.10		47,933,225.00		6,000,000.00		225,442.49	5,783,922.74			
31	NATIONAL AGRICULTURAL SEEDS COUNCIL	29,309,183.00							29,309,183.00								
32	NIGERIA HYDROLOGICAL SERVICE AGENCY	88,000.00									88,000.00						
33	DEBT MANAGEMENT OFFICE	-															
34	OFFICE OF THE ACCOUNTANT-GENERAL OF FED	3,480,723.71															
35	NIGERIA CUSTOM SERVICE	12,361,500.00					12,057,500.00		304,000.00					3,480,723.71			
36	FEDERAL MINISTRY OF TRADE AND INVESTMENTS	565,084,454.90					564,612,454.90		472,000.00								
37	MIN. OF EMP. LABOUR AND PRODUCTIVITY	4,744,100.00					4,744,100.00										
38	NATURAL MEDICINE DEV. AGENCY	958,000.00					460,000.00			498,000.00							
39	AGENCY - ABUJA	410,000.00					410,000.00										
40	MINISTRY OF AVIATION	3,982,737.66					3,982,737.66										
41	FEDERAL MINISTRY OF POWER	1,777,800.00					1,705,000.00		72,800.00								
42	FEDERAL MINISTRY OF PETROLEUM RESOURCES	7,155,000.00					7,155,000.00										
43	DEPARTMENT OF PETROLEUM RESOURCES (DPR)	1,908,999.00							1,908,999.00								
44	MINISTRY OF MINES AND STEEL	1,365,291,475.82			1,365,291,475.82												
45	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	9,055,561.89					3,412,900.00			2,329,410.00	120,300.00			3,192,951.89			
46	NIGERIA GEOLOGICAL SURVEY AGENCY	15,956,580.00							15,956,580.00								
47	NIGERIA MINING CADASTRE OFFICE	508,010,500.00		508,010,500.00													
48	FEDERAL MINISTRY OF WORKS,	570,100,892.78					207,709,943.28		288,450.00	351,886,890.00		10,215,609.50					
49	SURVEY-GENERAL OF THE FEDERATION	17,697,925.00					9,419,300.00		8,278,625.00								
50	FEDERAL ROADS MAINTENANCE AGENCY	1,962,793,004.72					42,093,304.00			338,855,500.00				1,581,844,200.72			
51	FEDERAL MINISTRY OF LANDS & HOUSING -HQTRS	1,362,737,726.85					869,260,054.66	1,123,620.25				492,354,051.94					
52	NATIONAL SALARIES, INCOMES AND WAGES COMM	9,095,165.64					25,812,425.97	2,136,796.60					8,067,610.72				
53	REVENUE MOB. ALLOCATION & FISCAL COMMISSION	37,759,970.72											6,626,384.52		3,184,363.63		
LAW & JUSTICES SECTOR																	
54	NATIONAL JUDICIAL COUNCIL - ABUJA	725,263,038.82					485,568,002.08		2,049,695.09					237,645,341.65			
55	SUPREME COURT OF NIGERIA	2,590,776.00					2,590,776.00										
56	COURT OF APPEAL, ABUJA	35,865,994.86					31,486,743.00			16,402.00	3,764,840.02			51,640.08			
57	FEDERAL HIGH COURT-LAGOS	270,212,253.29		546,369.76			15,313,170.00	95,910.00	341,900.00					254,461,273.29			
58	FCT. HIGH COURT OF JUSTICE, ABUJA	75,116,041.00					68,642,391.00	2,134,400.00	4,339,250.00								
59	CUSTOMARY COURT OF APPEAL, ABUJA	7,259,795.20					6,129,170.00		112,200.00								
60	NATIONAL INDUSTRIAL COURT	27,428,517.54					25,578,725.50		1,204,980.00	37,464.00	7,246.00			548,252.04			1,018,425.20
61	NATIONAL JUDICIAL INSTITUTE - ABUJA	896,900.76												51,850.00			
62	FEDERAL JUDICIAL SERVICE COMMISSION - ABUJA	3,832,250.84												896,900.76			
63	FEDERAL MINISTRY OF JUSTICE	2,060,000.00					2,060,000.00							319,354.22			3,512,896.42
64	CODE OF CONDUCT BUREAU	10,844,358.48												5,518,222.28			5,326,136.20
REGIONAL SECTOR																	
65	NIGER DELTA AFFAIRS	20,640,597.29					9,760,000.00		1,023,950.00					4,454,145.78			5,402,501.51



NOTE 3

INTERNALLY GENERATED REVENUE ACCORDING TO MINISTRIES, DEPARTMENT AND AGENCIES FOR THE YEAR ENDED 31ST DECEMBER, 2012

S/N	LIST OF MDAS	TOTAL AMOUNT COLLECTED	TAXES	LICENCES	MINNING RENTS	ROYALTIES	FEES	FINES	SALES	EARNINGS	GOVERNMENT BUILDING	LANDS AND OTHERS	REPAYMENT GENERAL	INVESTMENT INCOME	INTEREST EARNED	RE-IMBURSMENT AID & GRANTS	
SOCIAL SECTOR																	
66	CITIZENSHIP & LEADERSHIP TRAINING CENTRE	8,000,590.00					8,000,590.00										
67	FEDERAL MINISTRY OF EDUCATION	47,391,382.78					44,433,825.00	1,357,477.78	718,375.00	400,000.00						481,705.00	
68	FEDERAL MINISTRY OF HEALTH	2,941,368.08								2,941,368.08							
69	FEDERAL MINISTRY OF ENVIRONMENT	135,765,675.00					135,765,675.00										
70	NATIONAL ENVIRONMENTAL STD AND REGULATION ENF. AGENCY	78,750,000.00						78,750,000.00									
71	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	205,545,425.18					28,995,675.18		71,733,500.00		104,816,250.00						
72	ENVIRONMENTAL HEALTH REGISTRATION OFFICERS COUNCILS OF NIGERIA	6,000.00					6,000.00										
73	NATIONAL SPORTS COMMISSION	15,991,400.00								9,149,800.00	6,841,600.00						
	SUB-TOTAL MDA	17,756,617,112.70	158,027,390.90	957,693,257.92	1,873,848,345.58		10,198,876,273.76	96,292,449.71	516,412,162.05	720,750,301.42	134,008,051.02	503,719,661.44	556,130,352.81	1,948,945,470.45	24,137,465.44	1,018,425.20	66,759,505.00
FEDERAL PAY OFFICES																	
74	FPO ABAKALIKI	11,247,918.10						11,061,636.10		186,282.00							
75	FPO AWKA	8,220,274.79					8,220,274.79										
76	FPO CALABAR	34,064,484.25			780,600.00		15,482,283.00		2,616,975.00	9,733,100.00	4,795,226.25	448,500.00				207,800.00	
77	FPO ENUGU	26,448,383.99					14,902,430.00		1,849,960.00	3,445,110.76	1,168,200.00	4,077,445.12	968,133.63			37,104.48	
78	FPO LAFIA	1,209,415.00		20,200.00		175,705.00	749,155.00	117,255.00	97,100.00				50,000.00				
79	FPO MAKURDI	5,258,668.00		1,689,635.00			2,498,528.00	459,660.00	557,325.00	4,270.00		49,250.00					
80	FPO OWERRI	14,666,538.39					12,080,747.50		2,395,774.00		186,955.00		3,061.89				
81	FPO PORT HARCOURT	23,624,667.64		12,500.00			18,506,629.65		4,712,245.36		393,292.63						
82	FPO UMUAHIA	10,527,911.66					7,088,100.00	248,697.66	361,670.00		641,880.00	2,187,564.00					
83	FPO UYO	5,068,310.00					4,711,935.00		156,250.00	159,510.00	6,000.00		34,615.00				
84	FPO YENEGOA	5,142,706.08					3,911,870.00		291,684.50	925,573.58		13,578.00					
85	FPO BAUCHI	155,479,638.38		33,000.00			3,287,392.25		739,469.16	2,144,456.73	3,591,726.79	222,700.00		145,460,893.45			
86	FPO BIRNIN-KEBBI	734,186.84					700,713.67								33,473.17		
87	FPO DAMATURU	993,381.04					209,900.00		589,229.98			194,251.06					
88	FPO DUTSE	3,355,275.69					1,752,544.34		1,122,084.10		421,694.00	58,953.25					
89	FPO GOMBE	10,307,308.86				19,600.00	1,042,865.00	71,580.00	555,415.00	8,496,403.86					121,445.00		
90	FPO GUSAU	352,547.49					331,347.49		21,200.00								
91	FPO JALINGO	6,497,760.76		26,000.00		125,400.00	491,760.00	99,500.00	5,309,458.75	159,300.00			286,902.01				
92	FPO JOS	55,932,129.18					4,796,745.29	3,236,210.00	46,934,292.47		455,715.00	481,500.00	27,666.42				
93	FPO KADUNA	27,992,918.14		655,500.00			21,891,656.61	86,288.39	3,744,823.14	55,650.00	1,559,000.00						
94	FPO KANO	21,484,982.13		5,000.00			11,603,929.55	6,657,520.00	742,887.03	1,240,884.25		402,976.01	799,104.01	32,681.28			
95	FPO KATSINA	4,018,032.93			231,420.00	1,603,875.00	975,025.00	441,610.00	303,000.00	3,400.00	56,500.00	274,500.00	128,702.93				
96	FPO MAIDUGURI	21,700.00					8,200.00		13,500.00								
97	FPO MINNA	10,505,852.34					8,755,624.49	228,120.00	371,322.79	1,104,090.00	46,695.06						
98	FPO YOLA	37,214,627.58		5,000.00			15,274,634.95	210,300.00	1,800.00	13,584,851.91	4,701,521.25		3,436,519.47				
99	FPO SOKOTO	13,354,161.98		34,000.00			7,500,221.39	100,000.00	3,285,048.55	1,681,957.88						752,934.16	
100	FPO ABEOKUTA	3,416,024.91					3,359,834.91					56,190.00					
101	FPO ADO-EKITI	9,297,596.85					9,155,532.92	141,350.00							713.93		
102	FPO ASABA	24,747,124.95					21,442,207.20		9,200.00		1,352,615.82	1,943,101.93					
103	FPO AKURE	11,099,287.84					9,643,975.69	590,700.31	150,060.00	680,531.84	34,020.00						
104	FPO BENIN	31,370,802.86		7,000.00			25,729,156.62	7,640.00	2,297,690.00	257,000.00	775,941.47	967,945.23			1,278,104.29	50,325.25	
105	FPO IBADAN	28,195,091.91		4,361,547.46		764,230.00	11,175,870.18	5,106,618.00	5,564,093.33	746,333.15	476,399.79						
106	FPO ILORIN	79,576,809.22			8,539,299.73		46,053,143.81	917,643.50	4,082,361.47	1,579,024.00	25,500.00		18,379,836.71				
107	FPO LAGOS I	544,945,306.32		33,728,914.56			111,885,518.77	22,928,723.78	45,850,359.37	307,183,463.27	1,317,481.61		21,977,100.27	73,744.69			
108	FPO LAGOS II	95,964,713.97		175,000.00			33,572,014.12	14,000.00	13,698,216.75		3,289,802.75		10,169,993.08		5,039,460.00	30,006,227.27	
109	FPO LOKOJA	2,048,511.76		210,000.00			1,132,150.00		102,010.00	567,538.06					36,813.70		
110	FPO OSHOGBO	6,181,441.00					5,688,491.00	103,000.00	162,300.00		227,650.00						
	SUB-TOTAL FEDERAL PAY OFFICES	1,330,566,492.83		40,963,297.02	9,551,319.73	2,688,810.00	445,611,848.19	52,828,052.74	148,688,805.75	353,938,731.29	25,523,817.42	11,378,454.60	56,261,635.42	145,567,319.42	6,510,010.09	31,054,391.16	
	REVENUE PAID DIRECTLY AND ACCOUNTED FOR IN THE CRF	115,755,995,732.87												2,422,545,250.92	113,333,450,481.95		
		33,985,904,694.53															
	GRAND TOTAL:-	168,829,084,032.93	158,027,390.90	998,656,554.94	1,883,399,665.31	2,688,810.00	10,644,488,121.95	149,120,502.45	665,100,967.80	1,074,689,032.71	159,529,868.44	515,098,116.04	612,391,988.23	4,517,058,040.79	113,364,097,957.48	32,072,816.36	66,759,505.00
Internally Generated Revenue (IGR) of the Federal Government are generated by Ministries, Departments and Agencies (MDA). As required by Section 80 of the 1999 Constitution of the Federal Republic of Nigeria, all IGR are paid into the Consolidated Revenue Fund. However, accounting for the IGR is done at the various MDA																	



NOTE 3A
DETAILS OF OTHER RECURRENT REVENUE OF THE FEDERAL GOVERNMENT FOR THE PERIOD
ENDED 31ST DECEMBER, 2013

	ACTUAL '2012	BUDGET '2012
Other Revenue Sources of the FGN		
5% Sugar Levy Pool Accounts		1,158,053,726.77
10% Iron/Steel Levy	1,060,904,694.53	1,815,084,209.06
10% Levy on Rice Import Account	27,099,000,000.00	27,099,257,243.60
100% Cigarette Levy	5,826,000,000.00	5,826,270,304.13
Monetisation Proceed (MVA)		33,001,531.07
MOFI		5,000,231.98
Imp. Committee on FGN landed Properties		6,144,285,058.11
FGN FCT House Sales Proceeds		168,007,794.56
Privatisation Proceeds		24,001,113.51
EFCC Recovery Funds		836,038,787.20
Sub-Total of Special Accounts	33,985,904,694.53	43,109,000,000.00
UNSPENT BALANCE B/F		306,788,000,000.00
Special Revenue to Finance Deficit in Budget		
Privatisation Proceeds		10,000,000,000.00
FGN Share of Signature Bonus		75,000,000,000.00
Share of Stabilisation Fund Account		306,756,000,000.00
Recurrent Aid and Grants		
Recurrent Aid and Grants/ INEC	54,757,840.00	
Recurrent Aid and Grants/FED. MIN. OF EDUCATION	481,705.00	WHAT IS THE RELATION WITH NOTE 11
Recurrent Aid and Grants/HOCSF	11,519,960.00	
GRAND TOTAL	34,052,664,199.53	741,653,000,000.00



NOTE 4
PERSONNEL COSTS ACCORDING TO MINISTRIES, DEPARTMENT AND AGENCIES
FOR THE YEAR ENDED 31ST DECEMBER, 2012

S/N	LIST OF MDAS FOR 2012 ACCOUNTS	ACTUAL	FINAL BUDGET	ORIGINAL/INITIAL BUDGET	SUPPLEMENTARY BUDGET	SAVINGS/ (EXCESS EXPENDITURE)	ACTUAL PERFORMANCE ON BUDGET
		N	N	N	N	N	%
ADMINISTRATIVE SECTOR							
1	STATE HOUSE	874,882,059.60	1,622,810,175.05	1,622,810,175.05		747,928,115.45	53.91
2	NATIONAL BOUNDARY COMMISSION	263,028,869.58	327,350,022.06	327,350,022.06		64,321,152.48	80.35
3	BORDERS COMMUNITIES DEVELOPMENT AGENCY	130,696,272.06	173,753,597.89	173,753,597.89		43,057,325.83	75.22
4	BUREAU OF PUBLIC PROCUREMENT	289,155,919.95	374,898,812.88	374,898,812.88		85,742,892.93	77.13
5	MINISTRY OF SPECIAL DUTIES	56,930,515.38	163,457,895.03	163,457,895.03		106,527,379.65	34.83
6	NATIONAL POVERTY ERADICATION PROGRAM (NAPEP)	928,993,297.72	1,523,242,463.81	1,523,242,463.81		594,249,166.09	60.99
7	FEDERAL ROAD SAFETY COMMISSION	4,844,408,613.72	26,512,085,151.31	26,512,085,151.31		21,667,676,537.59	18.27
8	NEW PARTNERSHIP FOR AFRICA DEV. (NEPAD)	146,363,252.17	244,496,255.16	244,496,255.16		98,133,002.99	59.86
9	NATIONAL COMMISSION FOR REFUGEES	124,869,229.85	147,593,241.78	147,593,241.78		22,724,011.93	84.60
10	CODE OF CONDUCT TRIBUNAL	225,287,864.94	260,277,774.00	260,277,774.00		34,989,909.06	86.56
11	SMALL AND MEDIUM ENTERPRISES DEV. AGENCY OF NIGERIA(SMEDAN)	228,502,397.90	415,537,064.66	415,537,064.66		187,034,666.76	54.99
12	INFRASTRUCTURAL CONCESSIONARY AND REGULATORY COMMISSION	682,605,874.66	753,334,463.50	753,334,463.50		70,728,588.84	90.61
13	NATIONAL HAJ COMMISSION OF NIGERIA	130,027,722.09	159,130,282.82	159,130,282.82		29,102,560.73	81.71
14	NIGERIA CHRISTIAN PILGRIM COMMISSION	106,146,931.61	111,017,953.56	111,017,953.56		4,871,021.95	95.61
15	NATIONAL ASSEMBLY- MANAGEMENT	5,011,547,881.64	5,813,481,709.00	5,813,481,709.00		801,933,827.36	86.21
16	NASS- SENATE	1,856,510,517.00	1,856,510,517.00	1,856,510,517.00		0.00	100.00
17	NASS- HOUSE OF REPRESENTATIVES	4,923,743,127.00	4,923,743,127.00	4,923,743,127.00		0.00	100.00
18	NATIONAL ASSEMBLY SERVICE COMMISSION	497,128,451.88	681,173,596.00	681,173,596.00		184,045,144.12	72.98
19	LEGISLATIVE AIDES	8,291,036,161.00	8,381,789,052.00	8,381,789,052.00		90,752,891.00	98.92
20	SECRETARY TO GOVERNMENT OF THE FEDERATION	3,289,042,565.61	3,298,359,243.39	3,298,359,243.39		9,316,677.78	99.72
21	MIN.OF DEFENCE(ADD NA/NAF/NN CIVILLIAN SAL.)	13,823,431,301.27	20,743,089,289.82	20,743,089,289.82		6,919,657,988.55	66.64
22	DEFENCE HEADQUARTERS(DHQ)	224,578,703.80	224,584,500.00	224,584,500.00		5,796.20	100.00
23	NIGERIAN ARMY	107,812,739,081.97	111,221,749,554.55	111,221,749,554.55		3,409,010,472.58	96.93
24	NIGERIAN NAVY	49,064,083,284.89	50,207,898,515.86	50,207,898,515.86		1,143,815,230.97	97.72
25	NIGERIAN AIRFORCE	50,528,131,868.01	51,360,240,563.60	51,360,240,563.60		832,108,695.59	98.38
26	NIGERIA DEFENCE ACADEMY	5,195,164,842.09	5,513,310,522.24	5,513,310,522.24		318,145,680.15	94.23
27	NIGERIAN DEFENCE COLLEGE	1,822,180,896.85	1,823,169,486.39	1,823,169,486.39		988,589.54	99.95
28	COMMAND AND STAFF COLLEGE, JAJI	646,922,072.89	647,252,492.40	647,252,492.40		330,419.51	99.95
29	NIG. ARMED FORCES RESETTLEMENT CENTRE	2,371,747,782.75	2,371,967,781.00	2,371,967,781.00		219,998.25	99.99
30	DEFENCE INTELLIGENCE AGENCY	4,651,092,071.50	5,022,846,103.96	5,022,846,103.96		371,754,032.46	92.60
31	DEFENCE MISSIONS	3,255,757,675.76	3,846,239,490.41	3,846,239,490.41		590,481,814.65	84.65
32	FEDERAL MINISTRY OF FOREIGN AFFAIRS	3,040,621,026.83	3,180,615,215.49	3,180,615,215.49		139,994,188.66	95.60
33	OVERSEAS MISSION	13,199,050,646.00	13,199,055,645.00	13,199,055,645.00		4,999.00	100.00
34	FEDERAL MINISTRY OF INFORMATION	2,316,363,702.93	3,157,482,138.00	3,157,482,138.00		841,118,435.07	73.36
35	FEDERAL MINISTRY OF COMMUNICATION & TECHNOLOGY	194,254,458.85	453,094,555.04	453,094,555.04		258,840,096.19	42.87
36	MINISTRY OF INTERIOR	655,993,097.92	934,273,072.60	934,273,072.60		278,279,974.68	70.21
37	NIGERIAN PRISONS SERVICE(NPS)	44,684,687,629.58	45,919,090,243.16	45,919,090,243.16		1,234,402,613.58	97.31
38	NIGERIAN IMMIGRATION SERVICE(NIS)	30,237,782,920.79	35,653,990,491.21	35,653,990,491.21		5,416,207,570.42	84.81
39	NATIONAL SECURITY & CIVIL DEFENCE CORPS	47,512,277,509.51	52,469,331,153.07	52,469,331,153.07		4,957,053,643.56	90.55
40	IMMIGRATION, PRISONS & NSCDC BOARD	110,965,084.31	111,879,323.31	111,879,323.31		914,239.00	99.18
41	CUSTOMS, IMMIGRATION & PRISONS PENSION BD	425,091,770.29	1,292,840,214.08	1,292,840,214.08		867,748,443.79	32.88
42	FEDERAL FIRE SERVICE	1,605,210,435.17	1,776,178,103.91	1,776,178,103.91		170,967,668.74	90.37
43	POLICE SERVICE COMMISSION	364,833,215.47	466,447,885.24	466,447,885.24		101,614,669.77	78.22



NOTE 4
PERSONNEL COSTS ACCORDING TO MINISTRIES, DEPARTMENT AND AGENCIES
FOR THE YEAR ENDED 31ST DECEMBER, 2012

S/N	LIST OF MDAS FOR 2012 ACCOUNTS	ACTUAL	FINAL BUDGET	ORIGINAL/INITIAL BUDGET	SUPPLEMENTARY BUDGET	SAVINGS/ (EXCESS EXPENDITURE)	ACTUAL PERFORMANCE ON BUDGET
44	POLICE PENSION BOARD	168,108,408.89	217,709,026.68	217,709,026.68		49,600,617.79	77.22
45	POLICE FORMATION AND COMMAND	258,737,960,377.71	290,713,993,402.62	290,713,993,402.62		31,976,033,024.91	89.00
46	FEDERAL MINISTRY OF POLICE AFFAIRS	1,491,955,971.82	2,709,513,387.10	2,709,513,387.10		1,217,557,415.28	55.06
47	OFFICE OF HEAD OF SERVICE OF THE FEDERATION	2,723,549,197.47	3,317,949,416.16	3,317,949,416.16		594,400,218.69	82.09
48	FEDERAL STAFF HOUSING LOAN BOARD	101,153,841.16	166,161,946.01	166,161,946.01		65,008,104.85	60.88
49	PUBLIC SERVICE INSTITUTE	34,948,408.87	129,412,666.30	129,412,666.30		94,464,257.43	27.01
50	OFFICE OF THE AUDITOR-GENERAL OF FED.	1,302,126,839.43	1,575,611,193.00	1,575,611,193.00		273,484,353.57	82.64
51	PUBLIC COMPLAINTS COMMISSION	2,155,004,486.93	2,158,707,236.93	2,158,707,236.93		3,702,750.00	99.83
52	FEDERAL CIVIL SERVICE COMMISSION	665,890,228.49	682,336,697.11	682,336,697.11		16,446,468.62	97.59
53	INDEPENDENT NATION ELECTORAL COMMISSION	11,718,646,257.77	14,193,802,352.19	14,193,802,352.19		2,475,156,094.42	82.56
54	FEDERAL CHARACTER COMMISSION	1,747,763,768.61	1,808,022,076.95	1,808,022,076.95		60,258,308.34	96.67
55	GURARA WATER MANAGEMENT AUTHORITY YOUTH DEV.	39,422,396.24	44,172,437.77	44,172,437.77		4,750,041.53	89.25
56	NATIONAL LOTTERY REGULATORY COMMISSION	704,240,141.18	704,240,141.19	704,240,141.19		0.01	100.00
	ECONOMIC SECTOR						
61	FEDERAL MINISTRY OF WATER RESOURCES	401,795,533.03	1,234,569,031.67	1,234,569,031.67		832,773,498.64	32.55
62	FEDERAL MINISTRY OF AGRICULTURE	5,884,455,908.95	7,447,973,963.00	7,447,973,963.00		1,563,518,054.05	79.01
63	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	369,590,196.73	546,734,050.00	546,734,050.00		177,143,853.27	67.60
64	NATIONAL AGRICULTURAL SEEDS COUNCIL	496,692,152.32	616,228,146.35	616,228,146.35		119,535,994.03	80.60
65	NIGERIA AGRICULTURAL QUARANTINE SERVICE	581,536,203.65	830,354,574.17	830,354,574.17		248,818,370.52	70.03
66	NIGERIA HYDROLOGICAL SERVICE AGENCY	244,035,978.67	244,058,977.94	244,058,977.94		22,999.27	99.99
67	FEDERAL MINISTRY OF FINANCE	915,214,730.90	915,940,997.00	915,940,997.00		726,266.10	99.92
68	DEBT MANAGEMENT OFFICE	432,230,718.00	503,760,120.72	503,760,120.72		71,529,402.72	85.80
69	BUDGET OFFICE OF THE FEDERATION	354,992,856.80	355,794,290.10	355,794,290.10		801,433.30	99.77
70	INVESTMENT AND SECURITIES TRIBUNAL	288,157,557.51	353,851,548.00	353,851,548.00		65,693,990.49	81.43
71	OFFICE OF THE ACCOUNTANT-GENERAL OF FED	2,441,578,392.25	2,444,056,055.17	2,444,056,055.17		2,477,662.92	99.90
73	NIGERIA CUSTOM SERVICE	36,240,341,512.46	42,984,625,779.08	42,984,625,779.08		6,744,284,266.62	84.31
74	FEDERAL MINISTRY OF TRADE AND INVESTMENTS	1,590,096,554.49	2,446,222,446.00	2,446,222,446.00		856,125,891.51	65.00
75	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	49,130,600.73	55,241,819.80	55,241,819.80		6,111,219.07	88.94
76	MIN. OF EMP. LABOUR AND PRODUCTIVITY	977,011,584.67	1,410,185,441.76	1,410,185,441.76		433,173,857.09	69.28
77	INDUSTRIAL ARBITRATION PANEL	292,065,410.43	352,088,850.47	352,088,850.47		60,023,440.04	82.95
78	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY	272,784,270.62	575,616,034.68	575,616,034.68		302,831,764.06	47.39
79	NATURAL MEDICINE DEV. AGENCY	161,482,785.23	189,377,061.86	189,377,061.86		27,894,276.63	85.27
80	NATIONAL BIOTECHNOLOGY DEV. AGENCY(NABDA)	998,713,169.87	999,331,350.21	999,331,350.21		618,180.34	99.94
81	NATIONAL BOARD FOR TECHNOLOGY INCUBATOR CENTRE-ABUJA	134,979,923.58	163,505,995.92	163,505,995.92		28,526,072.34	82.55
82	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA	205,278,436.83	1,039,681,222.56	1,039,681,222.56		834,402,785.73	19.74
83	FEDERAL MINISTRY OF TRANSPORT	558,734,496.89	686,967,396.56	686,967,396.56		128,232,899.67	81.33
84	MINISTRY OF AVIATION	471,531,315.22	537,969,248.27	537,969,248.27		66,437,933.05	87.65
85	FEDERAL MINISTRY OF POWER	462,068,602.80	537,171,915.41	537,171,915.41		75,103,312.61	86.02
86	FEDERAL MINISTRY OF PETROLEUM RESOURCES	494,556,631.98	581,504,951.15	581,504,951.15		86,948,319.17	85.05
87	DEPARTMENT OF PETROLEUM RESOURCES (DPR)	27,233,618,931.80	30,399,182,331.11	30,399,182,331.11		3,165,563,399.31	89.59
88	MINISTRY OF MINES AND STEEL	595,653,891.15	786,574,160.03	786,574,160.03		190,920,268.88	75.73
89	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	164,319,159.76	341,972,386.57	341,972,386.57		177,653,226.81	48.05
90	NIGERIA GEOLOGICAL SURVEY AGENCY	859,293,821.99	1,067,455,000.43	1,067,455,000.43		208,161,178.44	80.50
91	NIGERIA MINING CADASTRE OFFICE	34,795,064.50	158,846,623.74	158,846,623.74		124,051,559.24	21.90
92	FEDERAL MINISTRY OF WORKS,	3,679,164,091.08	3,748,648,063.20	3,748,648,063.20		69,483,972.12	98.15
93	SURVEY-GENERAL OF THE FEDERATION	766,707,776.25	766,800,097.49	766,800,097.49		92,321.24	99.99
94	FEDERAL ROADS MAINTENANCE AGENCY	1,427,096,558.18	1,585,614,547.28	1,585,614,547.28		158,517,989.10	90.00
95	FEDERAL MINISTRY OF LANDS & HOUSING -HQTRS	2,012,097,881.85	5,803,793,227.35	5,803,793,227.35		3,791,695,345.50	34.67
96	FEDERAL MINISTRY OF CULTURE & TOURISM	325,655,601.48	523,568,917.00	523,568,917.00		197,913,315.52	62.20
97	NATIONAL PLANNING COMMISSION	319,555,304.55	364,714,055.64	364,714,055.64		45,158,751.09	87.62
98	NATIONAL SALARIES, INCOMES AND WAGES COMM	496,418,918.32	519,470,793.67	519,470,793.67		23,051,875.35	95.56



NOTE 4
PERSONNEL COSTS ACCORDING TO MINISTRIES, DEPARTMENT AND AGENCIES
FOR THE YEAR ENDED 31ST DECEMBER, 2012

S/N	LIST OF MDAS FOR 2012 ACCOUNTS	ACTUAL	FINAL BUDGET	ORIGINAL/INITIAL BUDGET	SUPPLEMENTARY BUDGET	SAVINGS/ (EXCESS EXPENDITURE)	ACTUAL PERFORMANCE ON BUDGET
99	REVENUE MOB, ALLOCATION & FISCAL COMMISSION	1,299,923,346.88	1,558,209,150.03	1,558,209,150.03		258,285,803.15	83.42
100	FISCAL RESPONSIBILITY COMMISSION	185,900,488.56	251,144,442.70	251,144,442.70		65,243,954.14	74.02
101	NIG. INTEGRATION WATER RESOURCES MGT. COMM.	266,996,304.35	283,503,789.54	283,503,789.54		16,507,485.19	94.18
102	NATIONAL BUREAU OF STASTICS	2,864,849,924.66	2,991,715,056.51	2,991,715,056.51		126,865,131.85	95.76
						0.00	#DIV/0!
	LAW & JUSTICES SECTOR						
103	NATIONAL JUDICIAL COUNCIL - ABUJA	8,363,600,277.02	9,595,701,707.17	9,595,701,707.17		1,232,101,430.15	87.16
104	SUPREME COURT OF NIGERIA	1,047,272,917.34	1,048,596,947.98	1,048,596,947.98		1,324,030.64	99.87
105	COURT OF APPEAL, ABUJA	1,859,836,983.24	2,044,852,579.26	2,044,852,579.26		185,015,596.02	90.95
106	FEDERAL HIGH COURT-LAGOS	2,243,188,665.60	2,247,970,239.35	2,247,970,239.35		4,781,573.75	99.79
107	FCT. HIGH COURT OF JUSTICE, ABUJA	1,515,370,921.21	1,515,644,250.30	1,515,644,250.30		273,329.09	99.98
108	SHARIA COURT OF APPEAL, ABUJA	587,088,724.39	733,210,672.38	733,210,672.38		146,121,947.99	80.07
109	CUSTOMARY COURT OF APPEAL, ABUJA	998,883,182.93	1,241,742,580.64	1,241,742,580.64		242,859,397.71	80.44
110	NATIONAL INDUSTRIAL COURT	861,061,923.26	861,241,930.70	861,241,930.70		180,007.44	99.98
111	NATIONAL JUDICIAL INSTITUTE - ABUJA	422,698,316.69	426,483,018.00	426,483,018.00		3,784,701.31	99.11
112	FCT. JUDICIAL SERVICE COMMITTEE -FCT ABUJA	376,815,712.99	413,472,778.00	413,472,778.00		36,657,065.01	91.13
113	FEDERAL JUDICIAL SERVICE COMMISSION - ABUJA	218,726,775.14	219,520,539.40	219,520,539.40		793,764.26	99.64
114	FEDERAL MINISTRY OF JUSTICE	1,341,160,641.94	1,686,161,998.80	1,686,161,998.80		345,001,356.86	79.54
115	NAT.HUMAN RIGHTS COMMISSION	253,334,088.43	495,183,220.00	495,183,220.00		241,849,131.57	51.16
116	CODE OF CONDUCT BUREAU	836,747,469.53	1,086,784,090.21	1,086,784,090.21		250,036,620.68	76.99
						0.00	#DIV/0!
	REGIONAL SECTOR						
117	NIGER DELTA AFFAIRS	264,069,479.87	816,371,793.90	816,371,793.90		552,302,314.03	32.35
	SOCIAL SECTOR						
118	MINISTRY OF YOUTH DEVELOPMENT	281,171,472.41	490,792,784.06	490,792,784.06		209,621,311.65	57.29
119	CITIZENSHIP & LEADERSHIP TRAINING CENTRE	714,437,935.41	823,047,807.05	823,047,807.05		108,609,871.64	86.80
120	FEDERAL MINISTRY OF WOMEN AFFAIRS	429,149,748.10	704,923,472.77	704,923,472.77		275,773,724.67	60.88
121	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	164,549,988.59	177,929,604.60	177,929,604.60		13,379,616.01	92.48
122	FEDERAL MINISTRY OF EDUCATION	3,046,179,739.19	3,047,733,673.79	3,047,733,673.79		1,553,934.60	99.95
123	UNITY SCHOOLS (TOTAL)	13,420,697,426.05	17,545,934,402.07	17,545,934,402.07		4,125,236,976.02	76.49
124	FEDERAL MINISTRY OF HEALTH	3,855,917,012.13	3,860,783,858.67	3,860,783,858.67		4,866,846.54	99.87
125	FEDERAL COLL. OF COMPLIMENTARY & ALTERN. MED	381,590,339.43	454,537,921.56	454,537,921.56		72,947,582.13	83.95
126	NATIONAL OBSTETRIC FISTULA CENTRE ,ABAKALIKI	176,164,012.12	290,743,180.95	290,743,180.95		114,579,168.83	60.59
127	FEDERAL MINISTRY OF ENVIRONMENT	1,515,621,250.44	2,469,335,880.15	2,469,335,880.15		953,714,629.71	61.38
128	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	530,196,837.02	568,133,227.92	568,133,227.92		37,936,390.90	93.32
129	NATIONAL ENVIRONMENTAL STD AND REGULATION ENF. AGENCY	1,861,081,411.18	2,117,090,967.61	2,117,090,967.61		256,009,556.43	87.91
130	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	0.00	157,587,430.91	157,587,430.91		157,587,430.91	0.00
131	NATIONAL SPORTS COMMISSION	855,244,708.36	1,149,987,250.00	1,149,987,250.00		294,742,541.64	74.37
132	NATIONAL POPULATION COMMISSION	3,933,730,968.10	6,570,882,330.90	6,570,882,330.90		2,637,151,362.80	59.87
						0.00	#DIV/0!
	TOTAL:-	848,441,330,447.44	971,828,706,767.49	971,828,706,767.49	0.00	123,387,376,320.04	

* No Financial Report from Federal Inland Revenue Service for Consolidation

NOTE: Amount Paid as Salaries include Charges on the Consolidated Revenue Fund (CRF) as Details in Note 4A

The Schedule of Personel Cost reported in this Note is for Ministries, Department and Agencies (MDA) that are funded from the National Budget as approved by the National Assembly. The list is for MDA that renders monthly Transcript of Accounts to the Treasury for consolidation. Funding to Other MDA that do not render Transcript of Accounts are classified as Grants and Subvention. Some of the MDA are paid from the Centralised Payroll System- Intergrated Personnel Payroll Information System (IPPS)



NOTE 4A
DETAILS OF SALARIES AND WAGES OF CONSOLIDATED REVENUE FUND (CRF) CHARGES
FOR THE YEAR ENDED 31ST DECEMBER, 2012

DESCRIPTION	ACTUAL	FINAL BUDGET	ORIGINAL/INITIAL BUDGET	SUPPLEMENTARY BUDGET	SAVINGS/ (EXCESS EXPENDITURE)
	N	N	N	N	N
SALARIES AND WAGES-					
Auditor General of the Federation	16,659,331.92	16,659,331.92	16,659,331.92		0.00
Federal Civil Service Commission	131,676,963.51	131,676,963.51	131,676,963.51		0.00
Independent National Electoral Commission	623,490,927.18	623,490,927.18	623,490,927.18		0.00
Police Command and Formation	77,671,492.33	77,671,492.33	77,671,492.33		0.00
Code of Conduct Bureau	116,696,784.96	116,696,784.96	116,696,784.96		0.00
Code of Conduct Tribunal	43,289,402.16	43,289,402.16	43,289,402.16		0.00
National Salaries Income & Wages Commission	45,420,038.00	45,420,038.00	45,420,038.00		0.00
Revenue Mobilisation Alloc. And Fiscal Commission	436,462,794.38	436,462,794.38	436,462,794.38		0.00
National Human Rights Commission	11,458,896.72	11,458,896.72	11,458,896.72		0.00
Industrial Arbitration Panel	189,421,416.18	189,421,416.18	189,421,416.18		0.00
Investments and Securities Tribunal	353,851,548.00	353,851,548.00	353,851,548.00		0.00
Federal Character Commission	440,800,822.00	440,800,822.00	440,800,822.00		0.00
Police Service Commission	466,447,885.00	466,447,885.00	466,447,885.00		0.00
Immigration Prison Service Board	22,512,170.00	22,512,170.00	22,512,170.00		0.00
Sub-total	2,975,860,472.34	2,975,860,472.34	2,975,860,472.34	0.00	0.00
Salaries and Wages-Judiciary:					
National judicial Council	7,529,450,940.03	7,529,450,940.03	7,529,450,940.03		0.00
Supreme Court of Nigeria	169,079,766.72	169,079,766.72	169,079,766.72		0.00
Court of Appeal	676,299,420.74	676,299,420.74	676,299,420.74		0.00
Federal High Court, Lagos	507,377,372.22	507,377,372.22	507,377,372.22		0.00
FCT. High Court of Justice, Abuja	321,956,531.88	321,956,531.88	321,956,531.88		0.00
Sharia Court of Appeal, Abuja	65,828,745.82	65,828,745.82	65,828,745.82		0.00
Customary Court of Appeal, Abuja	57,707,419.36	57,707,419.36	57,707,419.36		0.00
National Industrial Court	98,327,423.04	98,327,423.04	98,327,423.04		0.00
National Judicial Institute	11,016,982.00	11,016,982.00	11,016,982.00		0.00
FCT. Judicial Service Committee, Abuja	15,073,365.60	15,073,365.60	15,073,365.60		0.00
Federal Judicial Service Commission	55,266,698.01	55,266,698.01	55,266,698.01		0.00
Sub-total	9,507,384,665.42	9,507,384,665.42	9,507,384,665.42	0.00	0.00
Grand Total	12,483,245,137.76	12,483,245,137.76	12,483,245,137.76	0.00	0.00

The Constitution of the Federal Republic of Nigeria requires that the Salaries and Allowances of Officers listed here are a direct charge on the Consolidated Revenue Fund (CRF). Thus their Salaries and Allowances are a disclosure in the Financial Statements.



NOTE 5
SCHEDULE OF FEDERAL GOVERNMENT EMPLOYER'S CONTRIBUTION TO PENSION
FOR THE YEAR ENDED 31ST DECEMBER, 2012

S/NO	MONTHS	CIVILIANS	MILITARY	MONTHLY TOTAL
		=N=	=N=	=N=
1	JANUARY	3,914,810,000.00	1,522,092,569.00	5,436,902,569.00
2	FEBRUARY	3,878,556,263.00	1,522,092,569.00	5,400,648,832.00
3	MARCH	3,802,893,499.00	1,522,092,569.00	5,324,986,068.00
4	APRIL	3,844,315,634.56	1,522,092,569.00	5,366,408,203.56
5	MAY	3,831,469,378.56	1,522,092,569.00	5,353,561,947.56
6	JUNE	3,754,252,607.00	1,522,092,569.00	5,276,345,176.00
7	JULY	3,627,760,214.00	1,522,092,569.00	5,149,852,783.00
8	AUGUST	3,639,353,542.30	1,522,092,569.00	5,161,446,111.30
9	SEPTEMBER	3,633,556,878.22	1,522,092,569.00	5,155,649,447.22
10	OCTOBER	3,614,196,994.34	1,409,262,682.00	5,023,459,676.34
11	NOVEMBER	3,614,196,994.34	1,409,262,682.00	5,023,459,676.34
12	DECEMBER	3,616,090,897.38	1,409,262,682.00	5,025,353,579.38
	TOTAL	44,771,452,902.70	17,926,621,167.00	62,698,074,069.70

The Pension Reform Act 2004 requires that the Federal Government make contribution of 7.5% for Public Servants and 12.5% for the Military of the total Personnel Cost on a monthly basis. The amount are usually a charge on the Consolidated Revenue Fund (CRF).



NOTE 6
OVERHEAD EXPENDITURE ACCORDING TO MINISTRIES, DEPARTMENT AND AGENCIES
FOR THE YEAR ENDED 31ST DECEMBER, 2012

S/N	LIST OF MDAS FOR 2012 ACCOUNTS	ACTUAL	FINAL BUDGET	ORIGINAL/INITIAL BUDGET	SAVINGS/ (EXCESS EXPENDITURE)	BUDGET PERFORMANCE
		N	N	N	N	%
	ADMINISTRATIVE SECTOR					
1	STATE HOUSE	7,780,165,400.91	8,185,686,441.63	8,185,686,441.63	405,521,040.72	95.05
2	NATIONAL BOUNDARY COMMISSION	95,356,354.82	96,356,354.82	96,356,354.82	1,000,000.00	98.96
3	BORDERS COMMUNITIES DEVELOPMENT AGENCY	102,425,906.62	103,086,898.57	103,086,898.57	660,991.95	99.36
4	BUREAU OF PUBLIC PROCUREMENT	521,872,201.46	521,915,232.34	521,915,232.34	43,030.88	99.99
5	MINISTRY OF SPECIAL DUTIES	157,720,609.81	158,277,216.99	158,277,216.99	556,607.18	99.65
6	NATIONAL POVERTY ERADICATION PROGRAM (NAPEP)	561,561,668.60	562,127,061.11	562,127,061.11	565,392.51	99.90
7	FEDERAL ROAD SAFETY COMMISSION	1,343,795,882.91	1,344,074,559.60	1,344,074,559.60	278,676.69	99.98
8	NATIONAL COMMISSION FOR REFUGEES	122,783,204.01	123,739,455.11	123,739,455.11	956,251.10	99.23
9	NEW PARTNERSHIP FOR AFRICA DEV. (NEPAD)	552,590,772.69	572,581,452.85	572,581,452.85	19,990,680.16	96.51
10	CODE OF CONDUCT TRIBUNAL	96,900,649.05	139,492,962.51	139,492,962.51	42,592,313.46	69.47
11	INFRASTRUCTURAL CONCESSIONARY AND REGULATORY COMMISSION	240,543,539.22	240,574,018.17	240,574,018.17	30,478.95	99.99
12	SMALL AND MEDIUM ENTERPRISES DEV. AGENCY OF NIGERIA(SMEDAN)	306,545,344.26	326,297,483.69	326,297,483.69	19,752,139.43	93.95
13	NATIONAL HAJ COMMISSION OF NIGERIA	360,163,644.78	367,843,780.73	367,843,780.73	7,680,135.95	97.91
14	NIGERIA CHRISTIAN PILGRIM COMMISSION	253,681,203.29	273,182,074.19	273,182,074.19	19,500,870.90	92.86
15	NATIONAL ASSEMBLY- MANAGEMENT	5,928,616,478.03	5,928,650,029.00	5,928,650,029.00	33,550.97	100.00
16	NASS- SENATE	31,716,489,618.00	31,716,489,618.00	31,716,489,618.00	-	100.00
17	NASS- HOUSE OF REPRESENTATIVES	48,053,300,000.00	48,053,300,000.00	48,053,300,000.00	-	100.00
18	NATIONAL ASSEMBLY SERVICE COMMISSION	1,326,814,099.95	1,398,587,309.00	1,398,587,309.00	71,773,209.05	94.87
19	LEGISLATIVE AIDES	3,855,000,000.00	3,855,000,000.00	3,855,000,000.00	-	100.00
20	SENATE COMMITTEE ON PUBLIC ACCOUNTS	149,975,345.00	150,000,000.00	150,000,000.00	24,655.00	99.98
21	HOUSE COMMITTEE ON PUBLIC ACCOUNTS	179,933,586.00	180,000,000.00	180,000,000.00	66,414.00	99.96
22	GENERAL SERVICE OFFICE	11,006,682,497.83	11,006,708,059.00	11,006,708,059.00	25,561.17	100.00
23	SECRETARY TO GOVERNMENT OF THE FEDERATION	2,382,932,939.90	3,151,318,031.62	3,151,318,031.62	768,385,091.72	75.62
24	MIN.OF DEFENCE(ADD NA/NAF/NN CIVILLIAN SAL.)	1,928,755,805.29	4,372,060,650.36	4,372,060,650.36	2,443,304,845.07	44.12
25	DEFENCE HEADQUARTERS(DHQ)	2,017,695,980.64	2,967,984,676.14	2,967,984,676.14	950,288,695.50	67.98
26	NIGERIAN ARMY	6,504,293,081.07	9,936,531,854.97	9,936,531,854.97	3,432,238,773.90	65.46
27	NIGERIAN NAVY	9,965,725,111.97	12,012,320,855.82	12,012,320,855.82	2,046,595,743.85	82.96
28	NIGERIAN AIRFORCE	12,258,342,415.03	16,109,857,433.07	16,109,857,433.07	3,851,515,018.04	76.09
29	NIGERIA DEFENCE ACADEMY	2,006,999,977.41	2,006,999,999.83	2,006,999,999.83	22.42	100.00
30	NIGERIAN DEFENCE COLLEGE	2,552,899,073.61	2,602,248,213.81	2,602,248,213.81	49,349,140.20	98.10
31	COMMAND AND STAFF COLLEGE, JAJI	1,750,492,552.86	1,751,787,553.65	1,751,787,553.65	1,295,000.79	99.93
32	NIG. ARMED FORCES RESETTLEMENT CENTRE	150,889,688.80	150,889,771.16	150,889,771.16	82.36	100.00
33	DEFENCE INTELLIGENCE AGENCY	2,194,112,218.45	2,195,335,136.24	2,195,335,136.24	1,222,917.79	99.94
34	DEFENCE INTELLIGENT SCHOOL	530,915,375.13	531,102,768.38	531,102,768.38	187,393.26	99.96
35	PRESIDENTIAL COMMITTEE ON BARRACK REHAB.	79,036,056.67	110,481,199.81	110,481,199.81	31,445,143.14	71.54
36	DEFENCE MISSIONS	5,097,746,439.51	7,200,466,422.36	7,200,466,422.36	2,102,719,982.85	70.80
37	DIRECTORATE OF MILITARY PENSION	180,284,553.59	180,293,523.55	180,293,523.55	8,969.96	100.00
38	FEDERAL MINISTRY OF FOREIGN AFFAIRS	5,791,512,006.25	5,964,512,006.25	5,964,512,006.25	173,000,000.00	97.10
39	OVERSEAS MISSION	13,998,343,046.02	13,999,338,046.02	13,999,338,046.02	995,000.00	99.99
40	FEDERAL MINISTRY OF INFORMATION -HQTRS	470,876,382.12	971,902,903.92	971,902,903.92	501,026,521.80	48.45



NOTE 6
OVERHEAD EXPENDITURE ACCORDING TO MINISTRIES, DEPARTMENT AND AGENCIES
FOR THE YEAR ENDED 31ST DECEMBER, 2012

S/N	LIST OF MDAS FOR 2012 ACCOUNTS	ACTUAL	FINAL BUDGET	ORIGINAL/INITIAL BUDGET	SAVINGS/ (EXCESS EXPENDITURE)	BUDGET PERFORMANCE
41	FEDERAL MINISTRY OF COMMUNICATION AND TECHNOLOGY	310,943,022.31	440,227,995.14	440,227,995.14	129,284,972.83	70.63
42	MINISTRY OF INTERIOR	469,542,947.70	525,280,038.13	525,280,038.13	55,737,090.43	89.39
43	NIGERIAN PRISONS SERVICE(NPS)	7,806,071,250.89	7,811,696,338.25	7,811,696,338.25	5,625,087.35	99.93
44	NIGERIAN IMMIGRATION SERVICE(NIS)	1,988,682,161.84	2,029,494,887.00	2,029,494,887.00	40,812,725.16	97.99
45	NATIONAL SECURITY & CIVIL DEFENCE CORPS	2,712,747,127.98	2,712,832,550.30	2,712,832,550.30	85,422.32	100.00
46	IMMIGRATION, PRISONS & NSCDC BOARD	47,189,073.40	47,396,369.63	47,396,369.63	207,296.23	99.56
47	CUSTOMS, IMMIGRATION & PRISONS PENSION BD	43,207,279.97	44,152,859.34	44,152,859.34	945,579.37	97.86
48	FEDERAL FIRE SERVICE	430,117,671.19	435,988,000.29	435,988,000.29	5,870,329.10	98.65
49	POLICE SERVICE COMMISSION	278,237,605.06	281,607,893.19	281,607,893.19	3,370,288.13	98.80
50	POLICE PENSION BOARD	40,757,776.69	41,813,581.36	41,813,581.36	1,055,804.67	97.47
51	POLICE FORMATION AND COMMAND	8,100,844,121.37	8,103,952,375.00	8,103,952,375.00	3,108,253.63	99.96
52	MINISTRY OF POLICE AFFAIRS	356,951,696.67	365,056,549.20	365,056,549.20	8,104,852.53	97.78
53	OFFICE OF HEAD OF SERVICE OF THE FEDERATION	1,586,598,236.57	1,588,932,882.72	1,588,932,882.72	2,334,646.15	99.85
54	FEDERALSTAFF HOUSING LOAN BOARD	105,176,838.97	133,533,911.96	133,533,911.96	28,357,072.99	78.76
55	PUBLIC SERVICE INSTITUTE	149,966,559.85	154,443,192.99	154,443,192.99	4,476,633.14	97.10
56	OFFICE OF THE AUDITOR-GENERAL OF FED.	932,010,123.43	932,674,120.63	932,674,120.63	663,997.20	99.93
57	PUBLIC COMPLIANTS COMMISSION	307,090,718.10	355,100,468.67	355,100,468.67	48,009,750.57	86.48
58	FEDERAL CIVIL SERVICE COMMISSION	507,928,788.39	507,935,797.98	507,935,797.98	7,009.59	100.00
59	INDEPENDENT NATION ELECTORAL COMMISSION	11,722,328,415.21	11,773,542,967.44	11,773,542,967.44	51,214,552.23	99.57
60	FEDERAL CHARACTER COMMISSION	336,904,675.93	341,443,031.03	341,443,031.03	4,538,355.10	98.67
61	GURARA WATER MANAGEMENT AUTHORITY YOUTH DEV.	75,202,669.04	75,318,756.15	75,318,756.15	116,087.11	99.85
62	NATIONAL LOTTERY REGULATORY COMMISSION	231,354,836.75	231,664,789.49	231,664,789.49	309,952.74	99.87
	ECONOMIC SECTOR					
63	FEDERAL MINISTRY OF WATER RESOURCES	341,914,205.20	419,130,334.99	419,130,334.99	77,216,129.79	81.58
64	FEDERAL MINISTRY OF AGRICULTURE	204,159,991.10	208,640,774.56	208,640,774.56	4,480,783.46	97.85
65	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	143,510,320.40	143,586,702.00	143,586,702.00	76,381.60	99.95
66	NATIONAL AGRICULTURAL SEEDS COUNCIL	72,848,530.00	72,848,530.00	72,848,530.00	-	100.00
67	NIGERIA AGRICULTURAL QURANTINE SERVICE	123,977,239.79	126,672,454.00	126,672,454.00	2,695,214.21	97.87
68	NIGERIA HYDROLOGICAL SERVICE AGENCY	76,602,638.84	81,946,425.65	81,946,425.65	5,343,786.81	93.48
69	FEDERAL MINISTRY OF FINANCE	1,990,254,876.72	1,990,743,055.34	1,990,743,055.34	488,178.62	99.98
70	DEBT MANAGEMENT OFFICE	201,694,480.54	201,705,371.51	201,705,371.51	10,890.97	99.99
71	BUDGET OFFICE OF THE FEDERATION	853,425,847.98	854,096,852.86	854,096,852.86	671,004.88	99.92
72	INVESTMENT AND SECURITIES TRIBUNAL	248,503,991.44	269,706,349.58	269,706,349.58	21,202,358.14	92.14
73	OFFICE OF THE ACCOUNTANT-GENERAL OF FED	1,299,973,298.35	1,946,436,649.26	1,946,436,649.26	646,463,350.91	66.79
74	NIGERIA CUSTOM SERVICE	16,850,904,029.50	20,210,474,220.92	20,210,474,220.92	3,359,570,191.42	83.38
75	FEDERAL MINISTRY OF TRADE & INVESTMENT	791,216,635.75	858,964,597.53	858,964,597.53	67,747,961.78	92.11
76	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	31,255,342.80	31,280,869.34	31,280,869.34	25,526.54	99.92
77	MIN. OF EMP, LABOUR AND PRODUCTIVITY	552,684,602.21	641,082,388.63	641,082,388.63	88,397,786.42	86.21
78	INDUSTRIAL ARBITRATION PANEL	68,185,403.90	69,109,561.63	69,109,561.63	924,157.73	98.66
79	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY	425,359,990.70	516,911,759.16	516,911,759.16	91,551,768.46	82.29
80	NATURAL MEDICINE DEV. AGENCY	107,673,244.29	116,007,830.75	116,007,830.75	8,334,586.46	92.82
81	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY	263,776,613.50	265,873,443.00	265,873,443.00	2,096,829.50	99.21
82	NATIONAL BIOTECHNOLOGY DEV. AGENCY(NABDA)	17,919,773.58	198,654,601.25	198,654,601.25	180,734,827.67	9.02



NOTE 6
OVERHEAD EXPENDITURE ACCORDING TO MINISTRIES, DEPARTMENT AND AGENCIES
FOR THE YEAR ENDED 31ST DECEMBER, 2012

S/N	LIST OF MDAS FOR 2012 ACCOUNTS	ACTUAL	FINAL BUDGET	ORIGINAL/INITIAL BUDGET	SAVINGS/ (EXCESS EXPENDITURE)	BUDGET PERFORMANCE
83	NATIONAL BOARD FOR TECHNOLOGY INCUBATOR CENTRE-ABUJA	123,172,387.62	124,025,455.75	124,025,455.75	853,068.13	99.31
84	FEDERAL MINISTRY OF TRANSPORT	293,977,271.70	382,001,271.88	382,001,271.88	88,024,000.18	76.96
85	MINISTRY OF AVIATION	398,349,357.30	399,435,587.35	399,435,587.35	1,086,230.05	99.73
86	FEDERAL MINISTRY OF POWER	490,092,504.62	515,327,353.07	515,327,353.07	25,234,848.45	95.10
87	FEDERAL MINISTRY OF PETROLEUM RESOURCES	546,853,007.30	547,378,308.22	547,378,308.22	525,300.92	99.90
88	DEPARTMENT OF PETROLEUM RESOURCES (DPR)	666,905,787.66	667,658,992.03	667,658,992.03	753,204.37	99.89
89	MINISTRY OF MINES AND STEEL	538,849,355.94	541,060,258.73	541,060,258.73	2,210,902.79	99.59
90	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	40,103,165.59	43,750,000.00	43,750,000.00	3,646,834.41	91.66
91	GEOLOGICAL SURVEY OF NIGERIA AGENCY	435,299,318.80	475,229,873.37	475,229,873.37	39,930,554.57	91.60
92	NIGERIA MINING CADASTRE OFFICE	321,540,234.33	323,750,000.00	323,750,000.00	2,209,765.67	99.32
93	FEDERAL MINISTRY OF WORKS	609,188,350.10	609,525,640.46	609,525,640.46	337,290.36	99.94
94	SURVEY-GENERAL OF THE FEDERATION	115,746,256.85	116,204,948.98	116,204,948.98	458,692.13	99.61
95	FEDERAL ROADS MAINTENANCE AGENCY	31,726,808,189.72	31,740,000,000.00	31,740,000,000.00	13,191,810.28	99.96
96	FEDERAL MINISTRY OF CULTURE & NAT. ORIENTATION	492,357,971.03	588,407,231.52	588,407,231.52	96,049,260.49	83.68
97	NATIONAL PLANNING COMMISSION	609,022,620.06	609,521,036.77	609,521,036.77	498,416.71	99.92
98	NATIONAL SALARIES, INCOMES AND WAGES COMM	151,704,849.17	151,911,948.15	151,911,948.15	207,098.98	99.86
99	REVENUE MOB. ALLOCATION & FISCAL COMMISSION	389,214,378.70	426,999,987.08	426,999,987.08	37,785,608.38	91.15
100	FISCAL RESPONSIBILITY COMMISSION	293,765,645.58	303,723,960.14	303,723,960.14	9,958,314.56	96.72
101	NIG. INTEGRATION WATER RESOURCES MGT. COMM.	94,948,172.33	95,421,254.81	95,421,254.81	473,082.48	99.50
102	MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT	376,418,854.06	378,608,607.84	378,608,607.84	2,189,753.78	99.42
103	NATIONAL BUREAU OF STASTICS	377,064,761.03	377,383,045.80	377,383,045.80	318,284.77	99.92
	LAW & JUSTICES SECTOR					
104	NATIONAL JUDICIAL COUNCIL - ABUJA	4,443,498,797.27	4,444,298,292.83	4,444,298,292.83	799,495.56	99.98
105	SUPREME COURT OF NIGERIA	2,293,759,854.48	2,415,735,136.88	2,415,735,136.88	121,975,282.40	94.95
106	COURT OF APPEAL, ABUJA	2,920,781,404.62	4,436,399,420.74	4,436,399,420.74	1,515,618,016.12	65.84
107	FEDERAL HIGH COURT-LAGOS	3,910,841,687.71	4,757,658,300.38	4,757,658,300.38	846,816,612.67	82.20
108	FCT. HIGH COURT OF JUSTICE, ABUJA	1,938,692,724.97	2,447,607,749.70	2,447,607,749.70	508,915,024.73	79.21
109	SHARIA COURT OF APPEAL, ABUJA	515,315,223.64	697,728,745.82	697,728,745.82	182,413,522.18	73.86
110	CUSTOMARY COURT OF APPEAL, ABUJA	667,522,829.72	709,707,419.36	709,707,419.36	42,184,589.64	94.06
111	NATIONAL INDUSTRIAL COURT	1,333,187,172.56	1,555,758,069.30	1,555,758,069.30	222,570,896.74	85.69
112	NATIONAL JUDICIAL INSTITUTE - ABUJA	927,772,757.28	928,516,982.00	928,516,982.00	744,224.72	99.92
113	FCT. JUDICIAL SERVICE COMMITTEE -FCT ABUJA	880,179,459.25	916,407,122.00	916,407,122.00	36,227,662.75	96.05
114	FEDERAL JUDICIAL SERVICE COMMISSION - ABUJA	1,223,904,064.20	1,250,479,460.60	1,250,479,460.60	26,575,396.40	97.87
115	FEDERAL MINISTRY OF JUSTICE	3,578,704,127.13	4,074,366,133.05	4,074,366,133.05	495,662,005.92	87.83
116	NAT.HUMAN RIGHTS COMMISSION	197,750,953.31	207,170,921.00	207,170,921.00	9,419,967.69	95.45
117	CODE OF CONDUCT BUREAU	277,135,207.02	323,573,580.91	323,573,580.91	46,438,373.89	85.65
	REGIONAL SECTOR					
118	NIGER DELTA AFFAIRS	1,373,919,013.67	1,408,325,147.56	1,408,325,147.56	34,406,133.89	97.56





NOTE 6
OVERHEAD EXPENDITURE ACCORDING TO MINISTRIES, DEPARTMENT AND AGENCIES
FOR THE YEAR ENDED 31ST DECEMBER, 2012

S/N	LIST OF MDAS FOR 2012 ACCOUNTS	ACTUAL	FINAL BUDGET	ORIGINAL/INITIAL BUDGET	SAVINGS/ (EXCESS EXPENDITURE)	BUDGET PERFORMANCE
	SOCIAL SECTOR					
119	MINISTRY OF YOUTH DEVELOPMENT	567,064,462.00	622,843,469.07	622,843,469.07	55,779,007.07	91.04
120	CITIZENSHIP & LEADERSHIP TRAINING CENTRE	117,847,703.53	119,306,190.91	119,306,190.91	1,458,487.38	98.78
121	FEDERAL MINISTRY OF WOMEN AFFAIRS	611,176,637.87	612,114,152.50	612,114,152.50	937,514.63	99.85
122	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	162,841,486.37	163,073,384.87	163,073,384.87	231,898.50	99.86
123	FEDERAL MINISTRY OF EDUCATION	823,390,658.72	826,495,551.60	826,495,551.60	3,104,892.88	99.62
124	UNITY SCHOOLS	9,765,196,938.18	9,770,940,761.01	9,770,940,761.01	5,743,822.83	99.94
125	FEDERAL MINISTRY OF HEALTH	675,345,015.41	748,362,746.25	748,362,746.25	73,017,730.84	90.24
126	FEDERAL COLL. OF COMPLIMENTARY & ALTERN. MED	18,187,653.74	18,218,753.41	18,218,753.41	31,099.67	99.83
127	NATIONAL OBSTETRIC FISTULA CENTRE, ABAKALIKI	60,928,569.92	61,250,000.00	61,250,000.00	321,430.08	99.48
128	FEDERAL MINISTRY OF ENVIRONMENT	492,331,423.69	519,639,477.27	519,639,477.27	27,308,053.58	94.74
129	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	264,717,143.65	267,613,142.80	267,613,142.80	2,895,999.15	98.92
130	NATIONAL ENVIRONMENTAL STD AND REGULATION ENF. AGENCY	326,559,709.40	327,468,145.18	327,468,145.18	908,435.78	99.72
131	ENVIRONMENTAL HEALTH REGISTRATION OFFICERS COUNCILS OF NIGERIA	17,441,876.66	65,732,732.64	65,732,732.64	48,290,855.98	26.53
132	NATIONAL SPORTS COMMISSION	4,072,186,286.23	4,093,114,456.14	4,093,114,456.14	20,928,169.91	99.49
133	NATIONAL POPULATION COMMISSION	209,346,187.58	359,120,287.62	359,120,287.62	149,774,100.04	58.29
		331,539,374,834.73	358,243,713,677.47	358,243,713,677.47	26,704,338,842.73	92.55

*** No Financial report from Federal Inland Revenue Service for Consolidation

The Schedule of Overhead Cost reported in this Note is for Ministries, Department and Agencies (MDA) that are funded from the National Budget as approved by the National Assembly. The list is for MDA that renders monthly Transcript of Accounts to the Treasury for consolidation. Funding for Other MDA that do not render Transcript of Accounts are classified as Grants and Subvention.

NOTE 7
DETAILS OF CONSOLIDATED REVENUE FUND (CRF) CHARGES (INCLUDING SERVICE WIDE VOTES)
FOR THE YEAR ENDED 31ST DECEMBER, 2012

	DESCRIPTION	ACTUAL 2012	FINAL BUDGET 2012	ORIGINAL/INITIAL BUDGET 2012	SUPPLEMENTARY BUDGET 2011	SAVINGS/ (EXCESS EXP.)
		N	N	N	N	N
	Other CR F Charges-Pension & Gratuity					
1	Pension and Gratuity-Civilian (OHCSF)	5,220,414,219.04	17,000,000,000.00	17,000,000,000.00		11,779,585,780.96
2	Pension and Gratuity-Military (Military Pension)	81,736,338,428.25	59,610,358,279.00	59,610,358,279.00		-22,125,980,149.25
3	Pension and Gratuity-Police (Police Pension)	0.00	6,519,820,671.00	6,519,820,671.00		6,519,820,671.00
4	Pension and Gratuity-CIPPO (CIPPO)	8,027,405,032.66	8,640,000,000.00	8,640,000,000.00		612,594,967.34
5	Pension and Gratuity-National Assembly	1,761,822.00	0.00			-1,761,822.00
6	Pension and Gratuity-Judiciary	1,858,537,360.63	0.00			-1,858,537,360.63
7	Pension and Gratuity-(SSS & Nig Intelligence Agency)	2,809,681,212.00	11,238,724,840.00	11,238,724,840.00		8,429,043,628.00
8	Pension and Gratuity-Universities	3,465,408,657.81	13,000,000,000.00	13,000,000,000.00		9,534,591,342.19
9	Pension and Gratuity-Parastatals and Railways Pension	12,592,948,960.47	30,687,141,550.00	30,687,141,550.00		18,094,192,589.53
	Sub-total	115,712,495,692.86	146,696,045,340.00	146,696,045,340.00	0.00	
	SERVICE WIDE VOTES					
10	ARREARS OF PAYG PENSION	8,683,929,833.13	10,298,095,146.00	10,298,095,146.00		1,614,165,312.87
11	INCREASES IN PENSION RATES	675,000,000.00	9,700,000,000.00	9,700,000,000.00		9,025,000,000.00
12	IPPIS (OAGF AND HEAD OF SERVICE)	0.00	0.00			0.00
13	PAYMENT OF OUTSTANDING DEATH BENEFIT TO CIVIL SERVANTS	0.00	850,000,000.00	850,000,000.00		850,000,000.00
14	PAYMENT INTO THE REDEMPTION FUND (5% OF TOTAL PERSONNEL COST)	105,541,737,800.00	66,657,938,400.00	66,657,938,400.00		-38,883,799,400.00
15	ARREARS OF SALARY INCREASES OF 2010 (REDEMPTION FUND)	0.00	0.00			0.00
16	ARREARS OF POLICE DEATH BENEFITS (2004 - 2010)	0.00	3,500,000,000.00	3,500,000,000.00		3,500,000,000.00
17	ARREARS OF ARMED FORCES DEATH BENEFITS (2004 - 2010)	0.00	1,350,000,000.00	1,350,000,000.00		1,350,000,000.00
18	GROUP LIFE INSURANCE FOR ALL MDAs	0.00	4,012,936,122.00	4,012,936,122.00		4,012,936,122.00
19	GROUP LIFE INSURANCE FOR THE NIGERIAN POLICE	0.00	2,800,363,878.00	2,800,363,878.00		2,800,363,878.00
20	GROUP LIFE INSURANCE FOR ARMED FORCES	0.00	1,897,184,735.00	1,897,184,735.00		1,897,184,735.00
21	ADMINISTRATION AND MONITORING (OHCSF)	0.00	36,000,000.00	36,000,000.00		36,000,000.00
22	PUBLIC SERVICE WAGE ADJUSTMENT FOR MDAs (INCL 2011 ARREARS OF PROM. & PAYMENT OF NERC RETIRED COMM.)	33,011,913,117.33	51,284,274,712.00	51,284,274,712.00		18,272,361,594.67
23	INCREASES FOR MINIMUM WAGE FOR MDAs	0.00	0.00			0.00



NOTE 7
DETAILS OF CONSOLIDATED REVENUE FUND (CRF) CHARGES (INCLUDING SERVICE WIDE VOTES)
FOR THE YEAR ENDED 31ST DECEMBER, 2012

		ACTUAL	FINAL BUDGET	ORIGINAL/INITIAL	SUPPLEMENTARY	SAVINGS/
	DESCRIPTION	2012	2012	BUDGET 2012	BUDGET 2011	(EXCESS EXP.)
		N	N	N	N	N
24	OPERATIONS - INTERNAL FOR THE ARMED FORCES	8,537,511,339.00	5,107,616,635.00	5,107,616,635.00		-3,429,894,704.00
25	JUDGEMENT DEBTS	2,113,540,800.00	11,000,000,000.00	11,000,000,000.00		8,886,459,200.00
26	CONTRIBUTION TO INTERNATIONAL ORGANISATIONS	4,391,454,024.71	8,100,000,000.00	8,100,000,000.00		3,708,545,975.29
27	ASSESSED CONTRIBUTION TO AFRICAN UNION AND OTHERS	2,360,759,954.86	4,500,000,000.00	4,500,000,000.00		2,139,240,045.14
28	EXTERNAL FINANCIAL OBLIGATIONS	6,462,002,521.89	11,000,000,000.00	11,000,000,000.00		4,537,997,478.11
29	MARGIN FOR INCREASES IN COSTS Including SURE P	2,790,595,310.70	6,000,000,000.00	6,000,000,000.00		3,209,404,689.30
30	CONTINGENCY	7,013,453,705.62	15,624,000,000.00	15,624,000,000.00		8,610,546,294.38
31	PUBLIC SERVICE REFORMS (INCLUDING PAYMENT OF SEVERANCE BENEFITS OF CIVIL SERVANTS)	0.00	7,500,000,000.00	7,500,000,000.00		7,500,000,000.00
32	BIO-METRIC VERIFICATION OF PARASTATALS' PENSIONERS	0.00	250,000,000.00	250,000,000.00		250,000,000.00
33	MULTI YEAR TARIFF ORDER	11,500,000,000.00	46,000,000,000.00	46,000,000,000.00		34,500,000,000.00
34	INCREASE IN ALLOWANCE FOR YOUTH CORPERS	0.00	0.00			0.00
35	PHASE I: PROGRAM AND PROJECT PORTFOLIO MANAGEMENT FOR PILOT MDAs	0.00	500,000,000.00	500,000,000.00		500,000,000.00
36	MUSLIM/CHRISTIAN PILGRIMAGES	1,025,220,003.00	1,800,000,000.00	1,800,000,000.00		774,779,997.00
37	RECURRENT ADJUSTMENT	1,285,254,692.95	6,000,000,000.00	6,000,000,000.00		4,714,745,307.05
38	IN-LIEU OF ACCOMMODATION FOR THE SEVENTH SESSION OF THE NATIONAL ASSEMBLY	0.00	0.00			0.00
39	FUNDING OF HOUSE RESOLUTION MANDATES	0.00	0.00			0.00
40	2012 ELECTION - LOGISTICS SUPPORT	0.00	3,000,000,000.00	3,000,000,000.00		3,000,000,000.00
41	EMPLOYEES COMPENSATION ACT- EMPLOYEES' COMPESATION FUND (1% OF TOTAL PERSONNEL COST)	2,600,000,000.00	2,600,000,000.00	2,600,000,000.00		0.00
42	ENTITLEMENTS OF FORMER PRESIDENTIAL/HEADS OF STATE AND VICE-PRESIDENTS/CHIEF OF GENERAL STAFF	3,185,100,000.00	3,185,100,000.00	3,185,100,000.00		0.00
43	INSURANCE OF SENSITIVE ASSETS(DATA CENTRES)	1,072,071,340.00	3,000,000,000.00	3,000,000,000.00		1,927,928,660.00
44	VGf RUNNING COSTS	0.00	90,000,000.00	90,000,000.00		90,000,000.00
45	PREIDENTIAL AMNESTY PROG.-STIPENDS & FEEDING ALLOWANCE	33,292,422,617.50	66,176,411,902.00	66,176,411,902.00		32,883,989,284.50
46	UTILISATIONS BY MDA***	192,730,625,440.76	0.00			
	Sub-total	428,272,592,501.45	353,819,921,530.00	353,819,921,530.00	0.00	118,277,954,469.31
47	Other CR F charges-Public Debt Charges:					
	Charges on NTB, Sinking Fund & Other Bank Charges: Details as in Note 29B	738,065,271,803.12				0.00
	Sub-total	738,065,271,803.12	0.00	0.00	0.00	0.00
	Grand Total	1,282,050,359,997.43	500,515,966,870.00	500,515,966,870.00	0.00	118,277,954,469.31
	In the Appropriation Act sums were approved as Service wide Votes. The approved funds are to be utilised by Ministries and Departments as need be. The amount for Service wide include Pension and Gratuities.					



NOTE 7
DETAILS OF CONSOLIDATED REVENUE FUND (CRF) CHARGES (INCLUDING SERVICE WIDE VOTES)
FOR THE YEAR ENDED 31ST DECEMBER, 2012

DESCRIPTION	ACTUAL	FINAL BUDGET	ORIGINAL/INITIAL	SUPPLEMENTARY	SAVINGS/
	2012	2012	BUDGET 2012	BUDGET 2011	(EXCESS EXP.)
	N	N	N	N	N
***UTILISATION BY MDAS FOR SERVICE WIDE VOTES 2012					
ADMINISTRATIVE SECTOR					
STATE HOUSE	18,967,692,401.68	0.00			
NATIONAL BOUNDARY COMMISSION	151,364,572.69	0.00			
BORDERS COMMUNITIES DEVELOPMENT AGENCY	30,000,000.00	0.00			
BUREAU OF PUBLIC ENTERPRISE	0.00	0.00			
BUREAU OF PUBLIC PROCUREMENT	0.00	0.00			
MINISTRY OF SPECIAL DUTIES	30,032,292.08	0.00			
NATIONAL POVERTY ERADICATION PROGRAM (NAPEP)	5,930,010.00	0.00			
NEW PARTNERSHIP FOR AFRICA DEV. (NEPAD)	313,016,277.50	0.00			
NATIONAL COMMISSION FOR REFUGEES	204,662,786.00	0.00			
CODE OF CONDUCT TRIBUNAL	106,035,630.02	0.00			
INFRASTRUCTURAL CONCESSIONARY AND REGULATORY COMMISSION	21,223,395.25	0.00			
SMALL AND MEDIUM ENTERPRISES DEV. AGENCY OF NIGERIA(SMEDAN)	72,176,655.00	0.00			
NATIONAL HAJ COMMISSION OF NIGERIA	0.00	0.00			
NIGERIA CHRISTIAN PILGRIM COMMISSION	63,942,945.84	0.00			
OFFICE OF THE SPECIAL ADVISER ON NIGER DELTA MILITANT	66,176,089,269.52	0.00			
NATIONAL ASSEMBLY- MANAGEMENT	1,665,937,005.75	0.00			
NASS- SENATE	1,000,000,000.00	0.00			
NASS- HOUSE OF REPRESENTATIVES	1,700,000,000.00	0.00			
NATIONAL ASSEMBLY SERVICE COMMISSION	0.00	0.00			
LEGISLATIVE AIDES	432,449,357.75	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			
SECRETARY TO GOVERNMENT OF THE FEDERATION	6,230,355,027.28	0.00			
MIN.OF DEFENCE(ADD NA/NAF/NN CIVILLIAN SAL.)	1,209,122,513.58	0.00			
DEFENCE HEADQUARTERS(DHQ)	1,350,000,000.00	0.00			
NIGERIAN ARMY	0.00	0.00			
NIGERIAN NAVY	0.00	0.00			
NIGERIAN AIRFORCE	0.00	0.00			
NIGERIA DEFENCE ACADEMY	0.00	0.00			
NIGERIAN DEFENCE COLLEGE	320,000,000.00	0.00			
COMMAND AND STAFF COLLEGE, JAJI	23,500,000.00	0.00			
NIG. ARMED FORCES RESETTLEMENT CENTRE	220,000.00	0.00			
DICON	0.00	0.00			
DEFENCE INTELLIGENCE SCHOOL	0.00	0.00			
DEFENCE INTELLIGENCE AGENCY	782,441,176.99	0.00			
PRESIDENTIAL COMMITTEE ON BARRACK REHAB.	0.00	0.00			
DEFENCE MISSIONS	0.00	0.00			
DIRECTORATE OF MILITARY PENSION	0.00	0.00			
GUARDS BRIGADE	0.00	0.00			
FEDERAL MINISTRY OF INTER-GOV' TAL AFFAIRS	0.00	0.00			



NOTE 7
DETAILS OF CONSOLIDATED REVENUE FUND (CRF) CHARGES (INCLUDING SERVICE WIDE VOTES)
FOR THE YEAR ENDED 31ST DECEMBER, 2012

DESCRIPTION	ACTUAL	FINAL BUDGET	ORIGINAL/INITIAL	SUPPLEMENTARY	SAVINGS/
	2012	2012	BUDGET 2012	BUDGET 2011	(EXCESS EXP.)
	N	N	N	N	N
FEDERAL MINISTRY OF FOREIGN AFFAIRS	3,240,581,790.12	0.00			
DIRECTORATE OF TECHNICAL AID CORPS(TAC)	0.00	0.00			
FOREIGN SERVICE ACADEMY(FSA)	0.00	0.00			
DIRECTORATE OF PILGRIMS AFFAIRS(MUSLIM)	0.00	0.00			
DIRECTORATE OF PILGRIMS AFFAIRS(CHRISTIAN)	0.00	0.00			
OVERSEAS MISSION	0.00	0.00			
FEDERAL MINISTRY OF INFORMATION	1,131,411,421.64	0.00			
FEDERAL MINISTRY OF COMMUNICATION	143,111,869.80	0.00			
MINISTRY OF INTERIOR	1,537,000.00	0.00			
NIGERIAN PRISONS SERVICE(NPS)	5,756,026,963.86	0.00			
NIGERIAN IMMIGRATION SERVICE(NIS)	5,700,000,000.00	0.00			
NATIONAL SECURITY & CIVIL DEFENCE CORPS	8,120,900.00	0.00			
IMMIGRATION, PRISONS & NSCDC BOARD	35,269,329.63	0.00			
CUSTOMS, IMMIGRATION & PRISONS PENSION BD	19,127,322.28	0.00			
FEDERAL FIRE SERVICE	35,000,000.00	0.00			
POLICE SERVICE COMMISSION	24,200,928.97	0.00			
POLICE PENSION BOARD	149,064,342.10	0.00			
POLICE FORMATION AND COMMAND	835,000,000.00	0.00			
MINISTRY OF POLICE AFFAIRS	101,822,783.21	0.00			
OFFICE OF HEAD OF SERVICE OF THE FEDERATION	3,407,116,693.56	0.00			
OHCSF(PENSION OFFICE)	0.00	0.00			
FEDERAL STAFF HOUSING LOAN BOARD	21,883,356.38	0.00			
PUBLIC SERVICE INSTITUTE	3,719,400.00	0.00			
OFFICE OF THE AUDITOR-GENERAL OF FED.	385,888,000.00	0.00			
PUBLIC COMPLIANTS COMMISSION	416,475,364.94	0.00			
FEDERAL CIVIL SERVICE COMMISSION	463,660,819.24	0.00			
INDEPENDENT NATION ELECTORAL COMMISSION	4,200,000,000.00	0.00			
FEDERAL CHARACTER COMMISSION	59,590,869.86	0.00			
GURARA WATER MANAGEMENT AUTHORITY YOUTH DEV.	0.00	0.00			
NATIONAL LOTTERY REGULATORY COMMISSION	412,798,915.54	0.00			
ECONOMIC SECTOR					
FEDERAL MINISTRY OF WATER RESOURCES	304,518,333.39	0.00			
FEDERAL MINISTRY OF AGRICULTURE	4,289,754,106.64	0.00			
NATIONAL AGRICULTURAL SEEDS COUNCIL	10,327,443.71	0.00			
NIGERIA AGRICULTURAL QURANTINE SERVICE	25,000,000.00	0.00			
NIGERIA HYDROLOGICAL SERVICE AGENCY	23,191,953.56	0.00			
FEDERAL MINISTRY OF FINANCE	1,407,501,822.70	0.00			
DEBT MANAGEMENT OFFICE	56,446,412.43	0.00			
BUDGET OFFICE OF THE FEDERATION	367,340,347.08	0.00			
INVESTMENT AND SECURITIES TRIBUNAL	110,045,603.00	0.00			
OFFICE OF THE ACCOUNTANT-GENERAL OF FED	5,858,789,607.73	0.00			
FEDERAL INLAND REVENUE SERVICE	854,255,378.21	0.00			
NIGERIA CUSTOM SERVICE	11,207,187,457.52	0.00			
FEDERAL MINISTRY OF TRADE AND INVESTMENTS	1,032,807,578.81	0.00			
MIN. OF EMP, LABOUR AND PRODUCTIVITY	715,065,856.22	0.00			
INDUSTRIAL ARBITRATION PANEL	0.00	0.00			
FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY	1,221,906,830.48	0.00			



NOTE 7
DETAILS OF CONSOLIDATED REVENUE FUND (CRF) CHARGES (INCLUDING SERVICE WIDE VOTES)
FOR THE YEAR ENDED 31ST DECEMBER, 2012

DESCRIPTION	ACTUAL 2012	FINAL BUDGET 2012	ORIGINAL/INITIAL BUDGET 2012	SUPPLEMENTARY BUDGET 2011	SAVINGS/ (EXCESS EXP.)
	N	N	N	N	N

NATURAL MEDICINE DEV. AGENCY	0.00	0.00			
NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY	165,411,449.99				
NATIONAL BIOTECHNOLOGY DEV. AGENCY(NABDA)	0.00	0.00			
FEDERAL MINISTRY OF TRANSPORT	60,874,281.00	0.00			
MINISTRY OF AVIATION	2,875,936,703.23	0.00			
FEDERAL MINISTRY OF POWER	0.00	0.00			
FEDERAL MINISTRY OF PETROLEUM RESOURCES	152,483,442.43	0.00			
DEPARTMENT OF PETROLEUM RESOURCES (DPR)	660,729.64	0.00			
MINISTRY OF MINES AND STEEL	0.00	0.00			
NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	55,000,000.00	0.00			
NIGERIA GEOLOGICAL SURVEY AGENCY	0.00	0.00			
NIGERIA MINING CADASTRE OFFICE	1,827,603.25	0.00			
FEDERAL MINISTRY OF WORKS,	707,891,073.27	0.00			
SURVEY-GENERAL OF THE FEDERATION	1,352,288,844.25	0.00			
FEDERAL ROADS MAINTENANCE AGENCY	285,013,754.73	0.00			
FEDERAL MINISTRY OF HOUSING & URBAN DEVELOPMENT	582,940,553.46	0.00			
FEDERAL MINISTRY OF CULTURE & TOURISM	1,386,270,703.03	0.00			
NATIONAL PLANNING COMMISSION	-614,900,512.68	0.00			
NATIONAL SALARIES, INCOMES AND WAGES COMM	39,248,270.12	0.00			
REVENUE MOB, ALLOCATION & FISCAL COMMISSION	185,392,772.83	0.00			
FISCAL RESPONSIBILITY COMMISSION	0.00	0.00			
	0.00	0.00			
NIGERIA HYDROLOGICAL SERVICE AGENCY	0.00	0.00			
NIG. INTEGRATION WATER RESOURCES MGT. COMM.	9,000,000.00	0.00			
GURARA WATER MANAGEMENT AUTHORITY	0.00	0.00			
MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT	0.00	0.00			
NATIONAL BUREAU OF STASTICS	149,814,578.27	0.00			
NIG. INTEGRATION WATER RESOURCES MGT. COMM.	0.00	0.00			



NOTE 7
DETAILS OF CONSOLIDATED REVENUE FUND (CRF) CHARGES (INCLUDING SERVICE WIDE VOTES)
FOR THE YEAR ENDED 31ST DECEMBER, 2012

DESCRIPTION	ACTUAL	FINAL BUDGET	ORIGINAL/INITIAL	SUPPLEMENTARY	SAVINGS/
	2012	2012	BUDGET 2012	BUDGET 2011	(EXCESS EXP.)
	N	N	N	N	N
LAW & JUSTICES SECTOR					
NATIONAL JUDICIAL COUNCIL - ABUJA	2,098,531,255.60	0.00			
SUPREME COURT OF NIGERIA	-126,751,063.73	0.00			
COURT OF APPEAL, ABUJA	3,285,977,902.67	0.00			
FEDERAL HIGH COURT-LAGOS	780,000,000.00	0.00			
FCT. HIGH COURT OF JUSTICE, ABUJA	241,207,725.91	0.00			
SHARIA COURT OF APPEAL, ABUJA	360,900,324.01	0.00			
CUSTOMARY COURT OF APPEAL, ABUJA	0.00	0.00			
NATIONAL INDUSTRIAL COURT	247,636,743.93	0.00			
NATIONAL JUDICIAL INSTITUTE - ABUJA	551,688,724.80	0.00			
FCT. JUDICIAL SERVICE COMMITTEE -FCT ABUJA	67,346,777.71	0.00			
FEDERAL JUDICIAL SERVICE COMMISSION - ABUJA	52,538,877.61	0.00			
FEDERAL MINISTRY OF JUSTICE	129,403,709.29	0.00			
NAT.HUMAN RIGHTS COMMISSION	0.00	0.00			
IND CORRUPT PRACTICES COMMISSION	0.00	0.00			
CODE OF CONDUCT BUREAU	39,750,329.43	0.00			
REGIONAL SECTOR					
MINISTRY FOR FEDERAL CAPITAL TERRITORY	0.00	0.00			
NIGER DELTA AFFAIRS	32,119,427.00	0.00			
NIGER DELTA DEVELOPMENT COMMISSION	0.00	0.00			
SOCIAL SECTOR					
MINISTRY OF YOUTH DEVELOPMENT	380,316,391.10	0.00			
CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	770.00	0.00			
FEDERAL MINISTRY OF WOMEN AFFAIRS	15,000,000.00	0.00			
NATIONAL CENTRE FOR WOMEN DEVELOPMENT	114,437,088.10	0.00			
FEDERAL MINISTRY OF EDUCATION	5,786,087,002.32	0.00			
UNITY SCHOOLS	0.00	0.00			
FEDERAL MINISTRY OF HEALTH	13,164,765,449.04	0.00			
FEDERAL COLL. OF COMPLIMENTARY & ALTERN. MED	2,000,000.00	0.00			
FEDERAL MINISTRY OF ENVIRONMENT	610,877,588.75	0.00			
NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	112,375,194.96	0.00			
NATIONAL ENVIRONMENTAL STD AND REGULATION ENF. AGENCY	178,943,455.76	0.00			
NATIONAL SPORTS COMMISSION	275,953,860.00	0.00			
NATIONAL POPULATION COMMISSION	2,042,625,540.14	0.00			
	0.00	0.00			
		0.00			
TOTAL:-	192,730,625,440.76	0.00	0.00	0.00	0.00



NOTE 8
STATEMENTS OF SUBVENTIONS TO PARASTATALS (PERSONNEL COST AND OVERHEAD COST) FOR 2012

S/N	PARASTATALS	TOTAL RECURRENT SUBVENTION	TOTAL RECURRENT BUDGET	PERSONNEL COST BUDGET 2012	OVERHEAD COST BUDGET 2012	VARIANCE
		=N=	=N=	N	N	=N=
	ADMINISTRATION SECTOR					
1	NIPSS. KURU	370,698,085.09	1,289,198,931.11	700,117,499.86	589,081,431.25	918,500,846.01
2	BUREAU OF PUBLIC ENTERPRISES (BPE)	373,081,250.75	1,265,046,262.87	914,321,168.13	350,725,094.74	891,965,012.12
3	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	234,940,450.88	780,185,317.52	439,684,058.78	340,501,258.75	545,244,866.64
4	ECONOMIC AND FINANCIAL CRIME COMMISSION (EFCC)	2,253,799,623.62	7,481,750,473.36	6,060,154,260.41	1,421,596,212.95	5,227,950,849.74
5	NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	346,159,985.91	1,055,150,551.89	571,000,645.38	484,149,906.52	708,990,565.99
6	NIGERIA INVESTMENT PROMOTION COUNCIL	262,481,673.34	873,748,878.55	676,965,916.09	196,782,962.46	611,267,205.21
7	NATIONAL ATOMIC ENERGY COMMISSION	350,279,747.58	1,055,546,653.35	755,852,766.73	299,693,886.63	705,266,905.77
8	GRANTS FROM MDA-STATE HOUSE *(ASSISTANTS/SS/ETC) & SSAP MDG	18,039,590,284.69	175,000,000.00		175,000,000.00	(17,864,590,284.69)
	TOTAL: PRESIDENCY	22,231,031,101.86	13,975,627,068.66	10,118,096,315.36	3,857,530,753.30	(8,255,404,033.20)
		90,288,231.35	-			
	SECRETARY TO THE GOVERNMENT OF THE FEDERATION (SGF)					
9	LAGOS LIASON OFFICE	10,083,559.37	29,644,706.97		29,644,706.97	19,561,147.60
11	NATIONAL MERIT AWARD	24,760,387.19	74,916,650.60		74,916,650.60	50,156,263.41
12	UTILITIES CHARGE COMMISSION	3,710,965.74	10,909,887.51		10,909,887.51	7,198,921.77
13	PRESIDENTIAL ADVISORY COMMITTEE	5,380,084.52	15,816,938.79		15,816,938.79	10,436,854.27
14	NATIONAL LOTTERY TRUST FUND (NLTF)	69,161,035.73	230,559,038.55	172,271,823.50	58,287,215.04	161,398,002.81
16	NATIONAL ECONOMIC INTELLIGENT COMMITTEE	45,815,810.73	148,636,464.58	92,103,273.81	56,533,190.78	102,820,653.86
17	NATIONAL ACTION COMMITTEE ON AIDS (NACA)	153,322,878.98	485,979,103.70	282,759,198.96	203,219,904.74	332,656,224.71
18	NAT. IDENTITY MANAGEMENT COMMISSION	1,489,716,301.94	5,062,041,079.79	4,241,617,511.47	820,423,568.32	3,572,324,777.85
19	SERVICOM	19,861,815.55	52,628,167.96		52,628,167.96	32,766,352.41
20	NATIONAL PENSION COMMISSION	81,702,759.22	240,198,360.51		240,198,360.51	158,495,601.29
21	PRESIDENTIAL TECHNICAL COMMITTEE ON LAND REFORMS	55,226,771.92	158,149,392.52		158,149,392.52	102,922,620.60
22	MDA GRANTS MADE BY SGF	1,491,360,871.96	-			(1,491,360,871.96)
	TOTAL SECRETARY TO THE GOVERNMENT OF THE FEDERATION	3,450,103,242.85	6,509,479,791.48	4,788,751,807.74	1,720,727,983.75	3,059,376,548.63
	MINISTRY OF DEFENCE					
23	DEFENCE INDUSTRIES CORPORATION OF NIGERIA (DICON)	108,041,555.70	1,135,341,234.42	1,079,863,007.85	55,478,226.57	1,027,299,678.72
25	MDA GRANTS MADE BY MIN. OF DEFENCE	346,161,096.48				(346,161,096.48)
	TOTAL: MINISTRY OF DEFENCE	108,041,555.70	1,135,341,234.42	1,079,863,007.85	55,478,226.57	1,027,299,678.72
	MINISTRY OF FOREIGN AFFAIRS					
26	TECHNICAL AIDS CORPS	625,109,554.63	1,854,530,845.28	1,664,899,957.16	189,630,888.13	1,229,421,290.65
27	FOREIGN SERVICE ACADEMY (FSA)	38,324,509.30	112,670,420.98		112,670,420.98	74,345,911.68
28	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	105,121,071.10	327,777,364.00	327,777,364.00		222,656,292.90



NOTE 8

STATEMENTS OF SUBVENTIONS TO PARASTATALS (PERSONNEL COST AND OVERHEAD COST) FOR 2012

S/N	PARASTATALS	TOTAL RECURRENT SUBVENTION =N=	TOTAL RECURRENT BUDGET =N=	PERSONNEL COST BUDGET 2012 N	OVERHEAD COST BUDGET 2012 N	VARIANCE =N=
29	DIRECTORATE OF TECHNICAL COOP. IN AFRICA	68,554,317.95	228,472,267.80	138,022,227.71	90,450,040.09	159,917,949.85
30	NIGERIA INSTITUTE OF INTERNATIONAL AFFAIRS	151,384,262.01	498,083,132.48	279,003,613.12	219,079,519.36	346,698,870.46
	TOTAL FEDERAL MINISTRY OF FOREIGN AFFAIRS	988,493,715.00	3,021,534,030.55	2,409,703,161.99	611,830,868.56	2,033,040,315.54
	FEDERAL MINISTRY OF INFORMATION					
31	NIGERIAN TELEVISION AUTHORITY	1,705,054,895.18	5,746,945,037.72	5,221,944,273.44	525,000,764.28	4,041,890,142.55
32	FEDERAL RADIO CORPORATION OF NIGERIA	1,282,017,843.43	4,414,246,898.09	4,071,542,526.40	342,704,371.69	3,132,229,054.66
33	NEWS AGENCY OF NIGERIA	338,701,439.49	1,152,789,224.61	802,661,785.24	350,127,439.37	814,087,785.12
34	VOICE OF NIGERIA	473,438,567.64	1,745,510,898.95	957,301,233.46	788,209,665.49	1,272,072,331.32
35	NIGERIAN FILM CORPORATION	157,411,979.93	524,489,135.83	375,695,739.15	148,793,396.67	367,077,155.89
36	NATIONAL BROADCASTING COMMISSION	174,251,891.56	548,029,526.31	363,259,630.84	184,769,895.47	373,777,634.75
37	NIGERIA PRESS COUNCIL	99,738,854.68	324,385,340.82	149,380,525.66	175,004,815.16	224,646,486.14
38	NATIONAL FILM AND VIDEO CENSOR BOARD	279,701,158.49	914,172,824.80	607,738,793.64	306,434,031.16	634,471,666.32
39	ADVERTISING PRACTITIONERS OF NIGERIA	42,328,989.43	159,445,584.67	106,645,268.79	52,800,315.88	117,116,595.24
40	MDA GRANTS MADE BY MIN. OF INFORMATION	-	-	-	-	-
	TOTAL FEDERAL MINISTRY OF INFORMATION	4,552,645,619.83	15,530,014,471.81	12,656,169,776.63	2,873,844,695.18	10,977,368,851.98
	FEDERAL MINISTRY OF COMMUNICATION AND TECHNOLOGY					
41	NATIONAL INFORMATION TECHNOLOGY DEVELOPMENT AGENCY (NITDA)	91,892,464.56	367,078,991.12	273,525,934.50	93,553,056.63	275,186,526.56
42	NIPOST	2,005,987,621.93	7,109,404,596.39	7,109,404,596.39		5,103,416,974.46
43	NIGERIAN COMMUNICATION SATELLITE LIMITED (NIGCOMSAT)	484,951,893.86	1,959,534,232.38	1,792,490,081.75	167,044,150.63	1,474,582,338.52
	FEDERAL MINISTRY OF COMMUNICATION AND TECHNOLOGY	2,582,831,980.35	9,436,017,819.89	9,175,420,612.64	260,597,207.25	6,853,185,839.54
	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION (OHCSF)					
44	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	318,496,239.97	1,074,955,934.22	937,946,753.29	137,009,180.94	756,459,694.26
46	FED. TRAINING CENTRES	50,033,554.00	394,476,008.38	327,654,989.78	66,821,018.60	344,442,454.38
47	BUREAU OF PUBLIC SERVICE REFORMS	120,628,757.54	383,076,821.99	148,046,785.30	235,030,036.69	262,448,064.45
48	MDA GRANTS MADE BY (OHCSF)	23,077,543.00	-	-	-	(23,077,543.00)
	TOTAL OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FED (OHCSF)	512,236,094.50	1,852,508,764.59	1,413,648,528.36	438,860,236.23	1,340,272,670.09
	ECONOMIC SECTOR					
	FEDERAL MINISTRY OF AGRICULTURE					
49	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO	65,641,622.22	222,149,948.39	193,152,227.39	28,997,721.00	156,508,326.17
50	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) -ILORIN	128,923,804.11	428,691,717.01	329,177,217.01	99,514,500.00	299,767,912.89
51	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION-ILORIN	118,851,666.94	398,096,222.84	322,644,994.84	75,451,228.00	279,244,555.90
52	NATIONAL CEREALS RESEARCH INSTITUTE-BADEGI	336,106,318.83	1,144,503,321.01	1,040,426,494.01	104,076,827.00	808,397,002.18
53	NATIONAL VETERINARY RESEARCH INSTITUTE-VOM	622,773,609.01	2,074,773,087.20	1,834,424,314.20	240,348,773.00	1,451,999,478.19
54	NATIONAL ROOT CROPS RESEARCH INSTITUTE -UMUDIKE	629,104,247.65	2,145,340,486.87	2,004,948,237.87	140,392,249.00	1,516,236,239.22
55	NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR) -BENIN	446,392,972.92	1,638,225,614.42	1,512,088,291.42	126,137,323.00	1,191,832,641.50
56	INSTITUTE OF AGRICULTURAL RESEARCH -ZARIA	329,799,952.10	1,131,953,912.72	1,077,085,699.72	54,868,213.00	802,153,960.62
57	NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE -ZARIA	226,726,951.07	764,571,582.35	696,583,589.35	67,987,993.00	537,844,631.28
58	NATIONAL HORTICULTURAL RESEARCH INSTITUTE -IBADAN	313,627,245.18	1,075,176,111.89	1,015,825,312.89	59,350,799.00	761,548,866.71
60	COCOA RESEARCH INSTITUTE -IBADAN	277,380,470.99	949,387,535.42	888,655,215.42	60,732,320.00	672,007,064.43
61	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING -IBADAN	258,872,018.83	886,267,361.80	848,391,587.80	37,875,774.00	627,395,342.96
62	RUBBER RESEARCH INSTITUTE- BENIN	294,394,602.16	999,614,369.27	891,144,853.27	108,469,516.00	705,219,767.11
63	NATIONAL INSTITUTE OF FRESHWATER FISH-NEW BUSSA	164,140,074.79	693,981,232.96	567,843,909.96	126,137,323.00	529,841,158.16
64	NATIONAL AGRIC EXTENSION RESEARCH LIASON SERVICES-ZARIA	224,244,694.90	760,452,558.57	671,104,823.57	89,347,735.00	536,207,863.67
65	VETERINARY COUNCIL OF NIGERIA	39,986,085.44	206,184,997.19	129,152,074.19	77,032,923.00	166,198,911.75
66	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECH-IBADAN	187,827,008.88	631,410,870.57	548,567,145.57	82,843,725.00	443,583,861.69
67	FEDERAL COLLEGE OF AGRICULTURE -AKURE	109,230,655.71	368,242,868.20	310,565,874.20	57,676,994.00	259,012,212.49



NOTE 8

STATEMENTS OF SUBVENTIONS TO PARASTATALS (PERSONNEL COST AND OVERHEAD COST) FOR 2012

S/N	PARASTATALS	TOTAL RECURRENT SUBVENTION	TOTAL RECURRENT BUDGET	PERSONNEL COST BUDGET 2012	OVERHEAD COST BUDGET 2012	VARIANCE
		=N=	=N=	N	N	=N=
68	FEDERAL COLLEGE OF AGRICULTURE MOORE PLANTATION -IBADAN	118,992,514.59	397,303,389.65	314,479,529.65	82,823,860.00	278,310,875.06
69	FEDERAL COLLEGE OF AGRICULTURE -ISIAGU	185,598,849.85	632,344,804.99	590,909,305.99	41,435,499.00	446,745,955.13
70	FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY- NEW BUSSA	80,206,663.25	339,960,038.13	277,669,778.13	62,290,260.00	259,753,374.88
71	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY-VOM	141,811,033.30	470,287,866.79	403,932,843.79	66,355,023.00	328,476,833.49
72	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY -VOM	118,151,920.59	392,444,567.93	328,792,255.93	63,652,312.00	274,292,647.35
73	FEDERAL COLLEGE OF FRESH WATER FISHERIES -BAGA	104,952,276.10	214,450,697.59	152,160,437.59	62,290,260.00	109,498,421.49
74	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY-LAGOS	129,460,563.56	439,582,151.36	386,947,949.36	52,634,202.00	310,121,587.80
75	FEDERAL COOPERATIVE COLLEGE- IBADAN	35,113,731.53	118,159,926.13	96,284,926.11	21,875,000.02	83,046,194.59
76	FEDERAL COOPERATIVE COLLEGE- KADUNA	55,618,204.38	189,700,330.00	167,825,329.59	21,875,000.40	134,082,125.62
77	FEDERAL COOPERATIVE COLLEGE- OJI RIVER	39,241,583.21	132,448,643.45	110,573,643.43	21,875,000.02	93,207,060.24
78	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	93,573,723.64	313,747,412.33	256,477,117.33	57,270,295.00	220,173,688.69
79	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - KURU JOS	60,142,213.94	202,093,048.99	167,093,048.99	35,000,000.00	141,950,835.05
80	LAKE CHAD RESEARCH INSTITUTE - MAIDUGURI	136,362,527.21	462,335,953.81	407,316,292.81	55,019,661.00	325,973,426.60
81	NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH (NIOMR) - LAGOS	242,941,490.22	821,520,643.75	712,739,121.75	108,781,522.00	578,579,153.52
82	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	52,000,924.86	690,320,752.00	546,734,050.00	143,586,702.00	638,319,827.14
83	OFFICE OF THE PERMANENT REPRESENTATIVE TO F.A.O	54,705,348.00	101,876,183.82	49,134,601.82	52,741,582.00	47,170,835.82
84	FEDERAL COLLEGE OF HORTICULTURE - DADIN -KOWA - GOMBE	124,539,811.83	423,755,560.62	365,844,551.62	57,911,009.00	299,215,748.79
85	NATIONAL AGRICULTURAL INSURANCE CORPORATION (NAIC)	5,123,890.61	15,063,751.00	-	15,063,751.00	9,939,860.39
86	NIGERIA ANIMAL INSTITUTE	73,200,258.98	249,493,091.33	144,493,091.33	105,000,000.00	176,292,832.36
87	NIGERIA STORED PRODUCTS RESEARCH, ILORIN.	173,177,875.37	589,486,501.59	541,354,944.59	48,131,557.00	416,308,626.23
88	MDA GRANTS MADE BY MIN. OF AGRICULTURE	-	-	-	-	-
	TOTAL FEDERAL MINISTRY OF AGRICULTURE	6,798,939,406.76	23,715,399,113.92	20,902,544,682.48	2,812,854,431.44	16,916,459,707.17
	FEDERAL MINISTRY OF FINANCE	-	-	-	-	-
89	NATIONAL INSURANCE COMMISSION	169,376,495.01	538,011,628.58	274,342,488.08	263,669,140.49	368,635,133.57
	TOTAL FEDERAL MINISTRY OF FINANCE	169,376,495.01	538,011,628.58	274,342,488.08	263,669,140.49	368,635,133.57
	FEDERAL MINISTRY OF TRADE AND INVESTMENTS	-	-	-	-	-
91	STANDARD ORGANISATION OF NIGERIA	498,348,858.76	1,827,412,765.52	1,512,222,521.00	315,190,244.52	1,329,063,906.76
92	CENTRE FOR AUTOMATIVE DESIGN AND DEVELOPMENT	31,990,772.38	109,815,077.84	104,200,064.57	5,615,013.27	77,824,305.46
93	NATIONAL AUTOMATIVE COUNCIL	40,866,559.03	140,784,445.30	136,553,002.93	4,231,442.37	99,917,886.27
94	INDUSTRIAL TRAINING FUND	690,002,100.25	2,069,075,781.51	2,000,000,000.00	69,075,781.51	1,379,073,681.25
95	NIGERIAN EXPORT PROMOTION COUNCIL	162,799,847.14	560,567,498.43	507,174,242.67	53,393,255.76	397,767,651.28
96	NIGERIA ACCOUNTING STANDARDS BOARD	24,200,084.92	81,335,529.00	67,200,160.15	14,135,368.85	57,135,444.08
97	NIGERIAN EXPORT PROCESING ZONES AUTHORITY	251,772,660.32	803,800,094.25	453,456,726.12	350,343,368.13	552,027,433.92
98	CONSUMER PROTECTION COUNCIL	66,418,406.90	565,950,464.94	308,716,214.00	257,234,250.94	499,532,058.04
99	TRADE FAIR COMPLEX, LAGOS	37,009,472.17	117,606,656.28	58,056,727.67	59,549,928.62	80,597,184.11
100	FEDERAL PRODUCE INSPECTION	18,837,840.30	55,381,462.21	-	55,381,462.21	36,543,621.90
101	ONNE OIL AND GAS FREE ZONE AUTHORITY	79,518,079.11	270,951,148.71	139,587,339.86	131,363,808.86	191,433,069.60
103	ABUJA SECURITIES AND COMMODITY EXCHANGE COMMISSION	70,061,240.61	226,673,337.53	136,946,500.84	89,726,836.69	156,612,096.92
104	EXTERNAL TRADE SECTOR, GENEVA	53,300,323.83	-	-	-	(53,300,323.83)
105	EXTERNAL TRADE SECTOR, SHANGHAI	14,884,975.79	202,953,021.00	118,575,000.00	84,378,021.00	188,068,045.21
106	EXTERNAL TRADE SECTOR, TAIWAN	35,728,830.31	49,761,043.00	39,751,750.00	10,009,293.00	14,032,212.69
107	NIGERIAN INVESTMENT PROMOTION COUNCIL	-	56,806,818.00	42,515,590.00	14,291,228.00	56,806,818.00
108	MDA GRANTS FROM TRADE & INVESTMENTS	(222,549.88)	-	-	-	222,549.88
	TOTAL FEDERAL MINISTRY OF TRADE & INVESTMENTS	2,075,517,501.96	7,138,875,143.53	5,624,955,839.81	1,513,919,303.72	5,063,357,641.57
	FEDERAL MIN. OF LABOUR AND PRODUCTIVITY-HQTRS	-	-	-	-	-
109	MICHAEL IMOUDU INSTITUTE OF LABOUR STUDIES	134,115,948.19	437,569,366.69	286,794,911.20	150,774,455.49	303,453,418.50
110	NATIONAL PRODUCTIVITY CENTRE	232,375,283.34	785,206,736.75	676,752,164.92	108,454,571.82	552,831,453.41
110	NATIONAL DIRECTORATE OF EMPLOYMENT INCL. SKILL ACQUISITION	1,277,224,713.17	4,270,610,873.48	2,815,143,741.91	1,455,467,131.57	2,993,386,160.31
	TOTAL FEDERAL MIN. OF LABOUR AND PRODUCTIVITY	1,643,715,944.70	5,493,386,976.91	3,778,690,818.03	1,714,696,158.88	3,849,671,032.22



NOTE 8

STATEMENTS OF SUBVENTIONS TO PARASTATALS (PERSONNEL COST AND OVERHEAD COST) FOR 2012

S/N	PARASTATALS	TOTAL RECURRENT SUBVENTION =N=	TOTAL RECURRENT BUDGET =N=	PERSONNEL COST BUDGET 2012 N	OVERHEAD COST BUDGET 2012 N	VARIANCE =N=
	FED. MIN. OF SCIENCE AND TECHNOLOGY					
111	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURE	221,280,936.91	728,652,263.93	573,558,027.43	155,094,236.50	507,371,327.02
112	SHEDA SCIENCE AND TECHNOLOGY COMPLEX ABUJA	112,853,622.44	451,320,987.84	342,521,974.09	108,799,013.75	338,467,365.40
113	COOPERATIVE INFORMATION NETWORK	102,768,444.66	306,991,780.69	278,410,584.69	28,581,196.00	204,223,336.03
116	TECHNOLOGY BUSINESS INCUBATOR CENTRE - AGEGE	19,041,314.89	63,899,253.43	50,541,082.55	13,358,170.88	44,857,938.54
117	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABA	13,669,540.61	47,930,433.76	35,279,871.01	12,650,562.75	34,260,893.15
118	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	22,435,786.26	77,138,643.82	66,537,619.82	10,601,024.00	54,702,857.56
119	TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	14,837,905.07	50,717,797.77	39,437,709.89	11,280,087.88	35,879,992.69
120	TECHNOLOGY BUSINESS INCUBATOR CENTRE - CALABAR	9,554,864.50	33,088,080.96	23,501,902.96	9,586,178.00	23,533,216.45
121	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MINNA	13,809,486.49	57,278,559.25	47,802,068.63	9,476,490.63	43,469,072.76
122	TECHNOLOGY BUSINESS INCUBATOR CENTRE - WARRI	7,278,035.91	25,551,453.61	16,243,938.61	9,307,515.00	18,273,417.70
123	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MAIDUGURI	14,047,649.05	48,088,077.33	39,743,281.08	8,344,796.25	34,040,428.28
124	TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU	10,149,262.97	34,158,959.46	26,762,099.71	7,396,859.75	24,009,696.48
125	TECHNOLOGY BUSINESS INCUBATOR CENTRE - SOKOTO	9,863,857.94	36,933,210.61	26,644,726.99	10,288,483.63	27,069,352.67
126	TECHNOLOGY BUSINESS INCUBATOR CENTRE - UYO	9,278,723.21	30,294,512.70	23,128,149.82	7,166,362.88	21,015,789.49
127	TECHNOLOGY BUSINESS INCUBATOR CENTRE - B/KEBBI	8,901,232.40	31,030,620.83	23,853,211.95	7,177,408.88	22,129,388.42
128	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IGBOTAKO	10,456,692.07	37,066,946.12	28,456,611.00	8,610,335.13	26,610,254.05
129	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BAUCHI	11,552,591.67	39,360,353.38	30,493,537.38	8,866,816.00	27,807,761.71
130	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IBADAN	9,103,891.87	29,901,316.74	21,586,571.49	8,314,745.25	20,797,424.87
131	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BENIN	9,682,082.01	35,471,036.46	25,360,471.84	10,110,564.63	25,788,954.45
132	TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE-ONUIMO	10,620,459.74	35,176,432.52	27,913,469.64	7,262,962.88	24,555,972.78
133	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABEOKUTA	19,683,215.13	72,329,198.67	58,941,235.79	13,387,962.88	52,645,983.54
134	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YOLA	10,126,000.73	35,153,410.74	25,406,806.74	9,746,604.00	25,027,410.00
135	TECHNOLOGY BUSINESS INCUBATOR CENTRE - JOS	9,873,028.61	31,667,448.96	23,529,486.08	8,137,962.88	21,794,420.35
136	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YENEGOA	6,145,724.69	22,311,889.08	13,506,796.56	8,805,092.52	16,166,164.39
137	NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY- IBADAN	64,934,917.66	243,740,964.51	210,509,191.63	33,231,772.88	178,806,046.85
138	CENTRE FOR ADAPTATION OF TECHNOLOGY - AWKA (ELDI AWKA)	58,385,907.28	267,423,265.18	231,640,206.68	35,783,058.50	209,037,357.90
139	NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT ILE IFE	116,189,623.75	460,862,931.13	338,292,562.75	122,570,368.38	344,673,307.38
140	REGIONAL CENTRE FOR TECHNOLOGY MANAGEMENT (NACETEM)-LAGOS	55,903,212.20	118,992,071.54	69,976,997.92	49,015,073.63	63,088,859.34
141	NATIONAL ENGINEERING DESIGN AND DEVELOPMENT CENTRE-NNEWI	172,990,602.69	283,321,899.14	227,983,533.01	55,338,366.13	110,331,296.44
142	AFRICA REGIONAL CENTRE FOR SPACE SCIENCE AND TECHNOLOGY-ILE-IFE	78,508,747.20	269,680,614.00	229,175,939.13	40,504,674.88	191,171,866.80
143	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	167,396,856.90	577,045,168.39	489,537,233.89	87,507,934.50	409,648,311.49
144	CENTRE FOR SPACE TRANSPORT AND PROPLULSION, EPE-LAGOS	155,476,522.75	473,119,775.96	416,978,254.96	56,141,521.00	317,643,253.21
145	CENTRE FOR BASIC SPACE SCIENCE NSUKKA ENUGU STATE	222,560,342.60	274,910,018.69	225,418,716.69	49,491,302.00	52,349,676.09
146	CENTRE FOR GEODESY AND GEODYNAMICS TORO BAUCHI	96,325,270.75	316,284,866.35	263,695,641.73	52,589,224.63	219,959,595.60
147	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	65,566,747.80	625,488,774.49	535,944,740.36	89,544,034.13	559,922,026.69
148	PROJECT DEVELOPMENT INSTITUTE - ENUGU	93,493,697.28	827,787,723.09	719,158,189.84	108,629,533.25	734,294,025.81
149	NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION- ABUJA	91,430,297.72	372,114,481.02	310,848,369.64	61,266,111.38	280,684,183.30
150	NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY- ZARIA	204,632,624.30	729,133,907.96	626,952,088.71	102,181,819.25	524,501,283.65
151	NATIONAL INSTITUTE FOR TRYPASONOMIASIS RESEARCH - KADUNA	341,203,422.20	1,146,323,380.84	1,062,950,998.22	83,372,382.63	805,119,958.65
152	FEDRAL INSTITUTE OF INDUSTRIAL RESEARCH - OSHODI	331,019,072.13	1,206,028,503.42	1,044,023,551.04	162,004,952.38	875,009,431.29
153	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE - ENUGU	116,695,682.87	602,739,729.57	455,021,917.19	147,717,812.38	486,044,046.70
154	HYDRAULIC EQUIPMENT RESEARCH INSTITUTE - KANO	80,416,849.41	175,907,470.59	134,999,903.71	40,907,566.88	95,490,621.18
155	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE. - AKURE	82,344,269.28	280,797,298.14	238,794,992.51	42,002,305.63	198,453,028.85
156	COLLEGE OF CHEMICAL AND LEATHER TECHNOLOGY - ZARIA	185,273,947.52	660,553,321.53	581,027,935.91	79,525,385.63	475,279,374.02
157	NIGERIA INSTITUTE FOR SCIENCE LABORATORY TECHNOLOGY -IBADAN	74,105,057.20	234,964,371.87	176,106,019.87	58,858,352.00	160,859,314.68
158	POWER EQUIPMENT AND ELECTRICAL MACHINERY DEV. CENTRE - OKENE	76,461,642.43	247,758,137.49	206,159,049.12	41,599,088.38	171,296,495.06
159	NATIONAL CENTRE FOR REMOTE SENSING - JOS	191,486,466.08	713,085,619.89	639,399,684.14	73,685,935.75	521,599,153.80
160	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE - MINNA	78,201,926.92	267,266,779.31	213,531,543.56	53,735,235.75	189,064,852.39
161	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ILORIN	20,806,847.48	26,221,911.74	23,812,551.99	2,409,359.75	5,415,064.26
162	TECHNOLOGY BUSINESS INCUBATOR CENTRE - TARABA	129,346,539.44	31,695,148.33	24,063,166.45	7,631,981.88	(97,651,391.11)
163	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KADUNA	20,325,609.84	37,191,507.51	29,559,525.64	7,631,981.88	16,865,897.68
164	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE (PEDI), ILESHA	57,871,884.83	276,130,921.10	255,589,442.10	20,541,479.00	218,259,036.27



NOTE 8

STATEMENTS OF SUBVENTIONS TO PARASTATALS (PERSONNEL COST AND OVERHEAD COST) FOR 2012

S/N	PARASTATALS	TOTAL RECURRENT SUBVENTION	TOTAL RECURRENT BUDGET	PERSONNEL COST BUDGET 2012	OVERHEAD COST BUDGET 2012	VARIANCE
		=N=	=N=	N	N	=N=
165	ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME (AMTP) TARABA	13,287,864.28	96,150,373.59	75,608,894.59	20,541,479.00	82,862,509.31
166	TECHNOLOGY BUSINESS INCUBATOR - ENUGU	87,573,720.75	-	-	-	(87,573,720.75)
167	ENERGY COMMISSION OF NIGERIA	424,057,142.78	1,708,470,498.41	1,309,153,387.04	399,317,111.38	1,284,413,355.63
168	SOKOTO ENERGY RESEARCH CENTRE	8,262,916.06	36,170,463.00	-	36,170,463.00	27,907,546.94
169	CENTRE FOR ENERGY RESEARCH & DEVELOPMENT - NSUKKA	3,721,585.70	37,960,653.50	-	37,960,653.50	34,239,067.80
	TOTAL FED. MIN. OF SCIENCE AND TECHNOLOGY	4,653,272,167.93	15,986,835,219.93	13,235,075,465.78	2,751,759,754.14	11,333,563,052.00
	FEDERAL MINISTRY OF TRANSPORT	-	-	-	-	-
173	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	224,672,651.54	745,539,343.17	608,749,382.82	136,789,960.34	520,866,691.63
174	NIGERIAN RAILWAY CORPORATION	1,183,027,178.13	3,964,996,453.04	3,782,555,911.39	182,440,541.65	2,781,969,274.91
175	NATIONAL INLAND WATERWAYS AUTHORITY	211,083,290.45	723,722,860.09	684,135,075.80	39,587,784.28	512,639,569.64
176	MARITIME ACADEMY- ORON	226,097,753.36	783,940,753.64	652,256,190.41	131,684,563.23	557,843,000.28
177	COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA	58,928,108.42	204,055,985.71	204,055,985.71	-	145,127,877.30
	TOTAL FEDERAL MINISTRY OF TRANSPORT	1,903,808,981.89	6,422,255,395.65	5,931,752,546.14	490,502,849.51	4,518,446,413.76
	FEDERAL MINISTRY OF AVIATION	-	-	-	-	-
178	NIGERIA METEOROLOGICAL SERVICES (NIMET)	688,584,275.17	2,639,948,791.97	2,383,482,588.00	256,466,203.97	1,951,364,516.80
179	NIGERIA COLLEGE OF AVIATION TECHNOLOGY - ZARIA	606,116,178.22	1,967,785,297.06	1,457,231,113.10	510,554,183.96	1,361,669,118.84
180	ACCIDENT INVESTIGATION BUREAU	130,072,222.88	396,985,712.82	134,307,603.44	262,678,109.38	266,913,489.94
	TOTAL FEDERAL MINISTRY OF AVIATION	1,424,772,676.26	5,004,719,801.84	3,975,021,304.53	1,029,698,497.31	3,579,947,125.58
	FEDERAL MINISTRY OF POWER	-	-	-	-	-
181	NATIONAL RURAL ELECTRIFICATION AGENCY	72,210,216.71	650,136,658.43	575,646,093.43	74,490,565.00	577,926,441.72
182	NIGERIAN ELECTRICITY REGULATION COMMISSION	191,868,814.52	1,147,647,634.29	772,147,348.49	375,500,285.81	955,778,819.77
183	NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED/GTE (NELMCO)	320,760,886.56	101,168,549.00	101,168,549.00	-	(219,592,337.56)
	TOTAL FEDERAL MINISTRY OF POWER	584,839,917.79	1,898,952,841.73	1,448,961,990.92	449,990,850.81	1,314,112,923.94
	FEDERAL MIN OF PETROLEUM RESOURCES	-	-	-	-	-
184	PETROLEUM TRAINING INSTITUTE	6,827,654,368.20	10,210,875,986.16	9,992,740,056.20	218,135,929.97	3,383,221,617.96
185	NIGERIA NUCLEAR REGULATORY AGENCY	255,611,701.12	885,041,896.52	724,731,689.64	160,310,206.88	629,430,195.40
186	NIGERIA CONTENT DEVELOPMENT AND MONITORING BOARD	601,758,132.77	1,868,009,390.71	1,628,760,149.71	239,249,241.00	1,266,251,257.93
187	PETROLEUM PRODUCTS PRICING REGULATORY AGENCY	4,030,878,211.76	5,799,981,105.19	5,725,920,534.69	74,060,570.50	1,769,102,893.43
	TOTAL FEDERAL MIN OF PETROLEUM RESOURCES	11,715,902,413.86	18,763,908,378.58	18,072,152,430.23	691,755,948.34	7,048,005,964.71
	FEDERAL MINISTRY OF MINES AND STEEL DEVELOPMENT-	-	-	-	-	-
188	COUNCIL OF NIGERIAN MINING ENGINEERS AND GEOSCIENCES	33,277,513.88	109,088,822.22	60,225,635.46	48,863,186.76	75,811,308.34
189	NATIONAL STEEL RAW MATERIAL EXPLORATION AGENCY, KADUNA	141,164,437.90	489,274,614.49	423,153,776.41	66,120,838.08	348,110,176.60
190	NATIONAL METALLURGICAL DEVELOPMENT CENTRE JOS.	154,335,002.45	522,393,250.42	428,115,407.32	94,277,843.10	368,058,247.96
191	METALLURGICAL TRAINING INSTITUTE, ONITSHA	193,492,286.80	571,805,397.37	390,045,393.15	181,760,004.21	378,313,110.57
192	NATIONAL IRON ORE MINING PROJECT - ITAKPE	499,843,604.46	1,897,177,380.62	1,897,177,380.62	-	1,397,333,776.16
193	AJAKUTA STEEL COMPANY LIMITED	1,207,983,891.33	4,584,413,983.75	4,584,413,983.75	-	3,376,430,092.42
196	NIGERIAN INSTITUTE OF MINING AND GEOSCIENCES	28,497,698.86	385,722,386.57	341,972,386.57	43,750,000.00	357,224,687.71
197	MDA GRANTS FROM MIN. OF MINES & STEEL DEV.	26,102,400.52	-	-	-	-
	TOTAL FEDERAL MINISTRY OF MINES AND STEEL DEVELOPMENT	2,284,696,836.20	8,559,875,835.43	8,125,103,963.28	434,771,872.15	6,275,178,999.24
	FEDERAL MINISTRY OF WORKS	-	-	-	-	-
198	FEDERAL SCHOOL OF SURVEY, OYO	193,269,141.90	661,138,315.07	598,291,064.52	62,847,250.55	467,869,173.17



NOTE 8

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S/N	PARASTATALS	TOTAL RECURRENT SUBVENTION	TOTAL RECURRENT BUDGET	PERSONNEL COST BUDGET 2012	OVERHEAD COST BUDGET 2012	VARIANCE
		=N=	=N=	N	N	=N=
199	COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	57,181,106.32	175,026,778.16	155,127,469.39	19,899,308.77	117,845,671.84
200	SURVEY COUNCIL OF NIGERIA	49,710,119.33	166,328,528.90	135,880,921.73	30,447,607.17	116,618,409.57
	TOTAL FEDERAL MINISTRY OF WORKS	300,160,367.55	1,002,493,622.13	889,299,455.64	113,194,166.49	702,333,254.59
	FED. MIN. OF TOURISM CULTURE AND NATIONAL ORIENTATION-					
201	NIGERIAN TOURISM DEVELOPMENT CORPORATION	367,453,346.90	1,134,077,646.45	593,972,635.20	540,105,011.25	766,624,299.54
202	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	991,771,370.31	3,290,384,969.29	2,808,822,890.91	481,562,078.38	2,298,613,598.98
203	NATIONAL COUNCIL FOR ARTS AND CULTURE	206,170,102.86	1,159,862,204.01	876,622,871.76	283,239,332.25	953,692,101.15
204	CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	329,606,848.82	376,508,715.79	243,395,360.41	133,113,355.38	46,901,866.96
205	NATIONAL TROUPE OF NIGERIA	118,924,311.80	288,621,233.84	133,695,144.34	154,926,089.50	169,696,922.05
206	NATIONAL THEATRE	136,199,898.64	451,608,565.48	301,076,839.73	150,531,725.75	315,408,666.84
207	NATIONAL GALLERY OF ART	332,375,178.97	1,236,370,531.52	905,631,449.77	330,739,081.75	903,995,352.55
208	NATIONAL WAR MUSEUM -P UMUAHIA	58,254,124.54	85,048,881.94	74,708,443.94	10,340,438.00	26,794,757.41
209	NATIONAL INSTITUTE OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	467,248,100.85	1,437,598,594.50	1,198,007,953.88	239,590,640.63	970,350,493.66
210	NATIONAL INSTITUTE FOR CULTURE ORIENTATION	392,751,196.54	1,419,768,828.73	1,008,371,183.86	411,397,644.88	1,027,017,632.19
211	INSTITUTE OF ARCHEOLOGY AND MUSEUM STUDIES - JOS	34,937,537.69	123,019,543.24	107,661,657.86	15,357,885.38	88,082,005.55
216	NATIONAL ORIENTATION AGENCY	1,445,529,759.45	5,425,370,240.68	4,811,223,396.18	614,146,844.50	3,979,840,481.24
	TOTAL FED. MIN. OF TOURISM CULTURE AND NATIONAL ORIENTATION	4,881,221,777.37	16,428,239,955.47	13,063,189,827.85	3,365,050,127.63	11,547,018,178.10
	NATIONAL PLANNING COMMISSION					
217	NIGERIA INSTITUTE FOR SOCIAL AND ECONOMIC RESEARCH	245,028,037.39	824,563,420.52	691,077,789.39	133,485,631.13	579,535,383.13
218	CENTRE FOR MANAGEMENT DEVELOPMENT	200,833,699.52	685,106,613.66	627,839,435.55	57,267,178.11	484,272,914.15
	TOTAL NATIONAL PLANNING COMMISSION	445,861,736.91	1,509,670,034.19	1,318,917,224.95	190,752,809.24	1,063,808,297.27
219	FEDERAL MINISTRY OF WATER RESOURCES					
220	ANAMBRA/IMO RBDA	175,176,279.61	593,221,440.52	518,646,070.98	74,575,369.54	418,045,160.91
221	BENIN/OWENA RBDA	108,700,545.64	372,410,152.27	297,576,083.02	74,834,069.25	263,709,606.62
222	CHAD BASIN RBDA	136,063,223.28	458,347,262.84	386,686,639.79	71,660,623.05	322,284,039.56
223	CROSS RIVER RBDA	120,854,088.06	405,255,413.06	331,087,667.60	74,167,745.46	284,401,325.00
224	HADEJIA-JAMA'ARE RBDA	132,955,799.27	450,230,073.36	393,444,313.14	56,785,760.21	317,274,274.08
225	LOWER BENUE RBDA	100,832,626.59	339,766,498.72	287,106,401.06	52,660,097.67	238,933,872.13
226	LOWER NIGER RBDA	191,539,015.70	826,324,035.44	486,557,536.72	339,766,498.72	634,785,019.74
227	NIGER DELTA RBDA	173,651,158.84	586,410,628.27	503,203,498.54	83,207,129.72	412,759,469.43
228	OGUN/OSUN RBDA	146,054,743.41	490,534,555.42	405,354,729.54	85,179,825.88	344,479,812.01
229	SOKOTO RIMA RBDA	151,379,424.85	508,196,314.61	418,677,769.86	89,518,544.74	356,816,889.76
230	UPPER BENUE RBDA	119,164,151.43	403,864,165.01	354,824,543.29	49,039,621.72	284,700,013.58
231	UPPER NIGER RBDA	100,347,442.09	338,627,713.92	289,014,978.78	49,612,735.13	238,280,271.82
232	NATIONAL WATER RESOURCES INSTITUTE-KADUNA	104,555,775.01	354,297,944.70	310,901,257.54	43,396,687.16	249,742,169.69
	TOTAL FEDERAL MINISTRY OF WATER RESOURCES	1,761,274,273.78	6,127,486,198.13	4,983,081,489.86	1,144,404,708.27	4,366,211,924.34
	LAW & JUSTICE					
	FEDERAL MIN. OF JUSTICE					
233	NIGERIA LAW REFORM COMMISSION	97,587,726.33	310,706,678.82	206,642,463.31	104,064,215.51	213,118,952.49
234	LEGAL AID COUNCIL	274,345,149.92	855,248,567.98	636,139,459.19	219,109,108.79	580,903,418.05
235	COUNCIL OF LEGAL EDUCATION	48,913,650.74	1,179,697,710.42	1,042,918,067.86	151,779,642.56	1,145,784,059.68
236	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	362,698,702.27	560,857,856.15	428,794,627.42	132,063,228.73	198,159,153.88
237	REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	25,797,984.97	83,618,483.81	40,723,265.65	42,895,218.16	57,820,498.84



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		=N=	=N=	N	N	=N=
238	NATIONAL DRUG LAW ENFORCEMENT AGENCY	2,789,299,764.59	9,511,197,954.12	8,880,969,451.36	630,228,502.76	6,721,898,189.53
239	NIGERIA COPYRIGHT COMMISSION	311,174,802.99	833,802,488.36	518,584,432.13	315,218,056.23	522,627,685.37
240	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSIONS	550,841,979.61	1,820,738,909.75	1,310,075,679.67	510,663,230.07	1,269,896,930.13
	TOTAL FEDERAL MIN. OF JUSTICE	4,460,659,761.42	15,170,868,649.39	13,064,847,446.58	2,106,021,202.80	10,710,208,887.97
241	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	829,363,775.58	3,839,900,696.99	2,936,267,061.65	903,633,635.34	3,010,536,921.41
	TOTAL:INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMM.	829,363,775.58	3,839,900,696.99	2,936,267,061.65	903,633,635.34	3,010,536,921.41
	SOCIAL SECTOR	-	-	-	-	-
	FED MIN OF YOUTH DEVELOPMENT	-	-	-	-	-
242	NATIONAL YOUTH SERVICE CORPS (NYSC)	16,823,180,037.66	68,946,528,220.76	61,797,074,502.27	7,149,453,718.49	52,123,348,183.10
	TOTAL FED MIN OF YOUTH DEVELOPMENT	16,823,180,037.66	68,946,528,220.76	61,797,074,502.27	7,149,453,718.49	52,123,348,183.10
	FEDERAL MINISTRY OF EDUCATION	-	-	-	-	-
243	EDUCATION TAX FUND	228,327,714.79	449,994,204.67	404,217,138.54	45,777,066.13	221,666,489.87
244	WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)	79,896,066.90	681,609,287.82	599,579,449.08	82,029,838.73	601,713,220.92
245	JOINT ADMISSIONS MATRICULATION BOARD	686,908,765.94	2,361,273,304.28	2,240,040,234.28	121,233,070.00	1,674,364,538.34
246	WEST AFRICAN EXAMINATION COUNCIL (LOCAL)	969,882,120.72	3,350,166,590.17	3,297,522,964.17	52,643,626.00	2,380,284,469.45
247	NIGERIA ISTITUTE FOR EDUCATION PLANNERS AND ADMINISTRATION	143,966,789.17	481,506,906.72	357,698,205.97	123,808,700.75	337,540,117.55
248	NATIONAL LIBRARY NIGERIA	437,197,757.22	1,600,407,364.75	1,275,633,889.50	324,773,475.25	1,163,209,607.53
249	NATIONAL EXAMINATION COUNCIL	1,445,737,254.52	4,960,994,743.97	4,764,303,760.97	196,690,983.00	3,515,257,489.45
250	MASS LITERACY COUNCIL	242,807,579.89	833,412,842.92	683,690,875.92	149,721,967.00	590,605,263.03
251	NOMADIC EDUCATION COMMISSION	116,557,128.50	393,975,936.98	323,959,223.61	70,016,713.38	277,418,808.48
252	NATIONAL EDUCATION RESEARCH AND DEVELOPMENT COUNCIL	448,862,546.12	1,477,949,606.35	995,714,101.35	482,235,505.00	1,029,087,060.23
253	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	339,549,599.43	1,254,198,261.99	1,175,438,069.99	78,760,192.00	914,648,662.57
254	TEACHERS REGISTRATION COUNCIL OF NIGERIA	215,148,099.16	734,981,424.96	626,522,415.96	108,459,009.00	519,833,325.79
255	COMPUTER REGISTRATION COUNCIL OF NIGERIA	79,426,119.93	274,267,994.30	195,186,788.30	79,081,206.00	194,841,874.37
256	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	210,761,187.05	776,601,007.96	565,808,931.71	210,792,076.25	565,839,820.91
257	NATIONAL TEACHERS INSTITUTE	383,113,154.17	1,297,783,549.47	1,089,518,819.72	208,264,729.75	914,670,395.29
258	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	62,000,858.42	214,401,338.04	179,327,472.29	35,073,865.75	152,400,479.62
259	NATIONAL BOARD FOR TECHNICAL EDUCATION SECRETARIAT	398,535,699.10	1,289,433,899.68	929,089,268.98	360,344,630.70	890,898,200.58



NOTE 8
STATEMENTS OF SUBVENTIONS TO PARASTATALS (PERSONNEL COST AND OVERHEAD COST) FOR 2012

S/N	PARASTATALS	TOTAL RECURRENT SUBVENTION	TOTAL RECURRENT BUDGET	PERSONNEL COST BUDGET 2012	OVERHEAD COST BUDGET 2012	VARIANCE
		=N=	=N=	N	N	=N=
	FEDERAL POLYTECHNICS					
260	FEDERAL POLYTECHNIC ADO-EKITI	711,047,196.47	2,444,092,708.87	2,309,961,381.62	134,131,327.25	1,733,045,512.40
261	FEDERAL POLYTECHNIC BAUCHI	694,780,029.60	2,308,544,484.25	2,192,887,161.50	115,657,322.75	1,613,764,454.64
262	FEDERAL POLYTECHNIC BIDA	975,060,933.51	3,318,368,142.20	3,138,935,624.33	179,432,517.88	2,343,307,208.70
263	FEDERAL POLYTECHNIC IDAH	639,911,065.23	2,170,049,361.26	2,032,499,452.76	137,549,908.50	1,530,138,296.02
264	FEDERAL POLYTECHNIC KAURA-NAMODA	735,265,876.64	2,458,562,703.37	2,329,196,147.00	129,366,556.38	1,723,296,826.73
265	FEDERAL POLYTECHNIC MUBI	955,635,825.43	3,281,366,701.34	3,153,134,411.59	128,232,289.75	2,325,730,875.92
266	FEDERAL POLYTECHNIC NASARAWA	721,274,406.46	2,450,074,345.25	2,345,274,578.62	104,799,766.83	1,728,799,938.78
267	FEDERAL POLYTECHNIC UWANA-AFIKPO	1,016,534,278.96	3,491,084,464.02	3,369,544,417.27	121,540,046.75	2,474,550,185.05
268	FEDERAL POLYTECHNIC KADUNA	2,037,511,883.66	7,187,029,323.91	6,874,805,948.41	312,223,375.50	5,149,517,440.25
269	FEDERAL POLYTECHNIC OFFA	583,422,556.70	1,996,115,590.81	1,885,487,349.94	110,628,240.88	1,412,693,034.11
270	FEDERAL POLYTECHNIC EDE	531,536,073.59	1,632,151,348.49	1,547,858,721.37	84,292,627.13	1,100,615,274.90
271	FEDERAL POLYTECHNIC AUCHI	1,277,649,049.02	4,443,952,742.07	4,280,386,500.94	163,566,241.13	3,166,303,693.05
272	FEDERAL POLYTECHNIC NEKEDE	962,429,335.09	3,327,951,260.65	3,230,442,642.02	97,508,618.63	2,365,521,925.56
273	FEDERAL POLYTECHNIC OKO	1,163,458,055.23	3,999,787,811.97	3,846,999,555.22	152,788,256.75	2,836,329,756.74
274	FEDERAL POLYTECHNIC DAMATURU	291,356,083.44	973,087,755.42	911,178,034.54	61,909,720.88	681,731,671.98
275	FEDERAL POLYTECHNIC HUSSAINI ADAMU	252,590,576.27	836,234,476.44	706,985,099.82	129,249,376.63	583,643,900.17
276	FEDERAL POLYTECHNIC GWANDU	754,673,954.75	2,644,299,168.91	2,525,044,472.28	119,254,696.63	1,889,625,214.16
277	FEDERAL POLYTECHNIC ILARO	551,937,633.64	1,853,227,427.66	1,782,113,727.53	71,113,700.13	1,301,289,794.02
278	YABA COLLEGE OF TECHNOLOGY	1,303,322,956.08	4,570,444,581.10	4,343,340,793.60	227,103,787.50	3,267,121,625.02
279	FEDERAL POLYTECHNIC BALI	243,561,269.20	805,230,382.09	592,200,888.59	213,029,493.50	561,669,112.89
280	FEDERAL POLYTECHNIC Ekowe	321,147,536.16	1,203,183,845.32	990,654,593.82	212,529,251.50	882,036,309.16
	FEDERAL COLLEGE OF EDUCATION					
281	FEDERAL COLLEGE OF EDUCATION, ABEOKUTA	487,919,310.86	1,680,386,988.67	1,608,386,752.05	72,000,236.63	1,192,467,677.82
282	FEDERAL COLLEGE OF EDUCATION, AKOKA	446,303,377.01	1,536,807,856.05	1,472,709,635.05	64,098,221.00	1,090,504,479.04
283	FEDERAL COLLEGE OF EDUCATION, ASABA	410,253,645.58	1,431,089,649.88	1,334,984,292.50	96,105,357.38	1,020,836,004.30
284	FEDERAL COLLEGE OF EDUCATION, BICHI	378,599,270.77	1,303,533,338.94	1,244,427,030.82	59,106,308.13	924,934,068.17
285	FEDERAL COLLEGE OF EDUCATION, GOMBE	443,213,441.70	1,523,565,712.92	1,462,623,089.42	60,942,623.50	1,080,352,271.21
286	FEDERAL COLLEGE OF EDUCATION, GAUSAU	249,745,808.80	864,337,974.60	809,102,132.10	55,235,842.50	614,592,165.81
287	FEDERAL COLLEGE OF EDUCATION, KANO	442,126,931.92	1,520,061,478.49	1,435,286,469.62	84,775,008.88	1,077,934,546.57
288	FEDERAL COLLEGE OF EDUCATION, KATSINA	391,575,969.68	1,346,596,171.50	1,272,950,087.13	73,646,084.38	955,020,201.83
289	FEDERAL COLLEGE OF EDUCATION, KOTANGORA	450,201,788.17	1,553,295,595.97	1,483,101,450.60	70,194,145.38	1,103,093,807.80
290	FEDERAL COLLEGE OF EDUCATION, OBUDU	531,665,560.95	1,829,888,407.95	1,686,400,080.20	143,488,327.75	1,298,222,847.00
291	FEDERAL COLLEGE OF EDUCATION, OKENE	564,489,628.71	1,939,650,514.29	1,820,361,752.54	119,288,761.75	1,375,160,885.57
292	FEDERAL COLLEGE OF EDUCATION, OMOUKU	586,136,405.80	2,092,337,368.35	2,007,123,084.10	85,214,284.25	1,506,200,962.54
293	FEDERAL COLLEGE OF EDUCATION, ONDO	646,083,416.04	2,222,656,790.77	2,124,693,565.02	97,963,225.75	1,576,573,374.73
294	FEDERAL COLLEGE OF EDUCATION, OYO	614,541,649.08	2,114,141,901.19	2,017,487,543.69	96,654,357.50	1,499,600,252.11
295	FEDERAL COLLEGE OF EDUCATION, PANKSHIN	476,578,396.08	1,636,497,520.64	1,540,014,449.64	96,483,071.00	1,159,919,124.56
296	FEDERAL COLLEGE OF EDUCATION, POTISKUM	384,086,251.59	1,318,217,561.10	1,234,123,622.35	84,093,938.75	934,131,309.52
297	FEDERAL COLLEGE OF EDUCATION, UMUNZE	480,360,940.58	1,651,259,106.53	1,556,755,715.66	94,503,390.88	1,170,898,165.95
298	FEDERAL COLLEGE OF EDUCATION, YOLA	431,632,128.56	1,505,990,794.42	1,446,210,134.92	59,780,659.50	1,074,358,665.87
299	FEDERAL COLLEGE OF EDUCATION, ZARIA	1,001,943,554.44	3,456,465,976.02	3,356,214,748.52	100,251,227.50	2,454,522,421.58
300	FEDERAL COLLEGE OF EDUCATION, EHA-AMUFU	384,945,845.28	1,324,488,948.06	1,256,869,879.69	67,619,068.38	939,543,102.78
301	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	1,218,959,047.99	4,292,952,714.62	4,196,110,315.87	96,842,398.75	3,073,993,666.63
302	NATIONAL UNIVERSITY COMMISSION SECRETARIAT	695,834,085.60	2,443,014,682.53	1,669,273,477.41	773,741,205.13	1,747,180,596.93
	FEDERAL UNIVERSITIES					
303	UNIVERSITY OF IBADAN	3,788,501,311.52	12,985,201,967.28	12,724,561,392.72	260,640,574.56	9,196,700,655.76
304	UNIVERSITY OF LAGOS	2,902,662,543.14	9,968,910,351.05	9,807,818,541.05	161,091,810.00	7,066,247,807.91
305	UNIVERSITY OF NIGERIA NNSUKA	3,328,671,922.82	11,453,450,741.80	11,224,719,961.32	228,730,780.49	8,124,778,818.98
306	AHMADU BELLO UNIVERSITY, ZARIA	3,808,838,262.41	13,047,079,668.74	12,823,548,538.14	223,531,130.59	9,238,241,406.33
307	OBAFEMI AWOLOWO UNIVERSITY	2,866,734,246.30	9,894,264,762.77	9,729,793,256.67	164,471,506.10	7,027,530,516.48
308	UNIVERSITY OF BENIN	3,665,317,921.13	12,471,095,745.44	12,305,463,285.14	165,632,460.30	8,805,777,824.31



NOTE 8

STATEMENTS OF SUBVENTIONS TO PARASTATALS (PERSONNEL COST AND OVERHEAD COST) FOR 2012

S/N	PARASTATALS	TOTAL RECURRENT SUBVENTION	TOTAL RECURRENT BUDGET	PERSONNEL COST BUDGET 2012	OVERHEAD COST BUDGET 2012	VARIANCE
		=N=	=N=	N	N	=N=
309	UNIVERSITY OF JOS	2,080,425,771.20	7,050,004,622.54	6,893,519,935.33	156,484,687.21	4,969,578,851.35
310	UNIVERSITY OF CALABAR	2,726,007,029.43	9,404,677,343.24	9,218,203,425.10	186,473,918.15	6,678,670,313.82
311	UNIVERSITY OF ILORIN	1,728,305,039.97	5,967,834,886.30	5,855,835,247.40	111,999,638.90	4,239,529,846.33
312	UNIVERSITY OF ABUJA	1,177,895,473.05	4,032,540,217.37	3,920,761,954.84	111,778,262.53	2,854,644,744.32
313	UNIVERSITY OF AGRICULTURE, ABEOKUTA	1,501,005,518.39	5,144,131,927.09	5,002,120,858.75	142,011,068.34	3,643,126,408.70
314	UNIVERSITY OF AGRICULTURE MAKURDI	1,365,019,765.04	4,683,040,322.06	4,605,656,324.63	77,383,997.42	3,318,020,557.02
315	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	964,322,262.23	3,326,700,431.52	3,248,919,758.21	77,780,673.30	2,362,378,169.28
316	UNIVERSITY OF PORT - HARCOURT	2,545,051,212.68	8,720,620,609.60	8,591,829,186.61	128,791,422.99	6,175,569,396.92
317	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	918,942,266.75	3,165,069,321.61	3,082,444,270.45	82,625,051.16	2,246,127,054.86
318	UNIVERSITY OF TECHNOLOGY, OWERRI	1,915,393,450.18	6,562,212,808.94	6,381,126,019.43	181,086,789.51	4,646,819,358.76
319	UNIVERSITY OF TECHNOLOGY AKURE	1,198,903,177.99	4,122,945,714.38	3,964,792,868.48	158,152,845.89	2,924,042,536.38
320	UNIVERSITY OF TECHNOLOGY, MINNA	1,276,895,758.90	4,399,061,392.86	4,270,075,271.06	128,986,121.80	3,122,165,633.96
321	UNIVERSITY OF TECHNOLOGY, YOLA	1,005,367,332.32	3,482,422,942.24	3,397,605,352.24	84,817,590.00	2,477,055,609.91
322	UNIVERSITY OF UYO	2,396,983,103.63	8,289,063,997.62	8,157,648,411.51	131,415,586.11	5,892,080,893.99
323	UNIVERSITY OF MAIDUGURI	2,752,432,690.04	9,504,498,621.84	9,285,220,612.02	219,278,009.82	6,752,065,931.81
324	NNAMDI AZIKIWE UNIVERSITY, AWKA	1,996,409,480.66	6,892,902,445.44	6,793,584,128.76	99,318,316.68	4,896,492,964.78
325	BAYERO UNIVERSITY, KANO	2,091,146,158.79	7,056,108,187.81	6,888,679,842.89	167,428,344.92	4,964,962,029.02
326	USMAN DAN FODIO UNIVERSITY, SOKOTO	1,707,193,469.22	5,783,037,303.46	5,550,655,929.05	232,381,374.42	4,075,843,834.24
327	DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA	307,200,580.52	1,037,799,623.87	948,631,627.79	89,167,996.08	730,599,043.35
328	COLLEGE OF PETROLEUM AND GAS ENGINEERING, EFFURUN.	139,466,845.63	473,037,675.55	334,114,264.37	138,923,411.18	333,570,829.92
329	NATIONAL OPEN UNIVERSITY	1,018,295,909.96	3,432,400,479.72	2,768,227,734.10	664,172,745.62	2,414,104,569.76
330	NATIONAL MATHEMATICAL CENTRE, SHEDA	161,399,438.81	543,185,040.61	420,640,162.49	122,544,878.12	381,785,601.80
331	FRENCH LANGUAGE VILLAGE, BADAGRY	165,065,343.04	560,272,501.68	480,060,836.04	80,211,665.64	395,207,158.63
332	ARABIC LANGUAGE VILLAGE, BORNO	100,516,747.34	339,344,212.65	279,578,133.67	59,766,078.98	238,827,465.31
333	FEDERAL UNIVERSITY OYE EKITI	220,207,886.56	784,411,827.21	687,189,605.00	97,222,222.21	564,203,940.65
334	FEDERAL UNIVERSITY OTUOKE	224,259,337.96	791,604,967.21	694,382,745.00	97,222,222.21	567,345,629.25
335	FEDERAL UNIVERSITY DUTSE	203,202,316.36	725,821,570.21	628,599,348.00	97,222,222.21	522,619,253.85
336	FEDERAL UNIVERSITY NDUFU ALIKE	222,339,091.88	786,206,208.21	688,983,986.00	97,222,222.21	563,867,116.33
337	FEDERAL UNIVERSITY LAFIA	234,540,649.87	834,381,455.13	737,159,233.00	97,222,222.13	599,840,805.25
338	FEDERAL UNIVERSITY DUTSIN - MA	243,607,039.53	865,232,556.21	768,010,334.00	97,222,222.21	621,625,516.69
339	FEDERAL UNIVERSITY KASHERE	247,289,414.49	878,511,794.21	781,289,572.00	97,222,222.21	631,222,379.72
340	FEDERAL UNIVERSITY LOKOJA	231,921,066.72	824,625,240.21	727,403,018.00	97,222,222.21	592,704,173.50
341	FEDERAL UNIVERSITY WUKARI	247,584,316.57	878,492,697.21	781,270,475.00	97,222,222.21	630,908,380.65
342	UNESCO PARIS	652,653,100.00	-	-	-	(652,653,100.00)
	TOTAL:FEDERAL MINISTRY OF EDUCATION	91,257,955,724.40	311,577,238,126.82	297,577,517,868.24	13,999,720,258.58	220,319,282,402.42
	FEDERAL MIN. OF HEALTH					
343	NATIONAL HEALTH INSURANCE SCHEME	381,889,734.04	1,289,771,709.73	1,131,008,893.76	158,762,815.97	907,881,975.69
344	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	466,741,345.95	2,041,131,614.51	1,562,179,181.00	478,952,433.51	1,574,390,268.56
346	NATIONAL ABROVIRUS AND VECTOR RESEARCH.	27,782,125.92	90,746,364.97	87,407,053.52	3,339,311.45	62,964,239.05
347	RADIOGRAPHERS REGISTRATION BOARD	45,966,538.17	156,088,149.01	120,362,799.09	35,725,349.92	110,121,610.84
348	DENTAL TECHNOLOGY REGISTRATION BOARD	41,021,885.63	134,789,340.57	129,095,246.00	5,694,094.58	93,767,454.95
349	HEALTH RECORDS REGISTRATION BOARD	14,207,422.17	47,699,694.73	44,184,819.73	3,514,875.00	33,492,272.56
350	OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	75,070,165.28	245,738,523.89	239,530,375.42	6,208,148.48	170,668,358.61
351	COMMUNITY HEALTH PRACTITIONERS REGISTRATION BOARD	20,822,303.80	68,902,305.90	61,872,555.32	7,029,750.57	48,080,002.10
352	NURSING AND MIDWIFERY COUNCIL	115,680,947.38	386,907,524.65	381,031,880.87	5,875,643.78	271,226,577.27
353	PHARMACIST COUNCIL OF NIGERIA	101,399,020.56	516,282,839.03	504,894,643.87	11,388,195.17	414,883,818.47
354	MEDICAL AND DENTAL COUNCIL OF NIGERIA	72,036,745.44	236,312,330.45	222,261,545.69	14,050,784.76	164,275,585.00
355	NATIONAL AGENCY FOR FOOD AND DRUG ADM. & CONTROL (NAFDAC)	808,989,167.77	3,411,912,949.21	3,396,351,040.48	15,561,908.73	2,602,923,781.44
356	MEDICAL REHABILITATION THERAPY BOARD	64,237,331.05	204,692,275.52	139,720,665.09	64,971,610.42	140,454,944.47
357	FEDERAL SCHOOL OF DENTAL TECHNOLOGY AND THERAPY ENUGU	153,856,892.39	497,836,160.64	451,239,209.95	46,596,869.69	343,979,268.24
358	ENVIRONMENTAL HEALTH OFFICERS TUTORS-IBADAN	14,250,873.21	45,330,945.60	26,165,169.21	19,165,776.39	31,080,072.40



NOTE 8

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		=N=	=N=	N	N	=N=
359	NURSE TUTOR TRAINING -ENUGU	11,031,350.56	34,332,525.40	32,320,096.95	2,012,428.46	23,301,174.84
360	NURSE TUTOR PRORAMME AKOKA LAGOS	31,503,958.52	105,706,536.21	103,770,802.00	1,935,734.21	74,202,577.70
361	NURSE TUTOR TRAINING -KADUNA	13,421,489.04	45,150,222.61	41,564,174.61	3,586,048.00	31,728,733.57
362	NURSE TUTOR TRAINING -IBADAN	8,843,078.16	28,319,060.55	26,306,632.09	2,012,428.46	19,475,982.39
363	NATIONAL POST GRADUATE MEDICAL COLLEGE OF NIGERIA- IJANIKIN LAGOS	71,065,605.74	237,323,705.71	202,719,759.35	34,603,946.36	166,258,099.97
364	NATIONAL HEALTH EQUIPMENT TRAINING CENTRES(NHETC)	-	2,053,297.75	-	2,053,297.75	2,053,297.75
365	NATIONAL HEALTH EQUIPMENT TRAINING CENTRE,MAIDUGURI	346,286.05	2,053,297.75	-	2,053,297.75	1,707,011.70
366	NATIONAL HEALTH EQUIPMENT TRAINING CENTRE,ZARIA	346,286.05	2,053,297.75	-	2,053,297.75	1,707,011.70
367	NATIONAL HEALTH EQUIPMENT TRAINING CENTRE ENUGU	1,831,122.85	2,053,297.75	-	2,053,297.75	222,174.90
368	PHC TUTORS PROGRAMME UCH-IBADAN	11,229,295.82	36,359,405.14	34,601,968.34	1,757,436.81	25,130,109.32
369	PHC TUTORS PROGRAMME KADUNA	1,648,749.96	5,021,250.41	5,021,250.41	5,021,250.41	3,372,500.45
370	COMMUNITY HEALTH TUTOR PROGRAMME UCH	8,853,887.67	28,537,025.31	26,779,587.67	1,757,437.64	19,683,137.64
371	UNIVERSITY COLLEGE HOSPITAL IBADAN	2,797,309,099.13	9,313,771,027.73	9,003,285,031.37	310,485,996.36	6,516,461,928.60
372	LAGOS UNIVERSITY TEACHING HOSPITAL	2,195,137,276.56	7,141,775,722.23	6,972,732,189.74	169,043,532.49	4,946,638,445.67
373	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	2,679,179,600.94	8,785,866,536.62	8,522,418,750.06	263,447,786.57	6,106,686,935.69
374	UNIVERSITY OF NIGERIA TEACHING HOSPITAL ENUGU	2,642,494,560.15	8,657,600,894.25	8,490,986,335.58	166,614,558.68	6,015,106,334.11
375	UNIVERSITY OF BENIN TEACHING HOSPITAL	2,395,649,179.81	7,788,523,397.23	7,649,784,880.95	138,738,516.28	5,392,874,217.42
376	OBAFEMI AWOLowo UNIVERSITY TEACHING HOSPITAL IFE	2,053,153,851.02	6,756,974,377.02	6,587,222,062.29	169,752,314.74	4,703,820,526.00
377	UNIVERSITY OF ILORIN TEACHING HOSPITAL	2,192,230,861.32	7,277,856,728.14	7,150,487,207.64	127,369,520.50	5,085,625,866.82
378	JOS UNIVERSITY TEACHING HOSPITAL	1,841,801,751.41	6,038,188,811.77	5,912,279,104.90	125,909,706.87	4,196,387,060.36
379	UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	1,898,662,820.32	6,186,188,141.74	6,034,943,474.08	151,244,667.67	4,287,525,321.43
380	UNIVERSITY OF CALABAR TEACHING HOSPITAL	2,042,165,879.08	6,913,316,447.31	6,753,471,878.66	159,844,568.65	4,871,150,568.23
381	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	1,927,604,670.68	6,351,197,555.59	6,177,976,470.15	173,221,085.43	4,423,592,884.91
382	USMAN DAN FODIO UNIVERSITY TEACHING HOSPITAL	1,549,775,458.96	6,213,120,333.94	6,011,605,474.57	201,514,859.37	4,663,344,874.98
383	AMINU KANO UNIVERSITY TEACHING HOSPITAL	1,535,381,616.36	4,987,296,070.69	4,833,420,454.43	153,875,616.26	3,451,914,454.32
384	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL	1,613,661,074.27	5,263,905,836.94	5,131,545,208.78	132,360,628.16	3,650,244,762.67
385	UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	1,313,186,261.97	4,306,779,031.23	4,191,027,302.68	115,751,728.55	2,993,592,769.26
386	UNIVERSITY OF UYO TEACHING HOSPITAL	1,253,252,355.45	3,938,657,933.41	3,846,643,973.62	92,013,959.79	2,685,405,577.96
387	ABUBAKAR TAFAWA BALEWA UNIVERSITY	960,620,358.13	3,076,283,992.43	2,956,154,380.35	120,129,612.08	2,115,663,634.30
388	NATIONAL HOSPITAL ABUJA	1,978,057,855.10	5,642,550,970.66	5,335,991,568.04	306,559,402.63	3,664,493,115.57
389	FEDERAL SPECIALIST HOSPITAL IRRUA	1,315,394,867.44	4,537,124,443.81	4,345,492,116.09	191,632,327.72	3,221,729,576.37
390	FEDERAL STAFF HOSPITAL ABUJA	373,278,342.80	1,418,911,348.77	1,366,329,023.30	52,582,325.48	1,045,633,005.97
391	FEDERAL PSYCHIATRIC HOSPITAL, ENUGU	457,077,858.71	1,494,960,795.25	1,416,996,690.12	77,964,105.12	1,037,882,936.53
392	FEDERAL PSYCHIATRIC HOSPITAL, KADUNA	324,726,945.80	1,044,045,124.59	962,373,748.58	81,671,376.01	719,318,178.79
393	FEDERAL PSYCHIATRIC HOSPITAL, CALABAR	437,229,892.53	1,495,536,695.21	1,217,046,342.20	278,490,353.01	1,058,306,802.68
394	FEDERAL PSYCHIATRIC HOSPITAL, MADUGURI	359,814,438.23	1,186,202,159.96	1,108,019,296.84	78,182,863.12	826,387,721.74
395	FEDERAL NEURO PSYCHIATRIC HOSPITAL, KWARE SOKOTO	300,117,989.99	1,003,809,317.91	925,447,407.65	78,361,910.26	703,691,327.92
396	FEDERAL NEURO PSYCHIATRIC HOSPITAL, YABA	1,067,768,020.35	3,446,829,886.19	3,361,600,474.89	85,229,411.29	2,379,061,865.84
397	FEDERAL NEURO PSYCHIATRIC HOSPITAL, ABEOKUTA	575,949,668.40	1,920,586,573.10	1,842,725,881.85	77,860,691.25	1,344,636,904.70
398	FEDERAL PSYCHIATRIC HOSPITAL, USELU BENIN	501,995,615.92	1,671,845,960.06	1,593,593,321.87	78,252,638.19	1,169,850,344.14
399	NATIONAL ORTHOPAEDIC HOSPITAL, IGBOBI LAGOS	966,243,353.72	3,199,369,906.66	3,107,568,898.32	91,801,008.33	2,233,126,552.94
400	NATIONAL ORTHOPAEDIC HOSPITAL, DALA KANO	581,984,779.08	1,919,997,500.37	1,837,071,775.65	82,925,724.71	1,338,012,721.28
401	NATIONAL ORTHOPAEDIC HOSPITAL, ENUGU	774,533,949.88	2,542,689,312.66	2,463,490,807.88	79,198,504.78	1,768,155,362.78
402	NATIONAL TB AND LEPROSY REFERRED HOSPITAL AND TRAINING ZARIA	125,031,023.03	408,899,501.28	347,447,041.73	61,452,459.55	283,868,478.25
	FEDERAL MEDICAL CENTRES					
403	FEDERAL MEDICAL CENTRE UMUAHIA	1,102,926,115.92	3,654,024,731.48	3,592,643,127.63	61,381,603.85	2,551,098,615.55
404	FEDERAL MEDICAL CENTRE, OWO	931,655,218.58	3,050,884,610.97	2,984,222,305.42	66,662,305.54	2,119,229,392.38
405	FEDERAL MEDICAL CENTRE ABEOKUTA	1,001,303,058.52	3,326,607,847.85	3,271,045,655.55	55,562,192.29	2,325,304,789.32
406	FEDERAL MEDICAL CENTRE OWERRI	1,562,916,543.20	5,165,721,543.48	5,105,911,290.65	59,810,252.84	3,602,805,000.29
407	FEDERAL MEDICAL CENTRE MARKURDI	1,243,912,576.86	4,142,159,611.28	4,061,189,628.88	80,969,982.40	2,898,247,034.42
408	FEDERAL MEDICAL CENTRE KATSINA	701,162,125.65	2,326,540,474.15	2,264,936,103.28	61,604,370.87	1,625,378,348.50
409	FEDERAL MEDICAL CENTRE GOMBE	884,208,009.28	2,920,346,864.82	2,857,325,022.58	63,021,842.24	2,036,138,855.54
410	FEDERAL MEDICAL CENTRE YOBE	654,557,568.84	2,125,878,198.47	1,959,102,282.73	166,775,915.75	1,471,320,629.63



NOTE 8

STATEMENTS OF SUBVENTIONS TO PARASTATALS (PERSONNEL COST AND OVERHEAD COST) FOR 2012

S/N	PARASTATALS	TOTAL RECURRENT SUBVENTION	TOTAL RECURRENT BUDGET	PERSONNEL COST BUDGET 2012	OVERHEAD COST BUDGET 2012	VARIANCE
		=N=	=N=	N	N	=N=
411	FEDERAL MEDICAL CENTRE ASABA	689,673,562.73	2,273,091,956.07	2,205,997,944.95	67,094,011.12	1,583,418,393.34
412	FEDERAL MEDICAL CENTRE BIDA	737,373,736.57	2,389,861,916.18	2,319,726,009.99	70,135,906.19	1,652,488,179.61
413	FEDEARL MEDICAL CENTRE GUSAU ZAMFARA	551,336,557.07	1,826,605,726.99	1,759,409,059.83	67,196,667.16	1,275,269,169.92
414	FEDERAL MEDICAL CENTRE YOLA	587,981,669.43	1,907,267,588.16	1,844,793,051.34	62,474,536.82	1,319,285,918.73
415	FEDERAL MEDICAL CENTRE, ABAKALIKI	1,325,668,558.52	4,278,896,860.34	4,211,258,732.09	67,638,128.25	2,953,228,301.82
416	FEDERAL MEDICAL CENTRE IDO-EKITI	1,196,823,226.87	3,922,742,987.54	3,848,884,732.37	73,858,255.17	2,725,919,760.67
417	FEDERAL MEDICAL CENTRE LOKOJA	528,534,170.64	1,804,911,469.93	1,693,707,706.19	111,203,763.74	1,276,377,299.29
418	FEDERAL MEDICAL CENTRE AZARE	659,160,216.26	2,141,936,059.22	2,080,670,635.75	61,265,423.48	1,482,775,842.96
419	FEDERAL MEDICAL CENTRE KEBBI	440,162,328.11	1,450,836,014.19	1,390,460,691.31	60,375,322.88	1,010,673,686.07
420	FEDERALMEDICAL CENTEE TARABA	621,245,493.39	2,064,367,436.94	2,016,423,217.64	47,944,219.29	1,443,121,943.55
421	FEDERAL MEDICAL CENTRE JIGAWA	353,430,096.61	1,154,605,438.34	1,093,683,894.84	60,921,543.50	801,175,341.72
422	FEDERAL MEDICAL CENTRE NASARAWA	1,711,518,626.70	4,475,664,911.13	4,414,356,583.75	61,308,327.38	2,764,146,284.43
423	FEDERAL MEDICAL CENTRE BAYELSA	766,069,146.16	2,518,566,627.61	2,456,544,596.67	62,022,030.94	1,752,497,481.45
424	FEDERAL MEDICAL CENTRE, EBUTE METTA	700,415,439.90	2,380,202,971.30	2,321,578,025.47	58,624,945.82	1,679,787,531.40
425	NATIONAL EYE CENTRE KADUNA	457,182,680.49	1,498,331,542.54	1,432,694,229.82	65,637,312.71	1,041,148,862.04
426	INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	42,559,661.70	137,942,856.36	110,424,892.57	27,517,963.79	95,383,194.66
	FEDERAL STAFF CLINICS					
428	FEDERAL STAFF CLINIC, ABUJA PHASE I	1,387,874.02	5,263,402.87	-	5,263,402.87	3,875,528.85
429	FEDERAL STAFF HOSPITAL ABUJA PHASE II	5,272,652.22	3,615,300.31	-	3,615,300.31	(1,657,351.91)
430	FEDERAL STAFF EYE CLINIC, ABUJA	882,682.12	5,021,250.43	-	5,021,250.43	4,138,568.31
431	FEDERAL STAFF DENTAL CLINIC, ABUJA	882,682.12	5,021,250.43	-	5,021,250.43	4,138,568.31
432	FEDERAL STAFF DENTAL CLINIC, LAGOS	1,059,218.35	6,025,500.52	-	6,025,500.52	4,966,282.18
433	FEDERAL STAFF CLINIC GWARINPA	882,682.12	5,021,250.43	-	5,021,250.43	4,138,568.31
	POST HEALTH SERVICE (PHS)					
434	PORT HEALTH SERVICE, ABUJA	663,622.34	2,021,053.29	-	2,021,053.29	1,357,430.95
435	PORT HEALTH SERVICE YOLA	597,259.81	1,818,947.96	-	1,818,947.96	1,221,688.15
436	PORT HEALTH SERVICE JALINGO	597,259.81	1,818,947.96	-	1,818,947.96	1,221,688.15
437	PORT HEALTH SERVICE MAIDUGURI	597,259.81	1,818,947.96	-	1,818,947.96	1,221,688.15
438	PORT HEALTH SERVICE DAMATURU	398,173.21	1,212,631.97	-	1,212,631.97	814,458.77
439	PORT HEALTH SERVICE KANO	398,173.21	1,212,631.97	-	1,212,631.97	814,458.77
440	PORT HEALTH SERVICE KATSINA	398,173.21	1,212,631.97	-	1,212,631.97	814,458.77
441	PORT HEALTH SERVICE DUTSE	497,717.01	1,515,789.97	-	1,515,789.97	1,018,072.96
442	PORT HEALTH SERVICE ILORIN	597,259.81	1,818,947.96	-	1,818,947.96	1,221,688.15
443	PORT HEALTH SERVICE SOKOTO	597,259.81	1,818,947.96	-	1,818,947.96	1,221,688.15
444	PORT HEALTH SERVICE IBADAN	497,717.01	1,515,789.97	-	1,515,789.97	1,018,072.96
445	PORT HEALTH SERVICE, ABEOKUTA	597,259.81	1,818,947.96	-	1,818,947.96	1,221,688.15
446	PORT HEALTH SERVICE PORT-HARCOURT	1,327,243.68	4,042,106.58	-	4,042,106.58	2,714,862.90
447	PORT HEALTH SERVICE CALABAR	1,327,243.68	4,042,106.58	-	4,042,106.58	2,714,862.90
448	PORT HEALTH SERVICE LAGOS	1,327,243.68	4,042,106.58	-	4,042,106.58	2,714,862.90
449	PORT HEALTH WARRI	398,173.21	1,212,631.97	-	1,212,631.97	814,458.77
	INSTITUTE FOR CHILD HEALTH					
450	INSTITUTE OF CHILD HEALTH (LUTH)	464,669.70	1,415,147.37	-	1,415,147.37	950,477.67
451	INSTITUTE OF CHILD HEALTH (UBTH)	464,669.70	1,415,147.37	-	1,415,147.37	950,477.67
452	INSTITUTE OF CHILD HEALTH (UCH)	464,669.70	1,415,147.37	-	1,415,147.37	950,477.67
453	INSTITUTE OF CHILD HEALTH (ABUTH)	464,669.71	1,415,147.37	-	1,415,147.37	950,477.66
454	INSTITUTE OF CHILD HEALTH ENUGU	464,669.70	1,415,147.37	-	1,415,147.37	950,477.67





NOTE 8

STATEMENTS OF SUBVENTIONS TO PARASTATALS (PERSONNEL COST AND OVERHEAD COST) FOR 2012

S/N	PARASTATALS	TOTAL RECURRENT SUBVENTION	TOTAL RECURRENT BUDGET	PERSONNEL COST BUDGET 2012	OVERHEAD COST BUDGET 2012	VARIANCE
		=N=	=N=	N	N	=N=
	NATIONAL INSTITUTE FOR PHARM. RESEARCH AND DEVELOPMENT ABUJA.	151,914,865.98	689,295,870.27	612,809,973.00	76,485,897.27	537,381,004.29
455	NIGERIA INSTITUTE OF MEDICAL RESEARCH YABA	224,699,868.39	757,441,847.01	686,012,204.12	71,429,642.88	532,741,978.62
456	INSTITUTE OF PUBLIC ANALYST OF NIGERIA	39,358,498.38	133,754,924.62	106,882,094.16	26,872,830.45	94,396,426.24
457	MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA, YABA.	131,613,022.71	440,761,582.05	420,852,481.44	19,909,100.62	309,148,559.34
458	FEDERAL SCHOOL OF OCCUPATIONAL THERAPY YABA.	109,800,064.84	344,157,811.91	328,269,215.16	15,888,596.75	234,357,747.06
459	NOMA CHILDREN HOSPITAL, SOKOTO.	8,485,129.63	25,841,363.11		25,841,363.11	17,356,233.48
460	INSTITUTE OF CHARTERED CHEMIST OF NIGERIA	45,630,316.36	151,889,072.38	135,989,741.87	15,899,330.51	106,258,756.03
461	INSTITUTE OF FORENSIC LABORATORY-OSHODI	37,066,744.30	28,019,390.92		28,019,390.92	(9,047,353.38)
462	DENTAL THERAPISTS REGISTRATION BOARD	1,150,495.30	95,743,398.00	92,239,576.99	3,503,821.00	94,592,902.70
463	NATIONAL EAR CARE CENTRE	246,336,448.03	790,379,720.73	720,152,800.64	70,226,920.09	544,043,272.70
464	ONCH. BAUCHI ZONE	560,649.29	1,707,450.26	-	1,707,450.26	1,146,800.97
465	ONCHO. ENUGU ZONE	600,146.94	1,707,450.20	-	1,707,450.20	1,107,303.26
466	ONCHO. IBADAN	574,352.27	1,869,474.29	-	1,869,474.29	1,295,122.02
467	ONCHO. KADUNA	613,849.94	1,869,474.29	-	1,869,474.29	1,255,624.35
468	FEDERAL SCHOOL OF MEDICAL LABORATORY, JOS	115,264,767.66	307,051,954.24	231,210,327.21	75,841,627.03	191,787,186.58
469	MDA GRANTS FROMMIN. OF HEALTH	60,950,000.00	-			(60,950,000.00)
	TOTAL: FEDERAL MIN. OF HEALTH	66,183,498,672.31	218,613,241,875.61	211,053,954,591.76	7,559,287,283.85	152,429,743,203.29
	FEDERAL MINISTRY OF ENVIRONMENT					
470	NATIONAL PARK HEADQUARTERS	29,890,353.05	227,446,683.15	144,931,062.37	82,515,620.78	197,556,330.10
471	KAINJI NATIONAL PARK	114,890,008.25	386,345,455.09	296,579,613.36	89,765,841.73	271,455,446.84
472	OYO NATIONAL PARK	89,536,021.50	317,114,167.06	211,745,258.83	105,368,908.23	227,578,145.55
473	CHAD BASIN NATIONAL PARK	83,033,289.41	272,252,996.25	175,392,889.63	96,860,106.63	189,219,706.84
474	GASHAKA GUMTI NATIONAL PARK	91,211,366.43	336,130,006.56	216,304,712.69	119,825,293.87	244,918,640.14
475	CROSS RIVER NATIONAL PARK	115,380,850.45	374,549,315.66	292,333,003.23	82,216,312.43	259,168,465.21
476	KAMUKU NATIONAL PARK	61,253,544.49	199,162,657.04	123,482,514.64	75,680,142.40	137,909,112.55
477	OKUMU NATIONAL PARK	57,539,249.01	201,380,465.99	118,381,031.41	82,999,434.58	143,841,216.98
478	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	127,115,635.26	465,840,291.60	352,252,808.65	113,587,482.95	338,724,656.35
479	FEDERAL COLLEGE OF FORESTRY - IBADAN	188,228,358.16	788,575,580.68	675,125,536.43	113,450,044.25	600,347,222.51
480	FEDERAL COLLEGE OF FORESTRY - JOS	208,652,150.87	607,569,795.17	456,978,763.74	150,591,031.43	398,917,644.30
481	FORESTRY RESEARCH INSTITUTE OF IBADAN	420,881,234.11	1,683,363,755.19	1,331,466,156.31	351,897,598.88	1,262,482,521.07
482	FORESTRY MECHANISATION COLLEGE AFAKA	229,375,197.69	495,875,114.89	393,495,864.84	102,379,250.06	266,499,917.21



NOTE 8
STATEMENTS OF SUBVENTIONS TO PARASTATALS (PERSONNEL COST AND OVERHEAD COST) FOR 2012

S/N	PARASTATALS	TOTAL RECURRENT SUBVENTION =N=	TOTAL RECURRENT BUDGET =N=	PERSONNEL COST BUDGET 2012 N	OVERHEAD COST BUDGET 2012 N	VARIANCE =N=
483	MDA GRANTS FROM MIN. OF ENVIRONMENT	17,400,647.40	-			(17,400,647.40)
	TOTAL: FEDERAL MINISTRY OF ENVIRONMENT	1,834,387,906.08	6,355,606,284.33	4,788,469,216.12	1,567,137,068.21	4,521,218,378.24
	PRESIDENCY- NATIONAL SPORTS COMMISSION		-			
484	NIGERIA FOOTBALL ASSOCIATION	633,188,836.92	1,878,133,243.07	89,013,410.10	1,789,119,832.97	1,244,944,406.16
485	NIGERIA INSTITUTE FOR SPORT (NIS)	137,223,129.54	470,909,511.69	314,519,602.22	156,389,909.47	333,686,382.15
486	MDA GRANTS FROM SPORTS COMMISSION	2,146,452,540.83	-			(2,146,452,540.83)
487	TOTAL NATIONAL SPORTS COMMISSION	2,916,864,507.29	2,349,042,754.76	403,533,012.32	1,945,509,742.44	(567,821,752.53)
	CONSOLIDATED SALARY					
488	NIGERIA RAILWAY CORPORATION (PENSION)					-
	TOTAL: CONSOLIDATED SALARY	-	-			-
	NATIONAL SECURITY ADVISER					
489	NATIONAL SECURITY ADVISER (PRESIDENTIAL AIR FLEET)	218,144,950.38	685,552,651.69	20,400,000.00	665,152,651.69	467,407,701.31
490	OFFICE OF NATIONAL SECURITY ADVISER	983,782,800.86	3,926,530,868.04	285,198,830.98	3,641,332,037.07	2,942,748,067.18
491	NATIONAL SECURITY ADVISER (OPERATIONS FUND)	3,405,119,696.26	28,353,374,217.48	23,513,183,677.30	4,840,190,540.18	24,948,254,521.22
492	NATIONAL SECURITY ADVISER (INTELLIGENCE COMMUNITY)	2,486,746,666.45	26,672,392,140.00	23,582,664,377.23	3,089,727,762.78	24,185,645,473.55
	TOTAL: NATIONAL SECURITY ADVISER	7,093,794,113.95	59,637,849,877.22	47,401,446,885.50	12,236,402,991.72	52,544,055,763.27
	GRAND TOTAL	266,672,003,855.00	856,540,909,813.28	782,287,853,322.61	74,253,056,490.67	589,881,957,158.54

As approved in the Annual appropriation Act, Agencies are funded for Personnel cost and Overhead on amonthly basis. The Act setting up these Agencies require them to prepare Annual Financial Statements that are audited by External Auditors appointed from the list approved by the Auditor-General for the Federation. As of now these Agencies do not submit monthly Transcript of Accounts to the Treasury for consolidation. As such funds provided for Personnel Coost and Overhead as classified as Grants and Subventions in the Annual Financial Statements of the Federal Government. However efforts are being made to ensure all the Agencies submit monthly reports to the Treasury for consolidation as required by the International Public Sector Accounting Standards (IPSAS).

NOTE 9
SCHEDULE OF TRANSFER FROM CONSOLIDATED REVENUE FUND (CRF) TO CAPITAL DEVELOPMENT FUND (CDF) TO FUND CAPITAL PROJECTS (ACCORDING TO SUPERVISING MDAS) IN 2012.

S/N	MINISTRY/DEPARTMENT	ACTUAL AMOUNT OF FUNDING	BUDGETED AMOUNT	ACTUAL FUNDING ON BUDGET	REMARKS
		N	N	%	
1	PRESEDCENCY	11,729,351,257.41	15,660,312,363.00	74.90	
2	SECRETARY TO THE GOVERNMENT OF THE FEDERATION	10,671,212,745.35	32,727,541,202.00	32.61	
3	FEDERAL MINISTRY OF YOUTH DEVELOPMENT	3,327,752,473.28	7,147,232,697.00	46.56	
4	POLICE AFFAIRS	4,636,292,004.66	2,645,306,497.00	175.26	
5	POLICE FORMATIONS AND COMMANDS	5,246,891,638.68	9,656,295,375.00	54.34	
6	MINISTRY OF WOMEN AFFAIRS	1,494,690,986.31	3,215,499,900.00	46.48	
7	MINISTRY OF AGRICULTURE	26,142,756,926.63	48,191,750,277.00	54.25	
8	MINISTRY OF WATER RESOURCES	39,219,360,803.83	75,188,411,862.00	52.16	
9	OFFICE OF THE AUDITOR-GENERAL FOR THE FED.	265,907,859.02	553,280,000.00	48.06	
10	INDEPENDENT CORRUPT PRACTICES COMMISSION	43,352,688.98	128,440,000.00	33.75	
11	MINISTRY OF DEFENCE	34,330,583,070.84	45,436,143,373.00	75.56	
12	MINISTRY OF EDUCATION	34,832,452,637.20	66,833,018,506.00	52.12	
13	UNIVERSAL BASIC EDUCATION COMMISSION	63,117,316,830.00	63,117,316,830.00	100.00	
14	FEDERAL CAPITAL TERRITORY ADMINISTRATION	33,357,910,640.71	46,257,784,097.00	72.11	
15	MINISTRY OF FOREIGN & INTER GOVT. AFFAIRS	5,239,117,462.13	7,448,776,613.00	70.34	
16	MINISTRY OF FINANCE	1,112,338,039.44	2,118,530,831.00	52.51	
17	MINISTRY OF HEALTH	33,682,405,509.30	60,920,219,702.00	55.29	
18	MINISTRY OF TRADE & INVESTMENTS	1,258,323,122.96	2,976,071,606.00	42.28	
19	MINISTRY OF INFORMATION	3,257,128,893.82	4,758,910,762.00	68.44	
20	MINISTRY OF COMMUNICATION	7,629,304,548.43	9,279,682,251.00	82.22	
21	MINISTRY OF INTERIOR	4,202,074,597.01	7,558,800,000.00	55.59	
22	OFFICE OF THE HEAD OF SERVICE OF THE FED.	2,830,198,347.02	4,950,966,988.00	57.16	
23	MINISTRY OF JUSTICE	270,529,619.38	566,124,000.00	47.79	
24	MINISTRY OF LABOUR & PRODUCTIVITY	1,422,024,583.09	3,166,787,928.00	44.90	
25	MINISTRY OF SCIENCE AND TECHNOLOGY	13,072,466,115.08	27,311,725,393.00	47.86	
26	MINISTRY OF POWER	39,550,991,519.19	75,464,688,374.00	52.41	
27	MINISTRY OF TRANSPORT	24,022,722,273.69	122,479,372,512.00	19.61	Incl. SURE P Budget of N33.36Bil.
28	MINISTRY OF AVIATION	30,954,939,294.28	43,161,384,933.00	71.72	
29	MINISTRY OF WORKS	125,287,700,949.92	330,463,529,702.00	37.91	Incl. SURE P Budget of N85.56Bil.
30	MINISTRY OF LAND, HOUSING & URBAN DEVELOPMENT	18,762,724,028.04	41,919,081,732.00	44.76	
31	MINISTRY OF PETROLEUM	1,727,909,968.00	8,125,710,784.00	21.26	
32	MINISTRY OF MINES & STEEL DEVELOPMENT	1,468,035,426.17	3,168,680,538.00	46.33	
33	NATIONAL WAGES & SALARIES COMMISSION	106,083,737.34	247,000,000.00	42.95	
34	MINISTRY OF ENVIRONMENT	7,339,296,464.37	14,400,247,131.00	50.97	
35	MINISTRY OF TOURISM, CULTURE & NAT. ORIENTATION	1,980,761,452.63	3,244,986,894.00	61.04	
36	NATIONAL PLANNING COMMISSION	936,184,702.70	1,045,798,000.00	89.52	
37	NATIONAL SPORTS COMMISSION	1,090,020,699.87	2,020,597,975.00	53.95	
38	OFFICE OF THE NATIONAL SECURITY ADVISER	49,039,740,362.67	63,850,401,092.00	76.80	
39	MINISTRY OF NIGER DELTA AFFAIRS	41,984,427,601.27	102,622,134,484.00	40.91	Incl. SURE P Budget of N21.7Bil.
40	NIGER DELTA DEVELOPMENT COMMISSION	38,736,768,000.00	48,673,424,630.00	79.59	
41	NATIONAL POPULATION COMMISSION	839,572,288.46	1,959,590,000.00	42.84	
42	CODE OF CONDUCT BUREAU	531,153,862.04	1,131,578,245.00	46.94	
43	CODE OF CONDUCT TRIBUNAL	29,406,827.48	61,500,000.00	47.82	
44	REV. MOB. ALLOCATION COMMISSION	63,977,576.32	353,859,568.00	18.08	
45	FEDERAL CIVIL SERVICE COMMISSION	189,940,726.14	375,983,459.00	50.52	
46	POLICE SERVICE COMMISSION	1,036,085,917.69	1,535,000,000.00	67.50	
47	INDEPENDENT NATIONAL ELECTORAL COMMISSION	5,662,699,786.00	18,532,242,252.67	30.56	
48	FEDERAL CHARACTER COMMISSION	19,042,902.57	40,000,000.00	47.61	
49	FEDERAL MINSITRY OF SPECIAL DUTIES	26,831,277.39	44,460,000.00	60.35	
50	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	31,986,072.99	69,160,000.00	46.25	
51	FISCAL RESPONSIBLTY COMMISSION	3,773,900.18	79,407,068.00	4.75	
52	PUBLIC COMPLAINTS COMMISSION	267,855,205.04	560,025,000.00	47.83	
53	NATIONAL ASSEMBLY	19,745,970,000.00	19,745,970,000.00	100.00	
54	CAPITAL SUPPLEMENTATION	59,733,494,020.73	357,424,316,979.00	16.71	
55	NATIONAL JUDICIAL COUNCIL & ALL FEDERAL COURTS	21,790,166,057.21	21,790,166,057.21	100.00	
56	NIGERIA CUSTOMS SERVICE	12,861,000,000.00	12,861,000,000.00		
57	NATIONAL HUMAN RIGHTS COMMISSION	86,185,892.50	100,000,000.00		
58	FEDERAL INLAND REVENUE SERVICE				No Report from FIRS
	TOTAL	848,299,192,193.43	1,845,366,226,462.88	45.97	

The Provisions of the Second Schedule of the Finance (Control and Management) Act 1990 requires the Accountant-General of the Federation to maintain the Development Fund. The Fund is to be used to finance Capital Expenditures of Government of the Federation. The Receipts into the Fund includes Transfers from the Consolidated Revenue Fund (CRF) Account. In the year 2012, the above funds were transfers made for the purpose of Capital Development.

BREAKDOWN OF CAPITAL EXPENDIURE BUDGET

EXECUTIVE	1,660,546,106,693.00	
NATIONAL ASSEMBLY	19,745,970,000.00	
NATIONAL JUDICIAL COUNCIL & ALL FEDERAL COURTS	21,790,166,057.21	
NIGERIA CUSTOMS SERVICE	12,861,000,000.00	
UNIVERSAL BASIC EDUCATION COMMISSION	63,117,316,830.00	
INDEPENDENT NATIONAL ELECTORAL COMMISSION	18,532,242,252.67	
NIGER DELTA DEVELOPMENT COMMISSION	48,673,424,630.00	
NATIONAL HUMAN RIGHTS COMMISSION	100,000,000.00	
TOTAL	1,845,366,226,462.88	



NOTE 10
DETAILS OF RECEIPTS AND EXPENDITURES FUNDED FROM AID AND GRANTS
FOR THE PERIOD ENDED 31ST DECEMBER, 2012.

S/N	BENEFITTING AGENCY	DONOR AGENCY	PURPOSE	NATURE	PERIOD	SECTOR	CURRENCY	RECEIPTS		EXPENDITURE		BALANCE
								FOREIGN CURRENCY	Naira EQUIVALENT =N=	EXPENSES =N=	EXPENSES =N=	
A GRANTS & AIDS												
ECOWAS Senior Mission												
1	National Defence College	GERMAN GOVERNMENT	To Assist the Implementaion of	Grant	2010	ADMINISTRATION	Dollar	502,450.00	78,015,411.50	502,450.00	78,015,411.50	\$0.00
2	Human Rights Commission	UNICEF	Assistance towards 2011	Grant	2009-2010	ECONOMIC	Naira	2,986,126.00	2,986,126.00		2,986,126.00	0.00
3	Human Rights Commission	UNDP	Support for the Commission's	Grant	2010	LAW & JUSTICE	Naira	62,713,971.63	62,713,971.63		62,713,971.63	0.00
4	Human Rights Commission	SWISS EMBASSY	Support for National Action	Grant	2010	LAW & JUSTICE	Naira	2,200,000.00	2,200,000.00		2,200,000.00	0.00
5	Human Rights Commission	MAC ARTHUR	Plan with MDAs & CSO for	Grant	2010	LAW & JUSTICE	Naira	4,840,510.00	4,840,510.00		4,840,510.00	0.00
6	Human Rights Commission	Centre of Norwegian Refugee	Support capacity building and	Grant	2010	LAW & JUSTICE	Naira	12,000.00	12,000.00		12,000.00	0.00
7	Economic and Fincial Crime Commission	UNDP	awareness for crime	Grant		ADMINISTRATION	Naira	650,000.00	650,000.00		650,000.00	0.00
8	Nigeria Airforce	USA	Capacity Building assistance	Grant	2009-2011	ADMINISTRATION	Naira	29,338,485.00	29,338,485.00		29,338,485.00	0.00
9	Nigeria Airforce	UK	Capacity Building assistance	Grant	2009-2011	ADMINISTRATION	Naira	12,955,790.00	12,955,790.00		12,955,790.00	0.00
10	Nigeria Airforce	KENYA	Capacity Building assistance	Grant	2009-2011	ADMINISTRATION	Naira	5,445,000.00	5,445,000.00		5,445,000.00	0.00
11	Nigeria Airforce	INDIA	Capacity Building assistance	Grant	2009-2011	ADMINISTRATION	Naira	8,406,750.00	8,406,750.00		8,406,750.00	0.00
12	Nigeria Airforce	GHANA	Capacity Building assistance	Grant	2009-2011	ADMINISTRATION	Naira	19,140,000.00	19,140,000.00		19,140,000.00	0.00
13	Nigeria Airforce	FRANCE	Capacity Building assistance	Grant	2009-2011	ADMINISTRATION	Naira	12,506,175.00	12,506,175.00		12,506,175.00	0.00
14	Nigeria Airforce	GERMANY	Capacity Building assistance	Grant	2009-2011	ADMINISTRATION	Naira	4,323,000.00	4,323,000.00		4,323,000.00	0.00
15	Nigeria Airforce	CHINA	Capacity Building assistance	Grant	2009-2011	ADMINISTRATION	Naira	5,593,500.00	5,593,500.00		5,593,500.00	0.00
16	Nigeria Airforce	CANADA	Capacity Building assistance	Grant	2009-2011	ADMINISTRATION	Naira	5,087,280.00	5,087,280.00		5,087,280.00	0.00
17	Nigeria Airforce	CAMEROON	Capacity Building assistance	Grant	2009-2011	ADMINISTRATION	Naira	4,125,000.00	4,125,000.00		4,125,000.00	0.00
18	Nigeria Airforce	BANGLADESH	Capacity Building assistance	Grant	2009-2011	ADMINISTRATION	Naira	4,422,000.00	4,422,000.00		4,422,000.00	0.00
19	Nigeria Airforce	AUSTRILIA	Capacity Building assistance	Grant	2009-2011	ADMINISTRATION	Naira	330,000.00	330,000.00		330,000.00	0.00
20	Nigeria Airforce	SCOTLAND	Capacity Building assistance	Grant	2009-2011	ADMINISTRATION	Naira	3,795,000.00	3,795,000.00		3,795,000.00	0.00
21	Nigeria Airforce	SWITZERLAND	Capacity Building assistance	Grant	2009-2011	ADMINISTRATION	Naira	1,193,280.00	1,193,280.00		1,193,280.00	0.00
22	Nigeria Airforce	PHILIPINES	Capacity Building assistance	Grant	2009-2011	ADMINISTRATION	Naira	4,125,000.00	4,125,000.00		4,125,000.00	0.00
23	Nigeria Airforce	KOREA	Capacity Building assistance	Grant	2009-2011	ADMINISTRATION	Naira	2,904,000.00	2,904,000.00		2,904,000.00	0.00
24	Nigeria Hydrological Services Agency	Niger Basin Authority (NBA)	Readers allowances		2009-2011	ECONOMIC	Naira	1,248,147.00	1,248,147.00		1,248,147.00	0.00
25	Federal Inland revenue services	GTZ Germany	Technical Assistance		2010	ECONOMIC	Naira	40,000.00	\$40,000		\$40,000	0.00
26	EDUCATION	UNICEF	Technical Assitance on Development of Early Learning Standard		2009-2011	EDUCATION	Naira	7,178,852.00	7,178,852.00		7,178,852.00	0.00
27	EDUCATION	ESPIN	Technical; Assistance on Capacity building		2009-2011	EDUCATION	Naira	3,039,000.00	3,039,000		3,039,000	0.00
B CREDITS												
1	WATER RESOUCES	WORLD BANK	Nigeria Electric and Gas improvement project	Credit	2009-2011	ECONOMIC	dollar	6,231,252.12	967,526,516.67	5,529,041.67	858,494,300.10	109,032,216.57
2	WATER RESOUCES	AFRICAN DEVELOPMENT DEVELOPMENT BANK	To increase and sustain provision of safe water supply and adequate sanitation services to the rural population in Nigeria	Credit	2009-2011	ECONOMIC	dollars	134,950.42	20,953,751.71	95,808.38	14,876,167.16	6,077,584.55
3	WATER RESOUCES	WORLD BANK PROJECT 1	To improve the reliability , commercial viability and increase access tom piped water	Credit	2009-2011	ECONOMIC	dollars	11,415,082.64	1,772,419,881.51	10,982,287.37	1,705,219,759.94	67,200,121.57
4	WATER RESOUCES	WORLD BANK PROJECT 2	To improve the reliability , commercial viability and increase access tom piped water	Credit	2009-2011	ECONOMIC	dollars	5,861,794.08	910,160,766.80	5,854,494.71	909,027,393.62	1,133,373.18
								232,744,395.89	3,957,675,194.83	22,964,082.13	3,774,231,898.96	183,443,295.88

Buying	=N= 154.77 to \$
Selling	=N= 155.77 to \$
Centre	=N= 155.27 to \$



NOTE 11
DETAILS OF CAPITAL EXPENDITURES BY MINISTRIES, DEPARTMENT AND AGENCIES
FOR THE YEAR ENDED 31ST DECEMBER, 2012

ACTUAL PREVIOUS YEAR (2011)	CAPITAL EXPENDITURES ACCORDING BY SECTOR	NOTE	TOTAL CAPITAL EXPENDITURE	FINAL BUDGET	INITIAL/ORIGINAL BUDGET	PERFORMANCE ON TOTAL	REMARKS (CAPITAL BROUGHT FORWARD)
N			N		N	%	N
	A = ADMINISTRATIVE SECTOR:						
86,026,250,207.89	STATE HOUSE		6,270,897,707.54	6,145,703,636.30	6,145,703,636.30	102.04	48,755,953,183.84
212,224,102.39	NATIONAL BOUNDARY COMMISSION		330,782,860.58	317,900,000.00	317,900,000.00	104.05	51,682,618.64
	BORDERS COMMUNITIES DEVELOPMENT AGENCY		105,727,091.00	196,008,727.00	196,008,727.00	53.94	
	BUREAU OF PUBLIC PROCUREMENT		132,532,939.87	221,600,000.00	221,600,000.00	59.81	
17,947,650.00	MINISTRY OF SPECIAL DUTIES		27,457,343.43	44,460,000.00	44,460,000.00	61.76	
642,391,494.16	NATIONAL POVERTY ERADICATION PROGRAM (NAPEP)		4,295,036,194.82	12,744,309,194.68	12,744,309,194.68	33.70	
	FEDERAL ROAD SAFETY COMMISSION		-	876,861,883.00	876,861,883.00	-	
	NATIONAL COMMISSION FOR REFUGEES		149,466,252.68	250,000,000.00	250,000,000.00	59.79	
277,153,917.68	NEW PARTNERSHIP FOR AFRICA DEV. (NEPAD)		128,188,062.02	328,730,229.00	328,730,229.00	38.99	
192,617,432.08	CODE OF CONDUCT TRIBUNAL		29,405,672.00	61,500,000.00	61,500,000.00	47.81	
	INFRASTRUCTURAL CONCESSIONARY AND REGULATORY COMMISSION		88,079,264.72	69,160,000.00	69,160,000.00	127.36	
	SMALL AND MEDIUM ENTERPRISES DEV. AGENCY OF NIGERIA(SMEDAN)		772,188,769.35	1,734,986,576.00	1,734,986,576.00	44.51	
	NATIONAL HAJ COMMISSION OF NIGERIA		171,626,416.29	261,000,000.00	261,000,000.00	65.76	
	NIGERIA CHRISTIAN PILGRIM COMMISSION		114,588,697.83	143,000,000.00	143,000,000.00	80.13	
	OFFICE OF THE SPECIAL ADVISER ON NIGER DELTA MILITANT		-	-	-	#DIV/0!	
1,301,156,801.70	NATIONAL ASSEMBLY- MANAGEMENT		5,510,691,810.98	3,970,000,000.00	3,970,000,000.00	138.81	1,610,751,545.60
1,174,981,900.89	NASS- SENATE		4,808,833,678.12	4,250,000,000.00	4,250,000,000.00	113.15	558,833,678.12
1,409,765,211.05	NASS- HOUSE OF REPRESENTATIVES		9,615,279,975.44	6,000,000,000.00	6,000,000,000.00	160.25	3,615,279,975.44
224,834,471.32	NATIONAL ASSEMBLY SERVICE COMMISSION		562,706,093.36	404,970,000.00	404,970,000.00	138.95	168,511,605.50
	LEGISLATIVE AIDES		436,787,000.00	300,000,000.00	300,000,000.00	145.60	136,787,000.00
	NASS -GENERAL SERVICES OFFICE		1,229,957,761.03	1,230,000,000.00	1,230,000,000.00	100.00	
	SECRETARY TO GOVERNMENT OF THE FEDERATION		917,865,636.21	3,282,500,000.00	3,282,500,000.00	27.96	
36,102,913,406.37	MIN.OF DEFENCE(ADD NA/NAF/NN CIVILLIAN SAL.)		13,831,381,029.97	5,778,256,922.60	5,778,256,922.60	239.37	9,640,086.26
	DEFENCE HEADQUARTERS(DHQ)		-	634,260,000.00	634,260,000.00	-	
	NIGERIAN ARMY		4,779,360,820.00	5,425,200,000.00	5,425,200,000.00	88.10	
	NIGERIAN NAVY		10,626,103,567.91	11,929,283,550.00	11,929,283,550.00	89.08	
	NIGERIAN AIRFORCE		4,187,655,706.00	5,968,284,450.00	5,968,284,450.00	70.17	
	NIGERIA DEFENCE ACADEMY		3,711,373,062.51	2,085,000,000.00	2,085,000,000.00	178.00	1,564,231,615.75
	NIGERIAN DEFENCE COLLEGE		3,749,443,750.00	4,498,887,500.00	4,498,887,500.00	83.34	
	COMMAND AND STAFF COLLEGE, JAJI		356,297,201.00	402,002,650.00	402,002,650.00	88.63	
	NIG. ARMED FORCES RESETTLEMENT CENTRE		157,320,497.73	241,516,500.00	241,516,500.00	65.14	
	DEFENCE INTELLIGENCE SCHOOL		-	5,076,803,100.00	5,076,803,100.00	-	
	DEFENCE INTELLIGENCE AGENCY		3,949,798,883.00	28,523,550.00	28,523,550.00	13,847.50	
	PRESIDENTIAL COMMITTEE ON BARRACK REHAB.		1,210,709,584.18	2,838,960,000.00	2,838,960,000.00	42.65	
	DEFENCE MISSIONS		1,826,895,058.90	609,225,150.00	609,225,150.00	299.87	1,471,931,653.87
	DIRECTORATE OF MILITARY PENSION		31,771,400.00	48,180,000.00	48,180,000.00	65.94	
2,886,583,350.18	FEDERAL MINISTRY OF FOREIGN AFFAIRS		146,986,765.63	4,220,285,114.24	4,220,285,114.24	3.48	
	OVERSEAS MISSION		16,286,211,147.00	3,016,534,709.00	3,016,534,709.00	539.90	9,955,624,788.09
2,947,581,188.62	FEDERAL MINISTRY OF INFORMATION -HQTRS		1,005,419,186.50	1,689,145,578.38	1,689,145,578.38	59.52	
	FEDERAL MINISTRY OF COMMUNICATION AND TECHNOLOGY		960,973,717.30	1,905,980,000.00	1,905,980,000.00		
8,369,636,936.01	MINISTRY OF INTERIOR		612,737,642.59	700,410,015.00	700,410,015.00	87.48	
	NIGERIAN PRISONS SERVICE(NPS)		1,809,037,134.51	2,970,000,000.89	2,970,000,000.89	60.91	
	NIGERIAN IMMIGRATION SERVICE(NIS)		955,544,192.31	1,751,800,000.00	1,751,800,000.00	54.55	
	NATIONAL SECURITY & CIVIL DEFENCE CORPS		220,380,431.80	1,300,000,000.00	1,300,000,000.00	16.95	



NOTE 11
DETAILS OF CAPITAL EXPENDITURES BY MINISTRIES, DEPARTMENT AND AGENCIES
FOR THE YEAR ENDED 31ST DECEMBER, 2012

ACTUAL PREVIOUS YEAR (2011)	CAPITAL EXPENDITURES ACCORDING BY SECTOR	NOTE	TOTAL CAPITAL EXPENDITURE	FINAL BUDGET	INITIAL/ORIGINAL BUDGET	PERFORMANCE ON TOTAL	REMARKS (CAPITAL BROUGHT FORWARD)
	IMMIGRATION, PRISONS & NSCDC BOARD		17,693,185.00	36,589,983.89	36,589,983.89	48.36	
	CUSTOMS, IMMIGRATION & PRISONS PENSION BD		-	-	-	#DIV/0!	
	FEDERAL FIRE SERVICE		429,488,280.68	800,000,000.00	800,000,000.00	53.69	
	POLICE SERVICE COMMISSION		1,628,350,715.23	1,535,000,000.00	1,535,000,000.00	106.08	593,913,244.08
	POLICE PENSION BOARD		17,489,975.86	36,461,150.94	36,461,150.94	47.97	
32,046,327,808.37	POLICE FORMATION AND COMMAND		7,035,558,742.85	9,656,295,375.43	9,656,295,375.43	72.86	
653,086,596.25	MINISTRY OF POLICE AFFAIRS		1,390,483,201.92	2,608,845,346.00	2,608,845,346.00	53.30	
5,096,470,289.70	OFFICE OF HEAD OF SERVICE OF THE FEDERATION		2,521,270,012.33	2,765,402,626.72	2,765,402,626.72	91.17	
	FEDERAL STAFF HOUSING LOAN BOARD		285,318,013.24	575,865,000.00	575,865,000.00	49.55	
	PUBLIC SERVICE INSTITUTE		316,220,009.21	228,579,456.00	228,579,456.00	138.34	120,572,141.78
980,310,679.79	OFFICE OF THE AUDITOR-GENERAL OF FED.		268,484,835.93	553,280,000.00	553,280,000.00	48.53	
97,138,531.00	PUBLIC COMPLIANTS COMMISSION		268,065,530.24	560,025,000.00	560,025,000.00	47.87	
181,798,055.34	FEDERAL CIVIL SERVICE COMMISSION		189,138,311.99	375,983,458.88	375,983,458.88	50.30	
25,498,647,636.70	INDEPENDENT NATION ELECTORAL COMMISSION		4,804,277,251.55	9,032,654,680.37	9,032,654,680.37	53.19	
118,831,926.13	FEDERAL CHARACTER COMMISSION		28,462,911.79	40,000,000.00	40,000,000.00	71.16	
	GURARA WATER MANAGEMENT AUTHORITY YOUTH DEV.		42,505,728.54	50,668,978.40	50,668,978.40	83.89	
	NATIONAL LOTTERY TRUST FUND		-	-	-	#DIV/0!	
	NATIONAL LOTTERY REGULATORY COMMISSION		113,359,975.31	226,500,000.00	226,500,000.00	50.05	
160,875,000.28	Parastatals & Agencies under Administrative Sector	12	71,313,014,716.93	102,743,445,116.57	102,743,445,116.57	69.41	
206,619,524,593.89	Sub-Total A= Administrative sector		196,782,681,404.71	237,776,825,209.29	237,776,825,209.29	82.76	
	Economic Sector:						
66,277,832,719.82	FEDERAL MINISTRY OF WATER RESOURCES		16,056,139,194.75	26,011,830,582.00	26,011,830,582.00	61.73	
31,551,023,349.69	FEDERAL MINISTRY OF AGRICULTURE		23,510,021,659.30	36,328,905,956.00	36,328,905,956.00	64.71	
	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA		272,841,217.23	400,000,000.00	400,000,000.00	68.21	
	NATIONAL AGRICULTURAL SEEDS COUNCIL		232,381,549.22	530,000,000.00	530,000,000.00	43.85	
	NIGERIA AGRICULTURAL QUARANTINE SERVICE		-	275,000,000.00	275,000,000.00	-	
	NIGERIA HYDROLOGICAL SERVICE AGENCY		116,404,283.43	156,344,842.40	156,344,842.40	74.45	
1,767,275,861.21	FEDERAL MINISTRY OF FINANCE		917,691,538.09	1,465,154,752.00	1,465,154,752.00	62.63	
51,274,216.85	DEBT MANAGEMENT OFFICE		25,629,044.19	18,000,000.00	18,000,000.00	142.38	7,862,526.00
61,916,838.76	BUDGET OFFICE OF THE FEDERATION		47,845,518.61	42,596,150.00	42,596,150.00	112.32	32,960,255.45
	INVESTMENT AND SECURITIES TRIBUNAL		-	44,500,000.00	44,500,000.00	-	
787,235,562.91	OFFICE OF THE ACCOUNTANT-GENERAL OF FED		440,025,536.55	548,279,929.00	548,279,929.00	80.26	
	FEDERAL INLAND REVENUE SERVICE		-	-	-	#DIV/0!	
9,373,773,463.18	NIGERIA CUSTOM SERVICE		12,642,818,918.16	12,861,000,000.00	12,861,000,000.00	98.30	
6,977,925,126.13	FEDERAL MINISTRY OF TRADE & INVESTMENTS		175,135,368.30	465,835,898.00	465,835,898.00	37.60	
	TAFAWA BALEWA SQUARE MANAGEMENT BOARD		46,377,985.56	49,000,000.00	49,000,000.00		
2,660,954,779.64	MIN. OF EMP, LABOUR AND PRODUCTIVITY		151,997,750.70	414,921,928.00	414,921,928.00	36.63	
	INDUSTRIAL ARBITRATION PANEL		35,230,732.46	60,000,000.00	60,000,000.00	58.72	



NOTE 11
DETAILS OF CAPITAL EXPENDITURES BY MINISTRIES, DEPARTMENT AND AGENCIES
FOR THE YEAR ENDED 31ST DECEMBER, 2012

ACTUAL PREVIOUS YEAR (2011)	CAPITAL EXPENDITURES ACCORDING BY SECTOR	NOTE	TOTAL CAPITAL EXPENDITURE	FINAL BUDGET	INITIAL/ORIGINAL BUDGET	PERFORMANCE ON TOTAL	REMARKS (CAPITAL BROUGHT FORWARD)
23,459,315,237.87	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY		261,558,555.92	372,766,333.70	372,766,333.70	70.17	
	NATURAL MEDICINE DEV. AGENCY		67,056,137.26	93,743,688.68	93,743,688.68	71.53	
	NATIONAL BIOTECHNOLOGY DEV. AGENCY(NABDA)		47,637,599.84	747,339,423.03	747,339,423.03	6.37	
	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA		1,679,009,694.86	2,429,325,653.39	2,429,325,653.39	69.11	
	NATIONAL BOARD FOR TECH. INCUBATOR CENTRE-ABUJA		217,652,762.75	454,672,432.15	454,672,432.15	47.87	
43,918,272,859.50	FEDERAL MINISTRY OF TRANSPORT		14,110,961,395.13	48,590,528,048.79	48,590,528,048.79	29.04	
23,598,793,716.37	MINISTRY OF AVIATION		33,325,283,949.68	34,159,040,446.84	34,159,040,446.84	97.56	
70,099,507,674.83	FEDERAL MINISTRY OF POWER		76,358,497,433.01	11,130,275,645.75	11,130,275,645.75	686.04	87,248,584,074.38
17,698,778,376.01	FEDERAL MINISTRY OF PETROLEUM RESOURCES		1,862,379,871.27	2,002,366,492.00	2,002,366,492.00	93.01	
	DEPARTMENT OF PETROLEUM RESOURCES (DPR)		2,648,636,021.99	4,687,829,274.46	4,687,829,274.46	56.50	
2,896,608,565.88	MINISTRY OF MINES AND STEEL		719,378,027.58	834,570,701.00	834,570,701.00	86.20	
	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE		88,409,922.31	92,500,000.00	92,500,000.00	95.58	
167,420,123.61	NIGERIA GEOLOGICAL SURVEY AGENCY		1,280,042,810.37	1,185,774,835.81	1,185,774,835.81	107.95	23,101.01
	NIGERIA MINING CADASTRE OFFICE		21,628,203.50	46,250,000.00	46,250,000.00	46.76	
136,337,799,376.47	FEDERAL MINISTRY OF WORKS		115,121,795,612.98	229,092,745,848.59	229,092,745,848.59	50.25	
2,845,356,563.54	SURVEY-GENERAL OF THE FEDERATION		3,344,383,259.69	4,400,781,295.04	4,400,781,295.04	76.00	
	FEDERAL ROADS MAINTENANCE AGENCY		10,856,992,744.58	10,512,810,000.00	10,512,810,000.00	103.27	38,434,736.55
4,182,818,613.73	FEDERAL MINISTRY OF CULTURE & TOURISM		209,145,720.28	582,225,852.00	582,225,852.00	35.92	
741,832,112.41	NATIONAL PLANNING COMMISSION		317,265,577.81	452,798,000.00	452,798,000.00	70.07	
131,585,631.20	NATIONAL SALARIES, INCOMES AND WAGES COMM		106,485,004.00	247,000,000.00	247,000,000.00	43.11	
283,647,808.02	REVENUE MOB, ALLOCATION & FISCAL COMMISSION		336,650,164.80	353,859,568.20	353,859,568.20	95.14	
	FISCAL RESPONSIBILITY COMMISSION		-	79,407,068.28	79,407,068.28	-	
	NIG. INTEGRATION WATER RESOURCES MGT. COMM.		67,711,989.08	116,194,946.58	116,194,946.58	58.27	
126,741,171.02	MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT		27,769,106,991.58	41,919,081,732.13	41,919,081,732.13	66.24	
399,305,475.00	NATIONAL BUREAU OF STATISTICS		343,166,817.27	360,000,000.00	360,000,000.00	95.32	
32,632,805,033.83	CAPITAL SUPPLEMENTATION	27	105,681,104,019.99	-	-	#DIV/0!	
	Parastatals & Agencies under Economic Sector	12	103,554,501,581.00	199,099,365,124.72	199,099,365,124.72	52.01	
412,751,967,537.67	Sub-Total Economic Sector:		539,010,842,970.33	673,714,622,448.53	673,714,622,448.53	80.01	
	Law and Justice:						
6,317,256,071.25	NATIONAL JUDICIAL COUNCIL - ABUJA		6,731,699,997.06	1,440,000,000.00	1,440,000,000.00	467.48	2,249,039,033.47
2,850,836,618.21	SUPREME COURT OF NIGERIA		1,055,625,747.64	1,055,667,915.14	1,055,667,915.14	100.00	
5,227,826,653.49	COURT OF APPEAL, ABUJA		4,874,925,696.55	5,018,748,000.00	5,018,748,000.00	97.13	
5,123,126,508.81	FEDERAL HIGH COURT-LAGOS		4,363,592,150.80	4,494,371,460.27	4,494,371,460.27	97.09	
3,100,807,561.57	FCT. HIGH COURT OF JUSTICE, ABUJA		3,012,781,438.83	2,536,748,000.00	2,536,748,000.00	118.77	522,045,373.40
967,193,958.07	SHARIA COURT OF APPEAL, ABUJA		835,155,199.83	819,060,581.80	819,060,581.80	101.97	7,499,723.12
2,485,430,450.58	CUSTOMARY COURT OF APPEAL, ABUJA		803,038,700.45	798,550,000.00	798,550,000.00	100.56	1,569,792.41
4,550,384,812.33	NATIONAL INDUSTRIAL COURT		2,611,850,639.65	2,583,000,000.00	2,583,000,000.00	101.12	21,172,746.11
660,077,743.81	NATIONAL JUDICIAL INSTITUTE - ABUJA		1,517,231,263.73	2,145,000,000.00	2,145,000,000.00	70.73	
618,058,623.53	FCT. JUDICIAL SERVICE COMMITTEE -FCT ABUJA		70,055,000.00	70,120,100.00	70,120,100.00	99.91	
1,542,755,667.26	FEDERAL JUDICIAL SERVICE COMMISSION - ABUJA		768,404,084.61	830,000,000.00	830,000,000.00	92.58	
938,709,688.66	FEDERAL MINISTRY OF JUSTICE		51,065,570.32	143,124,000.00	143,124,000.00	35.68	
248,324,798.27	NAT.HUMAN RIGHTS COMMISSION		86,185,892.50	100,000,000.00	100,000,000.00	86.19	
195,967,933.82	IND CORRUPT PRACTICES COMMISSION		-	-	-	#DIV/0!	
310,000,000.00	CODE OF CONDUCT BUREAU		301,111,702.50	1,131,578,245.00	1,131,578,245.00	26.61	
	Parastatals & Agencies under law & Justice Sector	12	-	551,440,000.00	551,440,000.00	-	
35,136,757,089.66	Sub-Total Law & Justice		27,082,723,084.47	23,717,408,302.21	23,717,408,302.21	114.19	



NOTE 11
DETAILS OF CAPITAL EXPENDITURES BY MINISTRIES, DEPARTMENT AND AGENCIES
FOR THE YEAR ENDED 31ST DECEMBER, 2012

ACTUAL PREVIOUS YEAR (2011)	CAPITAL EXPENDITURES ACCORDING BY SECTOR	NOTE	TOTAL CAPITAL EXPENDITURE	FINAL BUDGET	INITIAL/ORIGINAL BUDGET	PERFORMANCE ON TOTAL	REMARKS (CAPITAL BROUGHT FORWARD)
	REGIONAL SECTOR						
53,714,473,367.33	MINISTRY FOR FEDERAL CAPITAL TERRITORY		33,372,542,221.00	46,257,784,097.47	46,257,784,097.47	72.14	
74,556,680,616.05	NIGER DELTA AFFAIRS		41,985,227,119.53	80,922,134,484.00	80,922,134,484.00	51.88	
44,937,757,490.50	NIGER DELTA DEVELOPMENT COMMISSION	26	38,736,768,000.00	48,673,424,630.00	48,673,424,630.00	79.59	
			-	-			
173,208,911,473.88	Sub-Total Regional Development		114,094,537,340.53	175,853,343,211.47	175,853,343,211.47	64.88	
	SOCIAL SECTOR						
3,968,351,460.04	MINISTRY OF YOUTH DEVELOPMENT		4,086,551,300.05	5,762,094,100.00	5,762,094,100.00	70.92	
	CITIZENSHIP & LEADERSHIP TRAINING CENTRE		-	258,200,000.00	258,200,000.00		
1,170,022,297.61	FEDERAL MINISTRY OF WOMEN AFFAIRS		1,023,728,018.90	2,154,777,399.78	2,154,777,399.78	47.51	
	NATIONAL CENTRE FOR WOMEN DEVELOPMENT		448,101,314.88	1,060,722,500.00	1,060,722,500.00	42.24	
40,847,356,063.45	FEDERAL MINISTRY OF EDUCATION		4,372,151,239.89	10,201,869,165.65	10,201,869,165.65	42.86	
	UNITY SCHOOLS		5,386,506,840.92	9,863,011,167.81	9,863,011,167.81	54.61	
31,057,991,864.79	FEDERAL MINISTRY OF HEALTH		3,905,734,254.80	14,568,771,980.98	14,568,771,980.98	26.81	
	FEDERAL COLL. OF COMPLIMENTARY & ALTERN. MED		-	-	-	#DIV/0!	
	NATIONAL OBSTETRIC FISTULA CENTRE ,ABAKALIKI		206,443,935.78	382,061,666.00	382,061,666.00	54.03	
4,792,378,240.50	FEDERAL MINISTRY OF ENVIRONMENT		5,676,576,837.72	10,521,404,790.97	10,521,404,790.97	53.95	
	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY		957,015,556.55	1,800,000,000.00	1,800,000,000.00	53.17	
	NATIONAL ENVIRONMENTAL STD AND REGULATION ENF. AGENCY		446,316,908.45	812,000,000.00	812,000,000.00	54.97	
	ENVIRONMENTAL HEALTH REGISTRATION OFFICERS COUNCILS OF NIGERIA			130,000,000.00	130,000,000.00	-	
2,805,091,248.10	NATIONAL SPORTS COMMISSION		983,843,479.41	1,770,735,773.79	1,770,735,773.79	55.56	
557,682,568.92	NATIONAL POPULATION COMMISSION		458,852,628.26	1,959,590,000.00	1,959,590,000.00	23.42	
	TRANSFER TO UNIVERSAL BASIC EDUCATION	27	63,117,316,830.00	-		#DIV/0!	
			-				
46,080,865,458.00	PARASTATALS & AGENCIES UNDER SOCIAL SECTOR	12	52,768,687,486.43	95,251,167,365.45	95,251,167,365.45	55.40	
131,279,739,201.40	SUB-TOTAL SOCIAL SECTOR		143,837,826,632.05	156,496,405,910.43	156,496,405,910.43	91.91	
958,996,899,896.50	TOTAL EXPENDITURE:		1,020,808,611,432.09	1,267,558,605,081.93	1,267,558,605,081.93	80.53	

The Second Schedule of the Finance (Control and Management) Act 1990 requires the setting up of the Development Fund which is used to finance general capital expenditure. The Capital Expenditure is incurred by Ministries, Department and Agencies of Government. The expenditures are compared with the approved budget as approved by the National Assembly.



NOTE 12
DETAILS OF CAPITAL EXPENDITURE BY PARASTATALS & AGENCIES
FOR THE YEAR ENDED 31ST DECEMBER, 2011

S/N	DESCRIPTION	TOTAL CAPITAL EXPENDITURE N	FINAL BUDGET N	INITIAL/ORIGINAL BUDGET N	PERFORMANCE ON TOTAL %
ADMINISTRATION					
PRESIDENCY:					
1	OFFICE OF THE NATIONAL SECURITY ADVISER	46,317,420,749.23	28,239,707,069.57	28,239,707,069.57	164.02
2	DIRECTORATE OF STATE SECURITY		17,985,507,780.00	17,985,507,780.00	0.00
3	NATIONAL INTELLIGENCE AGENCY		14,768,010,742.00	14,768,010,742.00	0.00
4	PRESIDENTIAL AIR FLEET	2,722,319,613.44	2,857,175,500.00	2,857,175,500.00	95.28
5	NIPSS. KURU	74,185,313.65	180,300,000.00	180,300,000.00	41.15
6	BUREAU OF PUBLIC ENTERPRISES (BPE)	1,216,199,651.76	2,532,300,000.00	2,532,300,000.00	48.03
7	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	625,299,999.91	625,300,000.00	625,300,000.00	100.00
8	ECONOMIC AND FINANCIAL CRIME COMMISSION (EFCC)	2,121,366,272.31	3,125,400,000.00	3,125,400,000.00	67.88
9	NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	15,328,056.25	-	-	
10	NIGERIA INVESTMENT PROMOTION COUNCIL	121,039,237.46	315,800,000.00	315,800,000.00	38.33
11	NATIONAL ATOMIC ENERGY COMMISSION	1,166,539,564.62	2,000,000,000.00	2,000,000,000.00	
	TOTAL STATE HOUSE	54,379,698,458.63	72,629,501,091.57	72,629,501,091.57	
SECRETARY TO THE GOVERNMENT OF THE FEDERATION (SGF):					
12	LAGOS LIASON OFFICE		6,000,000.00	6,000,000.00	0.00
14	NATIONAL MERIT AWARD		60,000,000.00	60,000,000.00	0.00
18	NATIONAL LOTTERY TRUST FUND (NLTF)	70,762,157.09	148,000,000.00	148,000,000.00	47.81
21	NATIONAL ECONOMIC INTELLIGENT COMMITTEE		15,000,000.00	15,000,000.00	0.00
22	NATIONAL ACTION COMMITTEE ONN AIDS (NACA)	342,750,023.38	754,250,000.00	754,250,000.00	45.44
23	SERVICOM		12,000,000.00	12,000,000.00	0.00
24	NATIONAL PENSION COMMISSION	362,297,755.40	1,000,000,000.00	1,000,000,000.00	36.23
25	NAT. IDENTITY MANAGEMENT COMMISSION	7,295,245,877.19	12,619,389,895.00	12,619,389,895.00	57.81
	TOTAL SECRETARY TO THE GOVERNMENT OF THE FEDERATION (SGF)	8,071,055,813.06	14,614,639,895.00	14,614,639,895.00	
MINISTRY OF DEFENCE					
27	DEFENCE INDUSTRIES CORPORATION OF NIGERIA (DICON)	2,500,443,122.54	3,462,760,000.00	3,462,760,000.00	72.21
28	DEFENCE INTELLIGENT SCHOOL		-	-	
	TOTAL MINISTRY OF DEFENCE	2,500,443,122.54	3,462,760,000.00	3,462,760,000.00	72.21
MINISTRY OF FOREIGN AFFAIRS					
29	FOREIGN SERVICE ACADEMY (FSA)		84,000,000.00	84,000,000.00	0.00
31	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	16,676,008.21	44,960,700.00	44,960,700.00	37.09
32	DIRECTORATE OF TECHNICAL COOP. IN AFRICA	11,073,602.50	18,712,810.00	18,712,810.00	59.18
33	NIGERIA INSTITUTE OF INTERNATIONAL AFFAIRS	24,909,693.43	64,283,280.00	64,283,280.00	38.75
	TOTAL MINISTRY OF FOREIGN AFFAIRS	52,659,304.14	211,956,790.00	211,956,790.00	24.84
FEDERAL MINISTRY OF INFORMATION -HQTRS					
34	NIGERIAN TELEVISION AUTHORITY	773,990,807.37	591,601,760.00	591,601,760.00	130.83
35	FEDERAL RADIO CORPORATION OF NIGERIA	459,223,137.47	307,780,000.00	307,780,000.00	149.20
36	NEWS AGENCY OF NIGERIA	96,377,898.01	145,000,000.00	145,000,000.00	66.47
37	VOICE OF NIGERIA	733,440,405.49	1,239,560,000.00	1,239,560,000.00	59.17
38	NIGERIAN FILM CORPORATION	136,117,882.08	249,291,292.00	249,291,292.00	54.60
39	NATIONAL BROADCASTING COMMISSION	86,741,559.93	181,290,100.00	181,290,100.00	47.85
40	NIGERIA PRESS COUNCIL	40,728,175.09	85,122,000.00	85,122,000.00	47.85
41	NATIONAL FILM AND VIDEO CENSOR BOARD	111,655,846.59	233,570,032.00	233,570,032.00	47.80
42	ADVERTISING PRACTITIONERS OF NIGERIA	17,488,014.74	36,550,000.00	36,550,000.00	47.85
	TOTAL FEDERAL MINISTRY OF INFORMATION	2,455,763,726.77	3,069,765,184.00	3,069,765,184.00	80.00
FEDERAL MINISTRY OF COMMUNICATION AND TECHNOLOGY					
43	NATIONAL INFORMATION TECHNOLOGY DEVELOPMENT AGENCY	805,398,541.22	2,601,654,500.70	2,601,654,500.70	30.96
44	NIPOST		-	-	#DIV/0!
45	NIGERIAN COMMUNICATION SATELLITE LIMITED (NIGCOMSAT)	2,385,560,837.55	4,772,047,750.30	4,772,047,750.30	49.99
	FEDERAL MINISTRY OF COMMUNICATION AND TECHNOLOGY	3,190,959,378.77	7,373,702,251.00	7,373,702,251.00	
OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION (OHCSF)					
46	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	348,414,390.38	726,146,523.00	726,146,523.00	47.98
47	FEDERAL TRAINING CENTRE CALABAR	312,369,822.60	127,029,132.00	127,029,132.00	245.90
48	FEDERAL TRAINING CENTRE ENUGU		37,230,050.00	37,230,050.00	0.00
49	FEDERAL TRAINING CENTRE ILORIN		178,896,364.00	178,896,364.00	0.00
50	FEDERAL TRAINING CENTRE KADUNA		57,610,555.00	57,610,555.00	0.00
51	FEDERAL TRAINING CENTRE LAGOS		123,121,554.00	123,121,554.00	0.00
52	FEDERAL TRAINING CENTRE MAIDUGURI		127,000,727.00	127,000,727.00	0.00
53	BUREAU OF PUBLIC SERVICE REFORMS	1,650,700.06	4,085,000.00	4,085,000.00	40.41
	TOTAL OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION (OHCSF)	662,434,913.03	1,381,119,905.00	1,381,119,905.00	47.96
	SUB-TOTAL ADMINISTRATIVE SECTOR	71,313,014,716.93	102,743,445,116.57	102,743,445,116.57	69.41
ECONOMIC					
54	FEDERAL MINISTRY OF AGRICULTURE				
55	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO	36,883,529.05	65,105,071.00	65,105,071.00	56.65
56	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE -ILORIN	80,310,945.41	160,741,854.00	160,741,854.00	49.96
57	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION-ILORIN	122,395,751.32	267,000,000.00	267,000,000.00	45.84
58	NATIONAL CEREALS RESEARCH INSTITUTE-BADEGI	202,701,035.25	410,000,000.00	410,000,000.00	49.44
59	NATIONAL VETERINARY RESEARCH INSTITUTE-VOM	671,480,037.09	1,585,380,000.00	1,585,380,000.00	42.35
60	NATIONAL ROOT CROPS RESEARCH INSTITUTE -UMUDIKE	378,506,787.97	850,488,096.00	850,488,096.00	44.50



NOTE 12
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	PERFORMANCE ON TOTAL
		N	N	N	%
61	NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR)-BENIN	164,960,550.30	335,000,000.00	335,000,000.00	49.24
62	INSTITUTE OF AGRICULTURAL RESEARCH -ZARIA	162,228,925.71	328,161,490.00	328,161,490.00	49.44
63	NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE -ZARIA	335,616,276.00	654,000,000.00	654,000,000.00	51.32
64	NATIONAL HORTICULTURAL RESEARCH INSTITUTE -IBADAN	90,510,016.26	168,648,350.00	168,648,350.00	53.67
66	COCOA RESEARCH INSTITUTE -IBADAN	258,090,995.14	488,000,000.00	488,000,000.00	52.89
67	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING -IBADAN	179,563,951.43	384,849,640.00	384,849,640.00	46.66
68	RUBBER RESEARCH INSTITUTE- BENIN	66,673,739.36	135,697,835.00	135,697,835.00	49.13
69	NATIONAL INSTITUTE OF FRESHWATER FISH-NEW BUSSA	91,132,980.09	196,548,079.00	196,548,079.00	46.37
70	NATIONAL AGRIC EXTENSION RESEARCH LIASON SERVICES-ZARIA	156,458,682.92	315,228,912.00	315,228,912.00	49.63
71	VETERINARY COUNCIL OF NIGERIA		100,000,000.00	100,000,000.00	0.00
72	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECH-IBADAN	124,418,649.77	179,425,582.00	179,425,582.00	69.34
73	FEDERAL COLLEGE OF AGRICULTURE -AKURE	37,644,394.26	65,000,000.00	65,000,000.00	57.91
74	FEDERAL COLLEGE OF AGRICULTURE MOORE PLANTATION -IBADAN	39,864,814.50	71,750,000.00	71,750,000.00	55.56
75	FEDERAL COLLEGE OF AGRICULTURE -ISIAGU		195,000,000.00	195,000,000.00	0.00
76	FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY-NEW BUSSA	84,576,253.30	169,686,974.00	169,686,974.00	49.84
77	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY-VOM	45,824,202.24	91,159,727.00	91,159,727.00	50.27
78	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY -VOM	49,980,433.93	84,000,000.00	84,000,000.00	59.50
79	FEDERAL COLLEGE OF FRESH WATER FISHERIES -BAGA	62,611,139.44	113,969,741.00	113,969,741.00	54.94
80	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY-LAGOS	45,283,509.00	84,000,000.00	84,000,000.00	53.91
81	FEDERAL COOPERATIVE COLLEGE- IBADAN	9,803,085.03	15,000,000.00	15,000,000.00	65.35
82	FEDERAL COOPERATIVE COLLEGE- KADUNA	4,791,899.02	10,000,000.00	10,000,000.00	47.92
83	FEDERAL COOPERATIVE COLLEGE- OJI RIVER	1,916,759.61	4,000,000.00	4,000,000.00	47.92
84	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	31,752,025.81	65,000,000.00	65,000,000.00	48.85
85	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - KURU JOS	30,384,900.42	50,000,000.00	50,000,000.00	60.77
86	LAKE CHAD RESEARCH INSTITUTE - MAIDUGURI	107,715,062.51	238,078,805.00	238,078,805.00	45.24
87	NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH (NIOMR) - LAGOS	1,214,405,351.21	1,780,052,852.00	1,780,052,852.00	68.22
88	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	200,895,994.93	400,000,000.00	400,000,000.00	50.22
89	OFFICE OF THE PERMANENT REPRESENTATIVE TO F.A.O	29,927,403.46	36,000,000.00	36,000,000.00	83.13
90	FEDERAL COLLEGE OF HORTICULTURE. - DADIN -KOWA . GOMBE	139,556,084.65	313,970,669.00	313,970,669.00	44.45
91	NATIONAL AGRICULTURAL INSURANCE CORPORATION (NAIC)	122,956,024.92	250,000,000.00	250,000,000.00	49.18
92	NIGERIA ANIMAL INSTITUTE	34,267,063.17	51,000,000.00	51,000,000.00	67.19
93	NIGERIA STORED PRODUCTS RESEARCH, ILORIN.	179,094,783.40	345,900,644.00	345,900,644.00	51.78
	TOTAL:FEDERAL MINISTRY OF AGRICULTURE	5,595,184,037.89	11,057,844,321.00	11,057,844,321.00	50.60
	FEDERAL MINISTRY OF TRADE & INVESTMENTS		-		
94	STANDARD ORGANISATION OF NIGERIA	21,200,544.14	52,352,302.00	52,352,302.00	40.50
95	CENTRE FOR AUTOMATIVE DESIGN AND DEVELOPMENT	9,282,422.14	15,528,395.00	15,528,395.00	59.78
96	NATIONAL AUTOMATIVE COUNCIL		12,707,083.00	12,707,083.00	0.00
97	INDUSTRIAL TRAINING FUND		50,930,220.00	50,930,220.00	0.00
98	NIGERIAN EXPORT PROMOTION COUNCIL	15,413,779.17	38,062,553.00	38,062,553.00	40.50
99	NIGERIA ACCOUNTING STANDARDS BOARD	32,653,598.34	70,900,000.00	70,900,000.00	46.06
100	NIGERIAN EXPORT PROCESING ZONES AUTHORITY	71,956,358.83	150,443,647.50	150,443,647.50	47.83
101	CONSUMER PROTECTION COUNCIL		165,097,945.00	165,097,945.00	0.00
102	TRADE FAIR COMPLEX, LAGOS		22,091,556.00	22,091,556.00	0.00
104	TAFAWA BALEWA SQUARE MANAGEMENT BOARD		80,816,780.00	80,816,780.00	0.00
105	ABUJA SECURITIES AND COMMODITY EXCHANGE COMMISSION	26,364,623.41	67,318,651.00	67,318,651.00	39.16
106	EXTERNAL TRADE SECTOR, SHANGHAI	24,091,428.00	-	-	
	TOTAL:FEDERAL MINISTRY OF TRADE & INVESTMENTS	200,962,754.03	726,249,132.50	726,249,132.50	27.67
	FEDERAL MIN. OF LABOUR AND PRODUCTIVITY				
108	MICHAEL IMOUDU INSTITUTE OF LABOUR STUDIES	117,350,178.74	239,996,000.00	239,996,000.00	48.90
109	NATIONAL PRODUCTIVITY CENTRE	76,563,371.53	160,000,000.00	160,000,000.00	47.85
110	NATIONAL DIRECTORATE OF EMPLOYMENT	993,783,551.74	2,291,870,000.00	2,291,870,000.00	43.36
	TOTAL:FEDERAL MIN. OF LABOUR AND PRODUCTIVITY	1,187,697,102.02	2,691,866,000.00	2,691,866,000.00	44.12
	FED. MIN. OF SCIENCE AND TECHNOLOGY-HQTRS				
111	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURE	565,498,456.20	1,095,893,231.67	1,095,893,231.67	51.60
112	SHEDA SCIENCE AND TECHNOLOGY COMPLEX ABUJA	44,018,255.47	99,264,570.05	99,264,570.05	44.34
113	COOPERATIVE INFORMATION NETWORK	9,233,275.37	15,335,661.15	15,335,661.15	60.21
115	BOARD FOR TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABUJA	217,652,763.33	-	-	#DIV/0!
137	NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY- IBADAN	18,465,396.83	38,685,641.32	38,685,641.32	47.73
138	CENTRE FOR ADAPTATION OF TECHNOLOGY - AWKA (ELDI AWKA)	14,807,583.32	25,891,985.89	25,891,985.89	57.19
139	NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT ILE IFE	32,828,898.18	69,720,114.07	69,720,114.07	47.09
140	REGIONAL CENTRE FOR TECHNOLOGY MANAGEMENT (NACETEM)- LAGOS		-	-	#DIV/0!
141	NATIONAL ENGINEERING DESIGN AND DEVELOPMENT CENTRE- NNEWI	15,068,507.13	25,026,986.90	25,026,986.90	60.21
142	AFRICA REGIONAL CENTRE FOR SPACE SCIENCE AND TECHNOLOGY-ILE-IFE	18,181,835.36	40,648,845.05	40,648,845.05	44.73



NOTE 12
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	PERFORMANCE ON TOTAL
		N	N	N	%
143	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	67,265,597.63	112,964,015.13	112,964,015.13	59.55
144	CENTRE FOR SPACE TRANSPORT AND PROPLULSION, EPE-LAGOS	30,775,349.81	57,504,867.30	57,504,867.30	53.52
145	CENTRE FOR BASIC SPACE SCIENCE NSUKKA ENUGU STATE	91,816,817.01	222,459,041.52	222,459,041.52	41.27
146	CENTRE FOR GEODESY AND GEODYNAMICS TORO BAUCHI	129,294,470.40	301,913,450.53	301,913,450.53	42.83
147	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	1,218,819,031.33	1,705,122,995.76	1,705,122,995.76	71.48
148	PROJECT DEVELOPMENT INSTITUTE - ENUGU	161,602,596.83	354,982,479.01	354,982,479.01	45.52
149	NATIONAL OFFICE OF TECHNOLOGY ACQUISITION & PROMOTION-ABUJA	83,924,457.10	182,382,855.65	182,382,855.65	46.02
150	NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY- ZARIA	122,460,799.29	256,559,204.78	256,559,204.78	47.73
151	NATIONAL INSTITUTE FOR TRYPASONOMIASIS RESEARCH - KADUNA	92,100,391.81	192,903,460.38	192,903,460.38	47.74
152	FEDRAL INSTITUTE OF INDUSTRIAL RESEARCH - OSHODI	700,305,126.91	1,296,892,136.69	1,296,892,136.69	54.00
153	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE - ENUGU	265,992,762.94	649,286,030.58	649,286,030.58	40.97
154	HYDRAULIC EQUIPMENT RESEARCH INSTITUTE - KANO	13,934,405.73	23,143,378.89	23,143,378.89	60.21
155	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE. - AKURE	32,007,784.98	73,143,235.90	73,143,235.90	43.76
156	COLLEGE OF CHEMICAL AND LEATHER TECHNOLOGY - ZARIA	119,173,882.38	249,608,647.56	249,608,647.56	47.74
157	NIGERIA INSTITUTE FOR SCIENCE LABORATORY TECHNOLOGY -IBADAN	83,503,062.42	174,912,709.90	174,912,709.90	47.74
158	POWER EQUIPMENT AND ELECTRICAL MACHINERY DEV. CENTRE - OKENE	13,933,000.71	23,143,235.90	23,143,235.90	60.20
159	NATIONAL CENTRE FOR REMOTE SENSING - JOS	35,364,594.07	37,816,969.04	37,816,969.04	93.52
160	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE - MINNA	38,217,299.44	92,326,143.58	92,326,143.58	41.39
164	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE (PEDI), ILESHA	220,372,298.82	630,857,646.53	630,857,646.53	34.93
165	ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME (AMTP) TARABA		54,695,726.53	54,695,726.53	0.00
166	ENERGY COMMISSION OF NIGERIA	6,280,256,074.61	14,564,302,376.25	14,564,302,376.25	43.12
167	SOKOTO ENERGY RESEARCH CENTRE	44,204,804.34	92,604,267.84	92,604,267.84	47.74
168	CENTRE FOR ENERGY RESEARCH & DEVELOPMENT - NSUKKA	22,000,001.25	36,981,937.30	36,981,937.30	59.49
169	NATIONAL CENTRE FOR ENERGY EFFICIENCY AND CONSERVATION, UNI LAGOS		100,390,995.50	100,390,995.50	0.00
170	NATIONAL CENTRE FOR HYDROPOWER RESEARCH AND DEVELOPMENT, UNI ILORIN		101,489,604.13	101,489,604.13	0.00
171	NATIONAL CENTRE FOR ENERGY RESEARCH AND DEV. ABUBAKAR T. BALEWA UNIVERSITY BAUCHI		118,055,663.15	118,055,663.15	0.00
172	NATIONAL CENTRE FOR ENERGY AND ENVIRONMENT, UNIVERSITY OF BENIN		96,967,750.13	96,967,750.13	0.00
	FED. MIN. OF SCIENCE AND TECHNOLOGY-HQTRS TOTAL	10,803,079,581.03	23,213,877,861.57	23,213,877,861.57	46.54
	FEDERAL MINISTRY OF TRANSPORT				
176	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	1,782,081,381.75	3,351,637,553.12	3,351,637,553.12	53.17
1477	NIGERIAN RAILWAY CRPORATION	8,886,834,925.50	16,286,465,081.08	16,286,465,081.08	54.57
178	NATIONAL INLAND WATERWAYS AUTHORITY	5,813,401,625.95	10,982,821,756.74	10,982,821,756.74	52.93
179	MARITIME ACADEMY- ORON	515,942,755.51	959,679,622.54	959,679,622.54	53.76
180	COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA	25,458,860.64	48,240,449.24	48,240,449.24	52.77
	TOTAL FEDERAL MINISTRY OF TRANSPORT	17,023,719,549.35	31,628,844,462.72	31,628,844,462.72	53.82
	FEDERAL MINISTRY OF AVIATION				
181	NIGERIA METROLOGICAL SERVICES (NIMET)	898,194,763.98	1,706,140,721.68	1,706,140,721.68	52.64
182	NIGERIA COLLEGE OF AVIATION TECHNOLOGY - ZARIA	564,483,267.94	1,078,219,874.00	1,078,219,874.00	52.35
183	NIGERIA AIRSPACE MANAGEMENT AGENCY	1,051,131,822.58	2,095,039,235.00	2,095,039,235.00	50.17
184	FEDERAL AIRPORT AUTHORITY OF NIGERIA	2,028,251,902.11	3,735,004,925.43	3,735,004,925.43	54.30
185	ACCIDENT INVESTIGATION BUREAU	195,357,845.48	387,939,730.00	387,939,730.00	50.36
	TOTAL MINISTRY OF AVIATION	4,737,419,602.09	9,002,344,486.11	9,002,344,486.11	52.62
	FEDRAL MINISTRY OF POWER				
186	POWER HOLDING COMPANY OF NIGERIA		57,642,437,383.76	57,642,437,383.76	0.00
187	NATIONAL RURAL ELECTRIFICATION AGENCY	33,362,624,453.31	6,264,882,366.66	6,264,882,366.66	0.00
188	NIGERIAN ELECTRICITY REGULATION COMMISSION		427,092,978.00	427,092,978.00	0.00
189	NATIONAL POWER TRAINING INSTITUTE		-	-	-
	TOTAL FEDERAL MINISTRY OF POWER	33,362,624,453.31	64,334,412,728.42	64,334,412,728.42	51.86
	MIN OF PETROLEUM RESOURCES				
190	PETROLEUM TRAINING INSTITUTE	1,261,513,239.64	905,759,651.00	905,759,651.00	139.28
191	NIGERIA NUCLEAR REGULATORY AGENCY	37,763,514.17	121,570,801.00	121,570,801.00	31.06
192	PEROLEUM EQUALIZATION FUND		200,348,554.00	200,348,554.00	0.00
193	NIGERIA CONTENT DEVELOPMENT AND MONITORING BOARD	95,896,632.67	207,836,012.00	207,836,012.00	46.14
194	PETROLEUM RESOURCES (GAS SECTOR)		-	-	-
	TOTAL MIN OF PETROLEUM RESOURCES	1,395,173,386.49	1,435,515,018.00	1,435,515,018.00	97.19
	FEDERAL MINISTRY OF MINES AND STEEL DEVELOPMENT				
195	COUNCIL OF NIGERIAN MINING ENGINEERS AND GEOSCIENCES	33,114,087.18	69,125,000.00	69,125,000.00	47.90
196	NATIONAL STEEL RAW MATERIAL EXPLORATION AAGENCY , KADUNA	190,443,333.57	397,260,000.00	397,260,000.00	47.94
197	NATIONAL METALLURGICAL DEVELOPMENT CENTRE JOS.	53,864,566.84	112,350,000.00	112,350,000.00	47.94
198	METALLURGICAL TRAINING INSTITUTE, ONITSHA	62,734,122.11	130,850,001.00	130,850,001.00	47.94
199	NATIONAL IRON ORE MINING PROJECT - ITAKPE		20,000,000.00	20,000,000.00	0.00
200	AJAKUTA STEEL COMPANY LIMITED		30,000,000.00	30,000,000.00	0.00
201	AFRICAN IRON AND STEEL ASSOCIATION	102,730,308.04	250,000,000.00	250,000,000.00	0.00
202	NIGERIAN INSTITUTE OF MINING AND GEOSCIENCES		92,500,000.00	92,500,000.00	0.00
	TOTAL FEDERAL MINISTRY OF MINES AND STEEL DEVELOPMENT	442,886,417.73	1,102,085,001.00	1,102,085,001.00	40.19
	FEDRAL MIN OF WORKS				
203	FEDERAL SCHOOL OF SURVEY , OYO	167,711,922.89	312,396,000.00	312,396,000.00	53.69
204	COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	108,048,380.41	194,436,000.00	194,436,000.00	55.57
205	SURVEY COUNCIL OF NIGERIA		307,640,000.00	307,640,000.00	0.00
206	REGIONAL CENTRE FOR TRAINING IN AEROSPACE SURVEY	40,532,215.01	142,720,558.20	142,720,558.20	28.40
	TOTAL FEDERAL MIN OF WORKS	316,292,518.32	957,192,558.20	957,192,558.20	33.04



**NOTE 12 | 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	PERFORMANCE ON TOTAL
		N	N	N	%
	FED. MIN. OF TOURISM CULTURE AND NATIONAL ORIENTATION				
207	NIGERIAN TOURISM DEVELOPMENT CORPORATION	201,635,072.98	210,709,700.00	210,709,700.00	95.69
208	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	97,218,429.43	376,096,700.00	376,096,700.00	25.85
209	NATIONAL COUNCIL FOR ARTS AND CULTURE	223,247,078.95	644,870,970.00	644,870,970.00	34.62
210	CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	83,806,456.38	176,451,624.00	176,451,624.00	
211	NATIONAL TROUPE OF NIGERIA	66,549,125.17	41,612,906.00	41,612,906.00	159.92
212	NATIONAL THEATRE	98,827,558.05	123,548,400.00	123,548,400.00	79.99
213	NATIONAL GALLERY OF ART	190,991,288.95	439,193,560.00	439,193,560.00	43.49
214	NATIONAL WAR MUSEUM - P UMAHIA				#DIV/0!
215	NATIONAL INSTITUTE OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	118,333,219.55	239,354,858.00	239,354,858.00	49.44
216	NATIONAL INSTITUTE FOR CULTURE ORIENTATION	53,461,309.40	93,725,810.00	93,725,810.00	57.04
217	INSTITUTE OF ARCHEOLOGY AND MUSEUM STUDIES - JOS				
218	NATIONAL ORIENTATION AGENCY	395,546,513.90	317,196,513.79	317,196,513.79	
	TOTAL:FED. MIN. OF TOURISM CULTURE AND NATIONAL ORIENTATION	1,529,616,052.77	2,662,761,041.79	2,662,761,041.79	57.44
	NATIONAL PLANNING COMMISSION-				
219	NIGERIA INSTITUTE FOR SOCIAL AND ECONOMIC RESEARCH	88,066,991.51	183,500,000.00	183,500,000.00	47.99
220	CENTRE FOR MANAGEMENT DEVELOPMENT	148,544,168.47	49,500,000.00	49,500,000.00	300.09
	TOTAL:NATIONAL PLANNING COMMISSION-HQTRS	236,611,159.97	233,000,000.00	233,000,000.00	101.55
	FEDERAL MINISTRY OF WATER RESOURCES				
221	ANAMBRA/IMO RBDA	4,330,585,008.67	9,295,092,809.60	9,295,092,809.60	46.59
222	BENIN/OWENA RBDA	1,392,830,744.87	2,670,285,384.87	2,670,285,384.87	52.16
223	CHAD BASIN RBDA	1,234,433,366.49	2,297,746,223.33	2,297,746,223.33	53.72
224	CROSS RIVER RBDA	2,471,095,471.67	5,177,250,985.28	5,177,250,985.28	47.73
225	HADEJIA-JAMA/ARE RBDA	2,206,164,373.09	4,459,233,104.02	4,459,233,104.02	49.47
226	LOWER BENUE RBDA	711,714,570.23	1,209,009,027.20	1,209,009,027.20	58.87
227	LOWER NIGER RBDA	1,900,032,912.03	1,209,009,027.20	1,209,009,027.20	157.16
228	NIGER DELTA RBDA	1,584,806,006.16	3,042,799,467.20	3,042,799,467.20	52.08
229	OGUN/OSUN RBDA	2,508,608,369.75	5,051,565,077.22	5,051,565,077.22	49.66
230	SOKOTO RIMA RBDA	3,948,981,916.70	8,104,350,896.64	8,104,350,896.64	48.73
231	UPPER BENUE RBDA	2,435,950,990.54	3,668,367,172.05	3,668,367,172.05	66.40
232	UPPER NIGER RBDA	1,883,022,844.16	3,706,493,273.19	3,706,493,273.19	50.80
233	NATIONAL WATER RESOURCES INSTITUTE-KADUNA	115,008,391.63	162,170,065.60	162,170,065.60	70.92
	TOTAL:FEDERAL MINISTRY OF WATER RESOURCES	26,723,234,966.00	50,053,372,513.41	50,053,372,513.41	53.39
	SUB-TOTAL: ECONOMIC SECTOR	103,554,501,581.00	199,099,365,124.72	199,099,365,124.72	52.01
	LAW & JUSTICE				
	FEDERAL MIN. OF JUSTICE				
234	NIGERIA LAW REFORM COMMISSION	30,235,739.58	50,000,000.00	50,000,000.00	60.47
235	LEGAL AID COUNCIL	23,279,683.39	40,000,000.00	40,000,000.00	58.20
236	COUNCIL OF LEGAL EDUCATION	42,834,330.64	115,000,000.00	115,000,000.00	37.25
237	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	13,858,124.66	33,000,000.00	33,000,000.00	41.99
238	NATIONAL HUMAN RIGHTS COMMISSION				#DIV/0!
239	REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	2,035,154.16	5,000,000.00	5,000,000.00	40.70
240	NATIONAL DRUG LAW ENFORCEMENT AGENCY	47,992,911.16	100,000,000.00	100,000,000.00	47.99
241	NIGERIA COPYRIGHT COMMISSION		30,000,000.00	30,000,000.00	0.00
242	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSIONS	23,306,224.58	50,000,000.00	50,000,000.00	46.61
	TOTAL:FEDERAL MIN. OF JUSTICE	183,542,168.18	423,000,000.00	423,000,000.00	43.39
243	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION		128,440,000.00	128,440,000.00	0.00
	TOTAL:INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION		128,440,000.00	128,440,000.00	0.00
	SUB-TOTAL:LAW & JUSTICE	183,542,168.18	551,440,000.00	551,440,000.00	33.28
	SOCIAL SECTOR				
	FED MIN OF YOUTH DEVELOPMENT				
244	NATIONAL YOUTH SERVICE CORPS (NYSC)	605,647,077.66	1,126,938,597.00	1,126,938,597.00	53.74
	TOTAL:FED MIN OF YOUTH DEVELOPMENT	605,647,077.66	1,126,938,597.00	1,126,938,597.00	53.74
	FEDERAL MINISTRY OF EDUCATION:				
245	EDUCATION TAX FUND				
246	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	3,033,685,000.08	4,988,530,444.40	4,988,530,444.40	60.81
247	WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)	145,006,372.87	337,370,000.00	337,370,000.00	42.98
248	JOINT ADMISSIONS MATRICULATION BOARD	5,575,237.49	9,000,000.00	9,000,000.00	61.95
249	WEST AFRICAN EXAMINATION COUNCIL (LOCAL)	23,231,510.92	50,000,000.00	50,000,000.00	46.46
250	NIGERIA INSTITUTE FOR EDUCATION PLANNERS AND ADMINISTRATION	405,417,779.03	735,369,927.72	735,369,927.72	55.13
251	NATIONAL LIBRARY NIGERIA	1,857,052,718.11	3,148,200,000.00	3,148,200,000.00	58.99
252	NATIONAL EXAMINATION COUNCIL	810,569,999.80	2,014,000,000.00	2,014,000,000.00	40.25
253	MASS LITERACY COUNCIL	233,903,024.65	472,214,000.00	472,214,000.00	49.53
254	NOMADIC EDUCATION COMMISSION	238,769,753.37	432,969,584.91	432,969,584.91	55.15
255	NATIONAL EDUCATION RESEARCH AND DEVELOPMENT COUNCIL		875,324,000.00	875,324,000.00	0.00
256	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	11,399,901.24	24,029,952.00	24,029,952.00	47.44
257	TEACHERS REGISTRATION COUNCIL OF NIGERIA	218,031,478.01	478,900,000.00	478,900,000.00	45.53
258	COMPUTER REGISTRATION COUNCIL OF NIGERIA	38,799,999.95	84,500,000.00	84,500,000.00	45.92
259	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	179,318,748.73	325,000,000.00	325,000,000.00	55.17
260	NATIONAL TEACHERS INSTITUTE	2,000,208,789.02	3,549,089,765.00	3,549,089,765.00	56.36

**NOTE 12 | 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	PERFORMANCE ON TOTAL
		N	N	N	%
261	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	12,064,899.80	22,685,000.00	22,685,000.00	53.18
262	NATIONAL BOARD FOR TECHNICAL EDUCATION SECRETARIAT	88,463,054.21	254,220,000.00	254,220,000.00	
263	FEDERAL POLYTECHNIC		-		
264	FEDERAL POLYTECHNIC ADO-EKITI	90,580,329.43	170,773,454.00	170,773,454.00	53.04
265	FEDERAL POLYTECHNIC BAUCHI	64,708,680.59	117,337,700.00	117,337,700.00	55.15
266	FEDERAL POLYTECHNIC BIDA	73,794,429.63	133,779,931.00	133,779,931.00	55.16
267	FEDERAL POLYTECHNIC IDAH	65,659,434.94	107,407,209.21	107,407,209.21	61.13
268	FEDERAL POLYTECHNIC KAURA-NAMODA	85,208,622.30	119,153,342.00	119,153,342.00	71.51
269	FEDERAL POLYTECHNIC MUBI	78,903,788.28	154,432,672.00	154,432,672.00	51.09
270	FEDERAL POLYTECHNIC NASARAWA	75,916,972.26	143,119,823.00	143,119,823.00	53.04
271	FEDERAL POLYTECHNIC UWANA-AFIKPO	112,303,120.67	137,589,097.00	137,589,097.00	81.62
272	FEDERAL POLYTECHNIC KADUNA	169,885,537.88	203,534,001.00	203,534,001.00	83.47
273	FEDERAL POLYTECHNIC OFFA	54,368,984.70	363,822,963.00	363,822,963.00	14.94
274	FEDERAL POLYTECHNIC EDE	256,216,432.09	156,448,661.00	156,448,661.00	163.77
275	FEDERAL POLYTECHNIC AUCHI	129,653,677.22	567,975,342.04	567,975,342.04	22.83
276	FEDERAL POLYTECHNIC NEKEDE	114,557,006.76	248,929,879.00	248,929,879.00	46.02
277	FEDERAL POLYTECHNIC OKO	64,274,833.15	207,619,041.96	207,619,041.96	30.96
278	FEDERAL POLYTECHNIC DAMATURU	68,875,026.84	119,577,153.00	119,577,153.00	57.60
279	FEDERAL POLYTECHNIC HUSSAINI ADAMU	79,814,518.38	124,826,537.00	124,826,537.00	63.94
280	FEDERAL POLYTECHNIC GWANDU	63,672,463.12	144,963,398.00	144,963,398.00	43.92
281	FEDERAL POLYTECHNIC ILARO	120,555,552.85	143,119,823.00	143,119,823.00	84.23
282	YABA COLLEGE OF TECHNOLOGY	72,753,754.19	218,506,068.00	218,506,068.00	33.30
283	FEDERAL POLYTECHNIC BALI	579,400,000.58	131,923,521.00	131,923,521.00	439.19
284	FEDERAL POLYTECHNIC EKOWE		880,862,069.00	880,862,069.00	
	FEDERAL COLLEGE OF EDUCATION		-		
285	FEDERAL COLLEGE OF EDUCATION, ABEOKUTA	151,729,806.93	302,865,714.29	302,865,714.29	50.10
286	FEDERAL COLLEGE OF EDUCATION, AKOKA	125,680,711.46	227,779,047.62	227,779,047.62	55.18
287	FEDERAL COLLEGE OF EDUCATION, ASABA	205,235,273.87	427,778,048.00	427,778,048.00	47.98
288	FEDERAL COLLEGE OF EDUCATION, BICHI	125,286,024.27	227,779,047.62	227,779,047.62	55.00
289	FEDERAL COLLEGE OF EDUCATION, GOMBE	125,522,117.17	227,779,047.62	227,779,047.62	55.11
290	FEDERAL COLLEGE OF EDUCATION, GAUSAU	125,680,711.46	227,779,047.62	227,779,047.62	55.18
291	FEDERAL COLLEGE OF EDUCATION, KANO	111,934,383.07	202,865,714.29	202,865,714.29	55.18
292	FEDERAL COLLEGE OF EDUCATION, KATSINA	111,860,436.20	202,865,714.29	202,865,714.29	55.14
293	FEDERAL COLLEGE OF EDUCATION, KOTANGORA	159,688,885.52	202,865,714.29	202,865,714.29	78.72
294	FEDERAL COLLEGE OF EDUCATION, OBUDU	225,732,646.60	322,865,714.29	322,865,714.29	69.92
295	FEDERAL COLLEGE OF EDUCATION, OKENE	163,344,101.84	549,546,099.62	549,546,099.62	29.72
296	FEDERAL COLLEGE OF EDUCATION, OMUKU	111,934,076.75	307,869,084.30	307,869,084.30	36.36
297	FEDERAL COLLEGE OF EDUCATION, ONDO	144,892,557.16	202,865,714.29	202,865,714.29	71.42
298	FEDERAL COLLEGE OF EDUCATION, OYO	111,190,172.95	262,779,047.62	262,779,047.62	42.31
299	FEDERAL COLLEGE OF EDUCATION, PANKSHIN	62,577,769.11	202,865,714.29	202,865,714.29	30.85
300	FEDERAL COLLEGE OF EDUCATION, POTISKUM	125,507,307.54	227,779,048.13	227,779,048.13	55.10
301	FEDERAL COLLEGE OF EDUCATION, UMUNZE	110,760,564.45	227,579,047.62	227,579,047.62	48.67
302	FEDERAL COLLEGE OF EDUCATION, YOLA	237,530,879.07	200,835,973.29	200,835,973.29	118.27
303	FEDERAL COLLEGE OF EDUCATION, ZARIA	111,593,198.95	554,022,389.96	554,022,389.96	20.14
304	FEDERAL COLLEGE OF EDUCATION, EHA-AMUFU	180,907,727.05	202,865,713.82	202,865,713.82	
305	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI		381,225,403.88	381,225,403.88	0.00
306	NATIONAL UNIVERSITY COMMISSION SECRETARIAT	78,161,143.86	141,656,351.26	141,656,351.26	55.18
307	FEDERAL UNIVERSITIES		-		
308	UNIVERSITY OF IBADAN	244,133,911.31	450,609,633.00	450,609,633.00	
309	UNIVERSITY OF LAGOS	243,666,563.28	450,609,633.00	450,609,633.00	54.07
310	UNIVERSITY OF NIGERIA NNSUKA	276,219,324.68	500,609,633.00	500,609,633.00	55.18
311	AHMADU BELLO UNIVERSITY, ZARIA	623,377,186.94	1,400,609,633.00	1,400,609,633.00	44.51
312	OBAFEMI AWOLowo UNIVERSITY	190,613,220.33	400,609,633.00	400,609,633.00	47.58
313	UNIVERSITY OF BENIN	219,042,734.45	400,609,633.00	400,609,633.00	54.68
314	UNIVERSITY OF JOS	210,176,601.75	450,342,466.00	450,342,466.00	46.67
315	UNIVERSITY OF CALABAR	220,549,503.25	456,026,918.00	456,026,918.00	48.36
316	UNIVERSITY OF ILORIN	275,127,015.29	400,342,466.00	400,342,466.00	68.72
317	UNIVERSITY OF ABUJA	184,557,347.17	500,000,000.00	500,000,000.00	36.91
318	UNIVERSITY OF AGRICULTURE, ABEOKUTA	184,542,545.35	334,502,998.00	334,502,998.00	55.17
319	UNIVERSITY OF AGRICULTURE MAKURDI	208,422,458.06	334,502,998.00	334,502,998.00	62.31
320	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	298,989,934.05	394,502,998.00	394,502,998.00	75.79
321	UNIVERSITY OF PORT - HARCOURT	248,576,727.68	600,342,466.00	600,342,466.00	41.41
322	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	221,188,956.38	450,891,816.00	450,891,816.00	49.06
323	UNIVERSITY OF TECHNOLOGY, OWERRI	221,197,492.78	400,891,816.25	400,891,816.25	55.18
324	UNIVERSITY OF TECHNOLOGY AKURE	253,463,893.22	400,891,816.00	400,891,816.00	63.23
325	UNIVERSITY OF TECHNOLOGY, MINNA	217,905,961.39	478,891,816.00	478,891,816.00	45.50



**NOTE 12 | 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	PERFORMANCE ON TOTAL
		N	N	N	%
		223,433,233.14	408,891,816.00	408,891,816.00	54.64
326	UNIVERSITY OF TECHNOLOGY, YOLA	276,491,857.44	429,342,466.00	429,342,466.00	64.40
327	UNIVERSITY OF UYO	236,894,510.35	529,342,466.00	529,342,466.00	44.75
328	UNIVERSITY OF MAIDUGURI		429,342,466.00	429,342,466.00	0.00
329	NNAMD I AZIKIWE UNIVERSITY, AWKA	714,701,032.92	1,620,342,466.00	1,620,342,466.00	44.11
330	BAYERO UNIVERSITY, KANO	747,585,838.51	1,674,851,416.10	1,674,851,416.10	44.64
331	USMAN DAN FODIO UNIVERSITY, SOKOTO	109,502,221.97	198,458,193.00	198,458,193.00	55.18
332	DIVISION OF AGRICULTURAL COLLEGE ,ABU ZARIA		633,117,176.00	633,117,176.00	0.00
333	COLLEGE OF PETROLEUM AND GAS ENGINEERING, EFFURUN.		411,070,000.00	411,070,000.00	
334	NATIONAL OPEN UNIVERSITY	163,153,196.57	298,458,193.00	298,458,193.00	54.67
335	NATIONAL MATHEMATICAL CENTRE, SHEDA	94,641,574.22	198,458,193.00	198,458,193.00	47.69
336	FRENCH LANGUAGE VILLAGE, BADAGRY	109,217,291.93	198,458,193.00	198,458,193.00	55.03
337	ARABIC LANGUAGE VILLAGE, BORNO	158,113,685.91	277,777,777.78	277,777,777.78	56.92
338	FEDERAL UNIVERSITY OYE EKITI	149,048,847.67	277,777,777.78	277,777,777.78	53.66
339	FEDERAL UNIVERSITY OTUOKE	159,935,903.52	277,777,777.78	277,777,777.78	
340	FEDERAL UNIVERSITY DUTSE	159,920,953.52	277,777,777.78	277,777,777.78	57.57
341	FEDERAL UNIVERSITY NDUFU ALIKE	159,561,040.68	277,777,777.78	277,777,777.78	
342	FEDERAL UNIVERSITY LAFIA	81,129,271.62	277,777,777.78	277,777,777.78	
343	FEDERAL UNIVERSITY DUTSIN - MA	159,826,487.67	277,777,777.78	277,777,777.78	
344	FEDERAL UNIVERSITY KASHERE	154,795,239.91	277,777,777.78	277,777,777.78	
345	FEDERAL UNIVERSITY LOKOJA	159,273,025.61	277,777,777.78	277,777,777.78	
346	FEDERAL UNIVERSITY WUKARI				
	COMMITTEE OF VICE CHANCELLORS				
	TOTAL:FEDERAL MINISTRY OF EDUCATION	23,188,328,518.94	46,768,138,172.60	46,768,138,172.60	49.58
	FEDERAL MIN. OF HEALTH	132,444,579.55	236,544,526.00	236,544,526.00	55.99
347	NATIONAL HEALTH INSURANCE SCHEME	15,059,595,965.68	21,885,142,688.35	21,885,142,688.35	68.81
348	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY				
349	NATIONAL PROGRAMME ON IMMUNIZATION	51,798,199.90	91,908,222.00	91,908,222.00	56.36
350	NATIONAL ABROVIRUS AND VECTOR RESEARCH.	46,930,232.74	50,000,000.00	50,000,000.00	93.86
351	RADIOGRAPHERS REGISTRATION BOARD	7,213,635.48	13,517,344.00	13,517,344.00	
352	DENTAL TECHNOLOGY REGISTRATION BOARD	17,418,099.58	29,798,012.00	29,798,012.00	58.45
354	OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	2,611,769.58	5,710,695.00	5,710,695.00	45.73
355	COMMUNITY HEALTH PRACTITIONERS REGISTRATION BOARD				
359	NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION AND CONTROL (NAFDAC)	42,842,316.23	76,000,000.00	76,000,000.00	56.37
360	MEDICAL REHABILITATION THERAPY BOARD	95,369,668.76	67,701,956.00	67,701,956.00	140.87
361	FEDERAL SCHOOL OF DENTAL TECHNOLOGY AND THERAPY ENUGU	26,320,382.11	50,075,837.00	50,075,837.00	52.56
362	ENVIRONMENTAL HEALTH OFFICERS TUTORS-IBADAN	5,578,215.80	9,946,248.00	9,946,248.00	56.08
363	NURSE TUTOR TRAINING -ENUGU	23,492,599.86	41,689,196.00	41,689,196.00	56.35
364	NURSE TUTOR PRORAMME AKOKA LAGOS	29,594,449.50	13,250,000.00	13,250,000.00	0.00
365	NURSE TUTOR TRAINING -KADUNA	38,303,774.32	52,499,080.00	52,499,080.00	56.37
366	NURSE TUTOR TRAINING -IBADAN	53,770,152.89	67,963,971.00	67,963,971.00	56.36
367	NATIONAL POST GRADUATE MEDICAL COLLEGE OF NIGERIA - IJANIKIN LAGOS	21,411,580.36	116,606,619.00	116,606,619.00	46.11
372	PHC TUTORS PROGRAMME UCH-IBADAN	17,231,805.83	37,998,603.00	37,998,603.00	56.35
374	COMMUNITY HEALTH TUTOR PROGRAMME UCH	181,794,189.78	30,694,215.00	30,694,215.00	56.14
376	UNIVERSITY COLLEGE HOSPITAL IBADAN	210,160,827.47	322,666,107.00	322,666,107.00	56.34
377	LAGOS UNIVERSITY TEACHING HOSPITAL	172,444,255.38	429,058,091.00	429,058,091.00	48.98
378	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	234,726,199.65	305,920,959.00	305,920,959.00	56.37
379	UNIVERSITY OF NIGERIA TEACHING HOSPITAL ENUGU	223,788,419.30	416,391,842.00	416,391,842.00	56.37
380	UNIVERSITY OF BENIN TEACHING HOSPITAL	226,764,897.57	396,988,798.00	396,988,798.00	55.96
381	OBAFEMI AWOLowo UNIVERSITY TEACHING HOSPITAL IFE	189,827,498.40	405,232,563.00	405,232,563.00	55.96
382	UNIVERSITY OF ILORIN TEACHING HOSPITAL	339,197,801.37	336,872,474.00	336,872,474.00	56.35
383	JOS UNIVERSITY TEACHING HOSPITAL	259,777,143.63	614,709,861.00	614,709,861.00	55.18
384	UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	425,710,794.81	460,830,887.00	460,830,887.00	56.37
385	UNIVERSITY OF CALABAR TEACHING HOSPITAL	222,481,414.22	886,536,770.00	886,536,770.00	48.02
386	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	380,901,770.29	394,670,239.00	394,670,239.00	56.37
387	USMAN DAN FODIO UNIVERSITY TEACHING HOSPITAL	206,670,806.39	798,532,586.00	798,532,586.00	47.70
388	AMINU KANO UNIVERSITY TEACHING HOSPITAL	228,989,338.92	391,189,665.00	391,189,665.00	52.83
389	NNAMD I AZIKIWE UNIVERSITY TEACHING HOSPITAL	224,677,847.79	407,055,890.00	407,055,890.00	56.26
390	UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	398,708,593.75	408,393,239.00	408,393,239.00	55.02
391	UNIVERSITY OF UYO TEACHING HOSPITAL	148,574,276.87	707,335,880.00	707,335,880.00	56.37
392	ABUBAKAR TAFAWA BALEWA UNIVERSITY	1,397,590,107.12	263,993,440.00	263,993,440.00	56.28
393	NATIONAL HOSPITAL ABUJA	200,660,694.90	2,250,000,000.00	2,250,000,000.00	62.12
394	FEDERAL SPECIALIST HOSPITAL IRRUA	518,459,759.52	363,478,945.00	363,478,945.00	55.21
395	FEDERAL STAFF HOSPITAL ABUJA	91,281,614.83	1,153,695,991.38	1,153,695,991.38	44.94
396	FEDERAL PSYCHIATRIC HOSPITAL, ENUGU	141,859,818.05	161,994,414.00	161,994,414.00	56.35
397	FEDERAL PSYCHIATRIC HOSPITAL, KADUNA	96,481,448.47	252,926,381.00	252,926,381.00	56.09
398	FEDERAL PSYCHIATRIC HOSPITAL, CALABAR	95,556,638.55	183,436,282.00	183,436,282.00	52.60
399	FEDERAL PSYCHIATRIC HOSPITAL, MADUGURI	53,851,134.70	169,512,414.00	169,512,414.00	56.37
400	FEDERAL NEURO PSYCHIATRIC HOSPITAL, KWARE SOKOTO	126,932,563.40	95,529,060.00	95,529,060.00	56.37
401	FEDERAL NEURO PSYCHIATRIC HOSPITAL, YABA	69,503,658.27	239,945,928.00	239,945,928.00	52.90
402	FEDERAL NEURO PSYCHIATRIC HOSPITAL, ABEOKUTA	80,093,681.97	123,295,807.00	123,295,807.00	56.37
403	FEDERAL PSYCHIATRIC HOSPITAL, USELU BENIN	178,365,171.28	44,599,419.00	44,599,419.00	
404	NATIONAL ORTHOPAEDIC HOSPITAL, IGBOBI LAGOS	276,092,784.14	316,869,709.00	316,869,709.00	
405	NATIONAL ORTHOPAEDIC HOSPITAL, DALA KANO	145,024,472.26	563,473,787.00	563,473,787.00	49.00
406	NATIONAL ORTHOPAEDIC HOSPITAL, ENUGU	49,012,712.63	257,265,728.70	257,265,728.70	56.37
407	NATIONAL TB AND LEPROSY REFERRED HOSPITAL AND TRAINING ZARIA		86,945,956.00	86,945,956.00	56.37
408	FEDERAL MEDICAL CENTRES				#DIV/0!
409	FEDERAL MEDICAL CENTRE UMUAHIA	237,906,568.78	466,265,806.00	466,265,806.00	51.02



NOTE 12
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	PERFORMANCE ON TOTAL
		N	N	N	%
410	FEDERAL MEDICAL CENTRE. OWO	129,161,484.51	229,398,925.00	229,398,925.00	56.30
411	FEDERAL MEDICAL CENTRE ABEOKUTA	162,523,897.79	288,308,782.00	288,308,782.00	56.37
412	FEDERAL MEDICAL CENTRE OWERRI	168,108,975.99	298,216,416.00	298,216,416.00	56.37
413	FEDERAL MEDICAL CENTRE MARKURDI	248,026,659.32	501,402,665.00	501,402,665.00	49.47
414	FEDERAL MEDICAL CENTRE KATSINA	144,987,971.63	275,346,179.00	275,346,179.00	52.66
415	FEDERAL MEDICAL CENTRE GOMBE	123,470,369.11	231,315,737.00	231,315,737.00	53.38
416	FEDERAL MEDICAL CENTRE YOBE	314,607,331.11	693,213,237.00	693,213,237.00	45.38
417	FEDERAL MEDICAL CENTRE ASABA	288,961,131.10	593,671,664.00	593,671,664.00	48.67
418	FEDERAL MEDICAL CENTRE BIDA	158,939,555.56	306,516,957.00	306,516,957.00	51.85
419	FEDEARL MEDICAL CENTRE GUSAU ZAMFARA	156,297,164.57	332,842,003.00	332,842,003.00	46.96
420	FEDERAL MEDICAL CENTRE YOLA	196,139,281.82	372,652,988.00	372,652,988.00	52.63
421	FEDERAL MEDICAL CENTRE, ABAKALIKI	236,578,870.49	419,678,382.00	419,678,382.00	56.37
422	FEDERAL MEDICAL CENTRE IDO-EKITI	139,468,728.74	221,350,370.00	221,350,370.00	63.01
423	FEDERAL MEDICAL CENTRE LOKOJA	170,373,285.01	348,924,784.00	348,924,784.00	48.83
424	FEDERAL MEDICAL CENTRE AZARE	150,562,353.42	267,089,638.00	267,089,638.00	56.37
425	FEDERAL MEDICAL CENTRE KEBBI	143,353,050.72	264,127,357.42	264,127,357.42	54.27
426	FEDERALMEDICAL CENTEE TARABA	149,724,400.08	265,603,797.00	265,603,797.00	56.37
427	FEDERAL MEDICAL CENTRE JIGAWA	58,893,163.80	119,534,589.00	119,534,589.00	49.27
428	FEDERAL MEDICAL CENTRE NASARAWA	80,738,444.96	143,225,722.00	143,225,722.00	56.37
429	FEDERAL MEDICAL CENTRE BAYELSA	210,518,609.02	395,565,634.00	395,565,634.00	
430	FEDERAL MEDICAL CENTRE, EBUTE METTA	87,249,738.11	154,776,684.00	154,776,684.00	56.37
431	NATIONAL EYE CENTRE KADUNA	175,195,476.47	179,337,699.00	179,337,699.00	97.69
432	INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	64,272,032.40	114,015,180.00	114,015,180.00	56.37
	NATIONAL. INSTITUTE FOR PHARM. RESEARCH AND DEVELOPMENT ABUJA.	143,369,916.17	254,342,195.00	254,342,195.00	
461	NIGERIA INSTITUTE OF MEDICAL RESEARCH YABA	47,855,682.21	85,051,223.00	85,051,223.00	
462	INSTITUTE OF PUBLIC ANALYST OF NIGERIA	11,998,373.01	21,284,477.00	21,284,477.00	
463	MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA, YABA.	185,014,490.15	330,000,000.00	330,000,000.00	
464	FEDERAL SCHOOL OF OCCUPATIONAL THERAPY YABA.	4,323,600.15	6,710,515.00	6,710,515.00	
465	NOMA CHILDREN HOSPITAL, SOKOTO.	45,229,999.93	92,541,544.00	92,541,544.00	
466	INSTITUTE OF CHARTERED CHEMIST OF NIGERIA	23,453,594.74	41,605,435.00	41,605,435.00	
467	INSTITUTE OF FORENSIC LABORATORY-OSHODI	12,650,752.40	22,441,765.00	22,441,765.00	
468	DENTAL THERAPISTS REGISTRATION BOARD				
469	NATIONAL EAR CARE CENTRE	146,374,347.31	284,631,380.00	284,631,380.00	
474	FEDERAL SCHOOL OF MEDICAL LABORATORY, JOS	150,829,415.55	262,000,000.00	262,000,000.00	
	TOTAL:FEDERAL MIN. OF HEALTH	28,235,048,480.02	45,969,386,054.85	45,969,386,054.85	61.42
	FEDERAL MINISTRY OF ENVIRONMENT				
482	NATIONAL PARK HEADQUARTERS	385,117,458.65	143,400,000.00	143,400,000.00	268.56
483	KAINJI NATIONAL PARK		50,000,000.00	50,000,000.00	0.00
484	OYO NATIONAL PARK		50,000,000.00	50,000,000.00	0.00
485	CHAD BASIN NATIONAL PARK		108,600,000.00	108,600,000.00	0.00
486	GASHAKA GUMTI NATIONAL PARK		155,000,000.00	155,000,000.00	0.00
487	CROSS RIVER NATIONAL PARK		45,000,000.00	45,000,000.00	0.00
488	KAMUKU NATIONAL PARK		42,500,000.00	42,500,000.00	0.00
489	OKUMU NATIONAL PARK		50,000,000.00	50,000,000.00	0.00
490	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	4,515,921.64	5,000,000.00	5,000,000.00	90.32
491	FEDERAL COLLEGE OF FORESTRY - IBADAN	14,817,705.02	25,000,000.00	25,000,000.00	59.27
492	FEDERAL COLLEGE OF FORESTRY - JOS	119,712,166.47	187,342,340.00	187,342,340.00	63.90
493	FORESTRY RESEARCH INSTITUTE OF IBADAN	80,528,352.76	195,000,000.00	195,000,000.00	41.30
494	FORESTRY MECHANISATION COLLEGE AFAKA	44,374,055.16	80,000,000.00	80,000,000.00	55.47
	TOTAL:FEDERAL MINISTRY OF ENVIRONMENT	649,065,659.69	1,136,842,340.00	1,136,842,340.00	57.09
	NATIONAL SPORTS COMMISSION				
495	NIGERIA FOOTBALL ASSOCIATION		26,100,000.00	26,100,000.00	0.00
496	NIGERIA INSTITUTE FOR SPORT (NIS)	90,597,750.12	223,762,201.00	223,762,201.00	40.49
	TOTAL: NATIONAL SPORTS COMMISSION	90,597,750.12	249,862,201.00	249,862,201.00	36.26
	SUB-TOTAL: SOCIAL SECTOR	52,768,687,486.43	95,251,167,365.45	95,251,167,365.45	55.40
	GRAND TOTAL	227,819,745,952.55	397,645,417,606.74	397,645,417,606.74	57.29

The Schedule of Grants and Subventions for Ministries, Department and Agencies (MDA) that are funded from the National Budget as approved by the National Assembly. The list is for MDA that do not renders monthly Transcript of Accounts to the Treasury for consolidation. Funding for these MDA are classified as Grants and Subvention. However, some of these MDA are paid from the Centralised Payroll System- Intergrated Personnel Payroll Information System (IPPIS) of the Federal Government



NOTE 13

MOVEMENT AND CLOSING BOOK BALANCES OF TRUST AND OTHER FUNDS AS AT 31ST DECEMBER, 2012

S/N	SUPERVISING MINISTRY	DESCRIPTION	CLOSING BOOK BALANCE AS AT 31ST DEC, 2012	DISBURSEMENTS FROM THE FUND IN THE YEAR	INFLOW INTO THE FUND IN THE YEAR	CLOSING BOOK BALANCE AS AT 31ST DEC, 2011
			N	N	N	N
	A= TRUST FUNDS					
1	OAGF (FUNDS)	Ecological Fund	66,657,914,625.58	(49,417,812,150.75)	70,829,995,007.32	45,245,731,769.01
2	OAGF (FUNDS)	0.50% Stabilisation Fund	63,804,181,030.12	(25,351,959,126.07)	43,135,649,324.05	46,020,490,832.14
3	OAGF (FUNDS)	Dev. of Natural Resources	99,661,113,673.15	(136,711,003,860.14)	132,306,159,579.68	104,065,957,953.61
	SUB-TOTAL TRUST FUNDS		230,123,209,328.85	(211,480,775,136.96)	246,271,803,911.05	195,332,180,554.76
	B=OTHER FUNDS					
4	OAGF (Revenue & Investments)	10% Cocoa Levy	4,196,237.44		4,196,237.44	-
5	SUGAR DEV. COUNCIL	5 % Sugar Development Levy	523,618,411.84	(1,198,342,157.86)	2,218,358,252.92	(496,397,683.22)
6	OAGF (FUNDS)	10% Rice Levy	63,708,368,489.64	(49,245,579,759.38)	67,381,062,312.71	45,572,885,936.31
7	OAGF (FUNDS)	7% Port Levy	19,981,222,029.27	(15,792,505,696.59)	27,672,770,454.98	8,100,957,270.88
8	OAGF (FUNDS)	2% Nat. Automotive Council Levy	20,396,270.09	(434,585.88)	16,463,970.86	4,366,885.11
9	OAGF (FUNDS)	ECOWAS Levy	38,061,889,973.34	(16,777,000,938.02)	9,747,623,165.14	45,091,267,746.22
10	OAGF (FUNDS)	CISS Levy	2,534,247,090.95	(42,826,081,926.68)	41,567,126,128.97	3,793,202,888.66
11	OAGF (FUNDS)	0.5% NESS Levy	3,548,799,862.95	(1,422,999,619.43)	17,869,719,252.69	(12,897,919,770.31)
12	OAGF (FUNDS)	2% Education Pool Account	193,508,042,590.53	(135,777,337,409.88)	189,570,543,242.82	139,714,836,757.59
13	OAGF (FUNDS)	Service Charge Pool Account	145,742,631.36		145,742,631.36	-
14	OAGF (FUNDS)	EFCC Recovery Fund	-	(3,306,936,863.43)		3,306,936,863.43
15	OAGF (FUNDS)	10% Steel Pool Levy Account	184,169,756.69	(2,105,605,775.61)	399,148,570.29	1,890,626,962.01
16	OAGF (FUNDS)	100% Cigarette Levy	2,450,165,648.48	(6,046,152,525.84)	2,149,518,581.01	6,346,799,593.31
17	OAGF (FUNDS)	Customs Textile Levy Pool	44,101,598.95		1,465,050.15	42,636,548.80
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)	2,352,057,685.37	(9,916,758,736.86)	2,085,109,184.54	10,183,707,237.69
20	OAGF (FUNDS)	Privatisation Proceeds Account	0.00	(10,504,607,223.47)	10,480,285,488.52	24,321,734.95
21	OAGF (FUNDS)	30% Levy on Sanitary Pool Account	2,283,620,595.74			2,283,620,595.74
22	OAGF (FUNDS)	30% Levy on Wines Spirits	1,198,916,652.95			1,198,916,652.95
23	OAGF (FUNDS)	Cheque Operational Account	988,750.00			988,750.00
24	OAGF (FUNDS)	Pension Bond Redemption Fund*	323,484,359,218.27		177,908,714,931.00	145,575,644,287.27
25	OAGF (FUNDS)	Consolidated Pool Account	11,890,610,883.88	(20,028,648,230.91)	31,919,259,114.79	
26	OAGF (FUNDS)	Accountant - Gen. - CHQ. Optional Account	-	(3,171,316,638.99)	3,171,316,638.99	
27	OAGF (FUNDS)	Monitisation (Fixed Assets)	-	(33,391,338.26)	33,391,338.26	
28	OAGF (FUNDS)	FCT House Sales Proceeds Account	-	(311,960.57)	311,960.57	
29	OAGF (FUNDS)	Monitisation (Motor Vehicle)	4,327,297.08		4,327,297.08	
	SUB-TOTAL OTHER FUNDS		666,014,215,584.22	(318,154,011,387.66)	584,346,453,805.09	399,821,773,166.79
	TOTAL	GRAND TOTAL	896,137,424,913.07	(529,634,786,524.62)	830,618,257,716.14	595,153,953,721.55

*** 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.

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

YEAR	AMOUNT N	INTEREST EARNED ON INVESTMENTS AS REPORTED BY CBN (FOR DISCLOSURE PURPOSE) N	MONTHLY PAYMENT INTO PENSION REDEMPTION ACCOUNT 2012	
			MONTH	
			JAN	5,554,828,200.00
			FEB	5,554,828,200.00
2004	0.00	0.00	MARCH	5,554,828,200.00
2005	0.00	0.00	APRIL	5,554,828,200.00
2006	14,999,999,998.00	18,362,830.19	MAY	5,554,828,200.00
2007	23,000,000,004.00	1,766,838,505.55	JUNE	0.00
2008	36,099,999,999.00	3,779,548,190.50	JULY	0.00
2009	35,349,999,996.00	1,312,835,211.32	AUGUST	0.00
2010	54,217,388,574.25	832,677,385.53	SEPT	22,219,313,800.00
2011	54,275,232,847.50	0.00	OCT	0.00
2012	105,541,737,800.00		NOV	0.00
			DEC	16,664,484,600.00
			AIE	38,883,798,400.00
			TOTAL	105,541,737,800.00



NOTE 14
CLOSING CASH BOOK BALANCE OF FEDERAL PAY OFFICES
FOR THE YEAR ENDED 31ST DECEMBER, 2012

S/N	FEDERAL PAY OFFICE	CLOSING BALANCE 2012	CLOSING BALANCE 2011	ANALYSIS OF CLOSING BALANCE 2012 (ACCOUNT TYPE)		
				CAPITAL	REVENUE	OTHERS (CRF) E.T.C
		N	N	N	N	N
1	STF (FPO ACCOUNTS) ABUJA	-	463,193,560.29			
2	FPO ABAKALIKI	1,318,561.61	25,786,223.55	1,318,561.61		
3	FPO AWKA	-	26,222.09			
4	FPO CALABAR	102,472.59	7,928,864.38	102,472.59		
5	FPO ENUGU	12,283,503.94	6,117,730.99	12,283,503.94		
6	FPO LAFIA	408,683.30	661,970.43	408,683.30		
7	FPO MAKURDI	78,311.95	26,815,802.24	78,311.95		
8	FPO OWERRI	30,132,396.47	18,241,646.89	30,132,396.47		
9	FPO PORT HARCOURT	6,938,944.51	4,918,546.62	6,938,944.51		
10	FPO UMUAHIA	-	17,813,999.58			
11	FPO UYO	5,187,337.53	2,297,178.71	5,187,337.53		
12	FPO YENEGOA	59,201,341.46	33,508,151.71	59,201,341.46		
13	FPO BAUCHI	-	349,637.32			
14	FPO BIRNIN-KEBBI	-	15,317,444.00			
15	FPO DAMATURU	-	100.00			
16	FPO DUTSE	105,247.40	5,315.99			105,247.40
17	FPO GOMBE	-	26,961,639.76			
18	FPO GUSAU	-	13,537,928.50			
19	FPO JALINGO	-	2,528,788.98			
20	FPO JOS	-	41,670,357.19			
21	FPO KADUNA	-	8,865,686.18			
22	FPO KANO	-	52,702,014.86			
23	FPO KATSINA	400.00	1,355,040.55			400.00
24	FPO MAIDUGURI	20,432,910.76	23,597,648.15	20,432,910.76		
25	FPO MINNA	-	3,659,712.00			
26	FPO YOLA	12,803,896.93	109,710.40	12,803,896.93		
27	FPO SOKOTO	-	18,791,973.25			
28	FPO ABEOKUTA	-	-			
29	FPO ADO-EKITI	3,153,120.52	35,709,152.66		3,153,120.52	
30	FPO ASABA	-	11,101,563.08			
31	FPO AKURE	-	31,182,485.15			
32	FPO BENIN	-	14,967,137.04			
33	FPO IBADAN	13,943,510.63	27,605,209.01		13,943,510.63	
34	FPO ILORIN	38,529,092.65	2,578,221.16		38,529,092.65	
35	FPO LAGOS I	-	16,371,000.30			
36	FPO LAGOS II	-	355,882.40			
37	FPO LOKOJA	-	22,566,227.59			
38	FPO OSHOGBO	-	5,777,941.36			
	TOTAL CASH HELD BY FPOs:-	204,619,732.25	984,977,714.36	148,888,361.05	55,625,723.80	105,647.40



NOTE 15
CLOSING CASH BOOK BALANCE OF MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs) AS AT 31ST DECEMBER, 2012

S/N	LIST OF MDAs FOR 2012 ACCOUNTS	CLOSING BALANCE - 2012	CLOSING BALANCE - 2011	ANALYSIS OF CLOSING BALANCE 2012 (TYPE)			(ACCOUNT OTHERS (CRF) E.T.C
				CAPITAL	REVENUE		
		N	N	N	N	N	
	ADMINISTRATIVE SECTOR						
1	STATE HOUSE						
2	NATIONAL BOUNDARY COMMISSION	23,148,783,258.12	48,755,953,183.84	23,148,783,258.12			
3	BORDERS COMMUNITIES DEVELOPMENT AGENCY	-	51,682,618.64				
4	BUREAU OF PUBLIC ENTERPRISE	-	433.77				
5	BUREAU OF PUBLIC PROCUREMENT	-					
6	MINISTRY OF SPECIAL DUTIES	-	6,775,934.62				
7	NATIONAL POVERTY ERADICATION PROGRAMME (NAPEP)	-	350,841.65				
8	FEDERAL ROAD SAFETY COMMISSION	3,817,297,289.61	8,501,854,864.93	3,817,297,289.61			
9	NATIONAL COMMISSION FOR REFUGEES	-					
10	NEW PARTNERSHIP FOR AFRICA DEV. (NEPAD)	-	100,590,807.00				
11	CODE OF CONDUCT TRIBUNAL	-	651,643.02				
		-	8,200.00				
12	SMALL AND MEDIUM ENTERPRISES DEV. AGENCY OF NIGERIA(SMEDAN)	-	286,149.20				
13	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	-					
14	NATIONAL HAJ COMMISSION OF NIGERIA	-					
15	NIGERIA CHRISTIAN PILGRIM COMMISSION	-	40,993,981.00				
16	OFFICE OF THE SPECIAL ADVISER ON NIGER DELTA MILITANT	-					
17	NATIONAL ASSEMBLY- MANAGEMENT	-	-				
18	NASS- SENATE	-	1,610,751,545.60				
19	NASS- HOUSE OF REPRESENTATIVES	-	558,833,678.12				
20	NATIONAL ASSEMBLY SERVICE COMMISSION	-	3,615,279,975.44				
21	LEGISLATIVE AIDES	-	168,511,605.50				
22	SENATE COMMITTEE ON PUBLIC ACCOUNTS	-	136,787,000.00				
23	HOUSE COMMITTEE ON PUBLIC ACCOUNTS	-	-				
24	GENERAL SERVICE OFFICE	-	-				
25	SECRETARY TO GOVERNMENT OF THE FEDERATION	-	-				
26	MIN.OF DEFENCE(ADD NA/NAF/NN CIVILLIAN SAL.)	104,330,119.27	788,512,571.35				104,330,119.27
27	DEFENCE HEADQUARTERS(DHQ)	61,006,126.17	9,640,086.26	46,668,370.35			14,337,755.82
28	NIGERIAN ARMY	-	-				
29	NIGERIAN NAVY	-	-				
30	NIGERIAN AIRFORCE	1.71	111,512,471.71	1.71			
31	NIGERIA DEFENCE ACADEMY	-	1.92				
32	NIGERIAN DEFENCE COLLEGE	-	1,564,231,615.75				
33	COMMAND AND STAFF COLLEGE, JAJI	-	50.01				
34	NIG. ARMED FORCES RESETTLEMENT CENTRE	-	-				
35	DEFENCE INTELLIGENCE AGENCY	-	-				



NOTE 15

CLOSING CASH BOOK BALANCE OF MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs) AS AT 31ST DECEMBER, 2012

S/N	LIST OF MDAS FOR 2012 ACCOUNTS	CLOSING BALANCE - 2012	CLOSING BALANCE - 2011	ANALYSIS OF CLOSING BALANCE 2012 (TYPE)		(ACCOUNT
36	PRESIDENTIAL COMMITTEE ON BARRACK REHAB.	-	1,567,891.95			
37	DEFENCE MISSIONS	208,289,350.28	1,471,931,653.87	208,289,350.28		
38	DIRECTORATE OF MILITARY PENSION	215,961,729.91	256,565,396.60			215,961,729.91
39	FEDERAL MINISTRY OF FOREIGN AFFAIRS	-	263,712.15			
40	OVERSEAS MISSION	-	9,955,624,788.09			
41	FEDERAL MINISTRY OF INFORMATION	31,191,914.00	-		31,191,914.00	
42	FEDERAL MINISTRY OF INF & COMMUNICATION	27,376,888.16	324,492,679.25	17,164.36	27,356,977.00	2,746.80
43	MINISTRY OF INTERIOR	166,496,717.21	285,960,714.52		166,496,717.21	
44	NIGERIAN PRISONS SERVICE(NPS)	-	1,132,659,827.80			
45	NIGERIAN IMMIGRATION SERVICE(NIS)	220,710,991.15	291,213,781.35		220,710,991.15	
46	NATIONAL SECURITY & CIVIL DEFENCE CORPS	-	895,288.67			
47	IMMIGRATION, PRISONS & NSCDC BOARD	-	18,188.00			
48	CUSTOMS, IMMIGRATION & PRISONS PENSION BD	9,313,601,086.02	9,843,697,354.23	9,313,601,086.02		
49	FEDERAL FIRE SERVICE	-	1,092,958.07			
50	POLICE SERVICE COMMISSION	-	593,913,244.08			
51	POLICE PENSION BOARD	-	12,886,248,223.90			
52	POLICE FORMATION AND COMMAND	-	235,344.35			
53	FEDERAL MINISTRY OF POLICE AFFAIRS	-	138,383,732.20			
54	OFFICE OF HEAD OF SERVICE OF THE FEDERATION	-	278,772,034.58			
55	OHCSF(PENSION OFFICE)	12,638,549,401.86	12,638,549,401.86			12,638,549,401.86
56	FEDERALSTAFF HOUSING LOAN BOARD	76,263,756.76	973,795.77			76,263,756.76
57	PUBLIC SERVICE INSTITUTE	353,090.61	120,572,141.78			353,090.61
58	OFFICE OF THE AUDITOR-GENERAL OF FED.	-	12,934,816.05			
59	PUBLIC COMPLIANTS COMMISSION	-	-			
60	FEDERAL CIVIL SERVICE COMMISSION	-	55,121.81			
61	INDEPENDENT NATION ELECTORAL COMMISSION	1,322,406,441.11	19,660,909,708.68	1,314,867,687.17		7,538,753.94
62	FEDERAL CHARACTER COMMISSION	-	150,060.25			
63	GURARA WATER MANAGEMENT AUTHORITY YOUTH DEV.	-	11,179,967.60			
64	NATIONAL LOTTERY TRUST FUND	-	-			
65	NATIONAL LOTTERY REGULATORY COMMISSION	-	-			
	ECONOMIC SECTOR					
66	FEDERAL MINISTRY OF WATER RESOURCES	-	3,397,076,781.51			
67	FEDERAL MINISTRY OF AGRICULTURE	-	7,850,319,144.84			
68	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	-	-			
69	NATIONAL AGRICULTURAL SEEDS COUNCIL	-	1,395,541.50			
70	NIGERIA AGRICULTURAL QUARANTINE SERVICE	-	-			
71	NIGERIA HYDROLOGICAL SERVICE AGENCY	-	2,718.44			
72	FEDERAL MINISTRY OF FINANCE	-	799,250,006.48			
73	DEBT MANAGEMENT OFFICE	-	7,862,526.00			
74	BUDGET OFFICE OF THE FEDERATION	-	32,960,255.45			
75	INVESTMENT AND SECURITIES TRIBUNAL	-	-			
76	OFFICE OF THE ACCOUNTANT-GENERAL OF FED	570,119,656.97	893,530,034.18	100,174.64		570,019,482.33
77	FEDERAL INLAND REVENUE SERVICE	14,661,785,240.01	14,661,785,240.01	14,661,785,240.01		
78	NIGERIA CUSTOM SERVICE	-	1,254,930.73			
79	FEDERAL MINISTRY OF TRADE AND INDUSTRY	111,274.50	32,942,757.00			111,274.50
80	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	5,001.73	-			5,001.73



NOTE 15

CLOSING CASH BOOK BALANCE OF MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs) AS AT 31ST DECEMBER, 2012

S/N	LIST OF MDAS FOR 2012 ACCOUNTS	CLOSING BALANCE - 2012	CLOSING BALANCE - 2011	ANALYSIS OF CLOSING BALANCE 2012 TYPE)		(ACCOUNT
81	MIN. OF EMP, LABOUR AND PRODUCTIVITY	-	620,000.00			
82	INDUSTRIAL ARBITRATION PANEL	-	3,672,963.00			
83	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY	-	45,159,662.58			
84	NATURAL MEDICINE DEV. AGENCY	-	25,782,850.00			
85	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY	-	-	132,845.33		21,838,134.44
86	NATIONAL BIOTECHNOLOGY DEV. AGENCY(NABDA)	-	-			
87	NATIONAL BOARD FOR TECHNOLOGY INCUBATOR CENTRE-ABUJA	-	-			
88	FEDERAL MINISTRY OF TRANSPORT	-	482,233,414.35			
89	MINISTRY OF AVIATION	-	2,109,009,076.28			
90	FEDERAL MINISTRY OF POWER	65,115,620,752.73	87,248,584,074.38	65,115,473,154.23		147,598.50
91	FEDERAL MINISTRY OF PETROLEUM RESOURCES	-	1,611,537,746.27			
92	DEPARTMENT OF PETROLEUM RESOURCES (DPR)	1,212,115,347.29	3,000,341,297.68	1,212,115,347.29		
93	MINISTRY OF MINES AND STEEL	-	309,950,388.86			
94	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	-	-			
95	GEOLOGICAL SURVEY OF NIGERIA AGENCY	-	23,101.01			
96	NIGERIA MINING CADASTRE OFFICE	161,808.75	-		161,808.75	
97	FEDERAL MINISTRY OF WORKS	-	90,625,191.11			
98	SURVEY-GENERAL OF THE FEDERATION	-	-			
99	FEDERAL ROADS MAINTENANCE AGENCY	67,935,554.83	38,434,736.55		67,935,554.83	
100	FEDERAL MINISTRY OF CULTURE & TOURISM	-	-			
101	NATIONAL PLANNING COMMISSION	-	58,607,768.89			
102	NATIONAL SALARIES, INCOMES AND WAGES COMM	-	-			
103	REVENUE MOB, ALLOCATION & FISCAL COMMISSION	-	426,384,290.00			
104	NIG. INTEGRATION WATER RESOURCES MGT. COMM.	-	271.79			
105	MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT	-	9,449,199,794.11			
106	NATIONAL BUREAU OF STATISTICS	-	41,653,902.38			
	LAW & JUSTICES SECTOR					
107	NATIONAL JUDICIAL COUNCIL - ABUJA	1,945,920,624.33	2,249,039,033.47	776,676,702.32		1,169,243,922.01
108	SUPREME COURT OF NIGERIA	-	260,337.82			
109	COURT OF APPEAL, ABUJA	-	7,134,807.31			
110	FEDERAL HIGH COURT-LAGOS	-	1,184,675,171.35			
111	FCT. HIGH COURT OF JUSTICE, ABUJA	-	522,045,373.40			
112	SHARIA COURT OF APPEAL, ABUJA	30,537,877.29	7,499,723.12	3,208,412.34	81,474.95	27,247,990.00
113	CUSTOMARY COURT OF APPEAL, ABUJA	-	1,569,792.41			
114	NATIONAL INDUSTRIAL COURT	-	21,172,746.11			
115	NATIONAL JUDICIAL INSTITUTE - ABUJA	-	669,918.52			
116	FCT. JUDICIAL SERVICE COMMITTEE -FCT ABUJA	38,699,704.86	0.00	38,699,704.86		
117	FEDERAL JUDICIAL SERVICE COMMISSION - ABUJA	-	88,739,619.08			



NOTE 15

CLOSING CASH BOOK BALANCE OF MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs) AS AT 31ST DECEMBER, 2012

S/N	LIST OF MDAS FOR 2012 ACCOUNTS	CLOSING BALANCE - 2012	CLOSING BALANCE - 2011	ANALYSIS OF CLOSING BALANCE 2012 TYPE)		(ACCOUNT
118	FEDERAL MINISTRY OF JUSTICE		-			
119	NAT.HUMAN RIGHTS COMMISSION	-	2,620.00			
120	CODE OF CONDUCT BUREAU	-	179,144,087.80			
	REGIONAL SECTOR					
121	MINISTRY FOR FEDERAL CAPITAL TERRITORY		-			
122	NIGER DELTA AFFAIRS		1,893,092.48			
	SOCIAL SECTOR					
123	MINISTRY OF YOUTH DEVELOPMENT		1,498,999,908.62			
124	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	12,480,743.82		51,244.54		12,429,499.28
125	FEDERAL MINISTRY OF WOMEN AFFAIRS	7,542,657.65	164,488.42	2,130,856.29		5,411,801.36
126	NATIONAL CENTRE FOR WOMEN DEVELOPMENT		-			
127	FEDERAL MINISTRY OF EDUCATION	-	1,902,125,200.72			
128	FEDERAL MINISTRY OF HEALTH	3,293,305,489.25	252,682,728.17	3,289,199,582.57		4,105,906.68
129	FEDERAL COLL. OF COMPLIMENTARY & ALTERN. MED		-			
130	NATIONAL OBSTETRIC FISTULA CENTRE ,ABAKALI					
131	FEDERAL MINISTRY OF ENVIRONMENT		419,423,793.31			
132	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	1,284,824.55	20,226,869.77			1,284,824.55
133	NATIONAL ENVIRONMENTAL STD AND REGULATION ENF. AGENCY	276,469.30	386,105.55	276,469.30		
134	ENVIRONMENTAL HEALTH REGISTRATION OFFICERS COUNCILS OF NIGERIA	21,691,897.33		20,830,230.00	6,000.00	855,667.33
135	NATIONAL SPORTS COMMISSION		2,017,133.59			
136	NATIONAL POPULATION COMMISSION	400,674,835.57	48,712,092.30	400,674,835.57		
	OTHER ACCOUNTS					
137	CBN: SEVERANCE BENEFITS TO OFFICERS RIGHTSIZED		19,057,174,167.57			
138	CBN: ARREARS OF PARASTATALS MONETIZATIONS		429,291,826.50			
139	CBN:MTEL/NITEL PENSIONERS & DISENGAGED STAFF		8,072,838,175.63			
140	CBN: PENSION ARREARS SETTLEMENTS		3,904,019,916.81			
	TOTAL MDA:-	138,732,887,922.71	308,424,180,282.00	123,370,879,006.91	513,941,437.89	14,870,038,457.68



NOTE 16**CLOSING CASH BOOK BALANCE FROM AID AND GRANTS OF MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs) AS AT 31ST DECEMBER, 2012**

S/N	LIST OF MDAs FOR 2012 ACCOUNTS		CLOSING BALANCE - 2012	CLOSING BALANCE - 2011
			N	N
	NAME OF MDA	PURPOSE		
1	Water Resources	To increase and sustain provision of safe Nigeria Electric and Gas improvement project	109,032,216.57	
2	Water Resources	water supply and adfequate sanitation services to trhe rural population in Nigeria	6,077,584.55	
3	Water Resources	To improve the reliability , commercial viability and increase access tom piped water	67,200,121.57	
4	Water Resources	To improve the reliability , commercial viability and increase access tom piped water	1,133,373.18	
	TOTAL		183,443,295.88	



NOTE 17

**SUMMARY OF FEDERAL GOVERNMENT INVESTMENTS AND LOANS TO GOVERNMENT COMPANIES AND OTHER GOVERNMENTS
AS AT 31ST DECEMBER, 2012**

S/NO.	DESCRIPTION	REF. NOTE	TOTAL VALUE AS AT 01/01/2012	ADDITIONAL INVESTMENTS - 2012	DIS-INVESTMENTS/RE CLASSIFIED TO EXPENDITURE	TOTAL VALUE AS AT 31/12/2012
A	INVESTMENTS		=N=	=N=	=N=	=N=
1	Investments in Manufacturing Industries	17 A	9,523,647,447		1,299,408,074	8,224,239,373
2	Investments in Service Companies/Agencies	17B	52,330,285,694		736,709,754	51,593,575,940
3	Investments in Financial Institutions	17 C	52,446,304,649	40,984,111,014		93,430,415,663
4	Investments in Insurance Coys	17 C	889,166,666			889,166,666
5	Investments: External Investments	17 D	943,530,919	14,299,895,466		15,243,426,385
6	Investments: Forfieted to Federal Govt. of Nigeria	17 E	1,230,287			1,230,287
7	Capital Investment in Islamic Develepmnt Bank		11,577,468,073			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
	SUB-TOTAL		144,478,566,219	55,284,006,480	2,036,117,828	197,726,454,871

B INVESTMENTS-CROWN AGENTS

1	Cash	17 F	287,238,190	578,547,092		865,785,282
2	Deposit	17 F	-			-
3	FGN Investments with Crown Agents	17 G	-			2,218,337,576
	SUB-TOTAL		287,238,190	578,547,092	-	3,084,122,858



NOTE 17
SUMMARY OF FEDERAL GOVERNMENT INVESTMENTS AND LOANS TO GOVERNMENT COMPANIES AND OTHER GOVERNMENTS
AS AT 31ST DECEMBER, 2012

S/NO.	DESCRIPTION	REF. NOTE	TOTAL VALUE AS AT 01/01/2012	ADDITIONAL INVESTMENTS - 2012	DIS-INVESTMENTS/RE CLASSIFIED TO EXPENDITURE	TOTAL VALUE AS AT 31/12/2012
C GRANTS TO GOVERNMENT COMPANIES						
1	Grants- Manufacturing Companies	17 H	1,413,615,779			1,413,615,779
2	Grants-Other Companies	17 I	5,364,216,791			5,364,216,791
3	Grants-Financial Institutions	17 I	10,361,000			10,361,000
4	Grants- River Basins Dev. Authorites	17 J	3,844,939,002			3,844,939,002
	SUB-TOTAL		10,633,132,572	-	-	10,633,132,572
D LOANS TO GOVERNMENT COMPANIES						
1	Loans to Companies -under Power & Steel	17 K	97,816,423,174		16,204,065,538	81,612,357,636
2	Loans to Companies -under Finance	17K	3,079,290,373	5,900,000,000		8,979,290,373
3	Loans to Companies -under Works	17 K	9,263,643,570	10,000,000,000		19,263,643,570
4	Loans to Companies -under Information	17 K	153,435,499		153,435,499	-
5	Loans to Companies -under Transport	17K	6,450,773,303		984,205,251	5,466,568,052
6	Loans to Companies -under Communication	17 K	42,395,300,872			42,395,300,872
7	Loans to Companies -under Secience & Tech.	17 K	42,933,333			42,933,333
8	Loans to Companies -under Solid Mineral Dev.	17 K	3,800,179,280		3,769,431,280	30,748,000
9	Loans to Companies -under Agriculture	17 K	3,465,055,515			3,465,055,515
10	Loans to Companies -under Industry	17 K	8,618,426,153		7,184,964,069	1,433,462,084
	SUB-TOTAL		175,085,461,072	15,900,000,000	28,296,101,637	162,689,359,435
E LOANS TO OTHER GOVERNMENT						
1	Democratic Republic of Sao-Tome & Principle		5,233,086,000			5,233,086,000
2	Sao-Tome & Principle Joint Dev. Authority		1,649,581,000			1,649,581,000
F OTHER INVESTMENT						
1	Investment in Treasury Bills by INEC (91 Days Tenor)			4,000,000,412		4,000,000,412
	SUB-TOTAL		6,882,667,000	-	-	10,882,667,412
	GRANT TOTAL OF LOANS & INVESTMENTS		337,367,065,053	71,762,553,572	30,332,219,465	385,015,737,148



NOTE 18
LIST OF OUTSTANDING IMPRESTS OF MINISTRIES, DEPARTMENTS AND AGENCIES
AS AT 31ST DECEMBER, 2012

S/N	LIST OF MDAS FOR 2011 ACCOUNTS	CLOSING BALANCE AS AT 31/12/2012	2012 FIGURES	BALANCE AS AT AS AT 31/12/2011
	ADMINISTRATIVE SECTOR	=N=	=N=	=N=
1	STATE HOUSE	0.00		0.00
2	NATIONAL BOUNDARY COMMISSION	0.00	-441,000.00	441,000.00
3	BORDERS COMMUNITIES DEVELOPMENT AGENCY	0.00		0.00
4	BUREAU OF PUBLIC ENTERPRISE	0.00		0.00
5	MINISTRY OF SPECIAL DUTIES	0.00		0.00
6	NATIONAL POVERTY ERADICATION PROGRAMME (NAPEP)	0.00		0.00
7	NATIONAL COMMISSION FOR REFUGEES	0.00	0.00	0.00
8	NEW PARTNERSHIP FOR AFRICA DEV.)NEPAD(	0.00	0.00	0.00
9	CODE OF CONDUCT TRIBUNAL	0.00		0.00
10	SMALL AND MEDIUM ENTERPRISES DEV. GENCY OF NIGERIA(SMEDAN)	0.00		0.00
11	NIGERIA CHRISTIAN PILGRIM COMMISSION	0.00	-4,490,000.00	4,490,000.00
12	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	0.00	0.00	
13	OFFICE OF THE SPECIAL ADVISER ON NIGER DELTA MILITANT	0.00		0.00
14	NATIONAL ASSEMBLY -MANAGEMENT	0.00	0.00	0.00
15	NASS -SENATE	0.00		0.00
16	NASS -HOUSE OF REPRESENTATIVES	0.00		0.00
17	NATIONAL ASSEMBLY SERVICE COMMISSION	0.00		0.00
18	LEGISLATIVE AIDES	0.00		
19	SENATE COMMITTEE ON PUBLIC ACCOUNTS	0.00		
20	HOUSE COMMITTEE ON PUBLIC ACCOUNTS	0.00		
21	GENERAL SERVICE OFFICE	0.00		
22	SECRETARY TO GOVERNMENT OF THE FEDERATION	0.00	-108,456,525.00	108,456,525.00
23	MIN.OF DEFENCE (ADD NA/NAF/NN CIVILLIAN SAL.)	0.00		0.00
24	DEFENCE HEADQUARTERS (DHQ)	0.00		0.00
25	NIGERIAN ARMY	0.00		0.00
26	NIGERIAN NAVY	0.00		0.00
27	NIGERIAN AIRFORCE	0.00		0.00
28	NIGERIA DEFENCE ACADEMY	0.00		0.00
29	NIGERIAN DEFENCE COLLEGE	0.00		0.00
30	COMMAND AND STAFF COLLEGE ,JAJI	0.00		0.00
31	NIG .ARMED FORCES RESETTLEMENT CENTRE	0.00		0.00
32	DICON	0.00		0.00
33	DEFENCE INTELLEGENGE SCHOOL	0.00		0.00
34	DEFENCE INTELLEGENGE AGENCY	0.00		0.00
35	PRESIDENTIAL COMMITTEE ON BARRACK REHAB.	0.00		0.00
36	DEFENCE MISSIONS	0.00		0.00
37	DIRECTORATE OF MILITARY PENSION	0.00		0.00
38	GUARDS BRIGADE	0.00		0.00
39	FEDERAL MINISTRY OF INTER-GOV 'TAL AFFAIRS	0.00		0.00
40	FEDERAL MINISTRY OF FOREIGN AFFAIRS	16,456,617.50	0.00	16,456,617.50
41	DIRECTORATE OF TECHNICAL AID CORPS (TAC)	0.00		0.00
42	FOREIGN SERVICE ACADEMY (FSA)	0.00		0.00
43	DIRECTORATE OF PILGRIMS AFFAIRS (MUSLIM)	0.00		0.00
44	DIRECTORATE OF PILGRIMS AFFAIRS (CHRISTIAN)	0.00		0.00
45	OVERSEAS MISSION	-17,339,970.86		-17,339,970.86
46	FEDERAL MINISTRY OF COMMUNICATION	0.00	-1,278,250.00	1,278,250.00
47	MINISTRY OF INTERIOR	2,650,000.00		2,650,000.00



NOTE 18
LIST OF OUTSTANDING IMPRESTS OF MINISTRIES, DEPARTMENTS AND AGENCIES
AS AT 31ST DECEMBER, 2012

S/N		CLOSING BALANCE AS AT 31/12/2012	2012 FIGURES	BALANCE AS AT AS AT 31/12/2011
	LIST OF MDAS FOR 2011 ACCOUNTS			
48	NIGERIAN PRISONS SERVICE (NPS)	0.00		0.00
49	NIGERIAN IMMIGRATION SERVICE (NIS)	0.00		0.00
50	NATIONAL SECURITY & CIVIL DEFENCE CORPS	0.00		0.00
51	IMMIGRATION ,PRISONS & NSCDC BOARD	0.00	-4,039,690.00	4,039,690.00
52	CUSTOMS ,IMMIGRATION & PRISONS PENSION BOARD	3,851,160.66		3,851,160.66
53	FEDERAL FIRE SERVICE	2,600,000.00	2,600,000.00	0.00
54	POLICE SERVICE COMMISSION	0.00	-6,757,359.48	6,757,359.48
55	POLICE PENSION BOARD	0.00	0.00	0.00
56	POLICE FORMATION AND COMMAND	0.00		0.00
57	FEDERAL MINISTRY OF POLICE AFFAIRS	0.00	3,140,330.79	-3,140,330.79
58	OFFICE OF HEAD OF SERVICE OF THE FEDERATION	0.00	-89,205,200.00	89,205,200.00
59	OHCSF (PENSION OFFICE)	0.00		0.00
60	FEDERALSTAFF HOUSING LOAN BOARD	51,528,490.08		51,528,490.08
61	PUBLIC SERVICE INSTITUTE	0.00		0.00
62	OFFICE OF THE AUDITOR-GENERAL OF FED.	0.00		0.00
63	PUBLIC COMPLIANTS COMMISSION	0.00	662,875.95	-662,875.95
64	FEDERAL CIVIL SERVICE COMMISSION	0.00	-14,511,742.00	14,511,742.00
65	INDEPENDENT NATION ELECTORAL COMMISSION	0.00		0.00
66	FEDERAL CHARACTER COMMISSION	0.00	-2,590,000.00	2,590,000.00
67	GURARA WATER MANAGEMENT AUTHORITY YOUTH DEV.	0.00		0.00
68	NATIONAL LOTTERY REGULATORY COMMISSION	0.00	0.00	
	ECONOMIC SECTOR			
69	FEDERAL MINISTRY OF WATER RESOURCES	0.00	0.00	0.00
70	FEDERAL MINISTRY OF AGRICULTURE	0.00	-400,000.00	400,000.00
71	NATIONAL AGRICULTURAL SEEDS COUNCIL	300,000.00	300,000.00	0.00
72	NIGERIA AGRICULTURAL QURANTINE SERVICE	0.00		0.00
73	NIGERIA HYDROLOGICAL SERVICE AGENCY	0.00	-2,385,000.00	2,385,000.00
74	FEDERAL MINISTRY OF FINANCE	0.00	-96,733,028.88	96,733,028.88
75	DEBT MANAGEMENT OFFICE	0.00		0.00
76	BUDGET OFFICE OF THE FEDERATION	0.00		0.00
77	INVESTMENT AND SECURITIES TRIBUNAL	17,498,343.56		17,498,343.56
78	OFFICE OF THE ACCOUNTANT-GENERAL OF FED	0.00	0.00	0.00
79	FEDERAL INLAND REVENUE SERVICE	0.00		0.00
80	NIGERIA CUSTOM SERVICE	0.00	-2,357.14	2,357.14
81	FEDERAL MINISTRY OF TRADE AND INVESTMENTS	0.00	-62,680,671.39	62,680,671.39
82	MIN .OF EMP ,LABOUR AND PRODUCTIVITY	0.00	-5,161,695.30	5,161,695.30
83	INDUSTRIAL ARBITRATION PANEL	48,000.00		48,000.00
84	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY	0.00	-1,047,590.00	1,047,590.00
85	NATURAL MEDICINE DEV .AGENCY	0.00		0.00
86	NATIONAL BIOTECHNOLOGY DEV .AGENCY (NABDA)	0.00		0.00
87	FEDERAL MINISTRY OF TRANSPORT	0.00	-2,183,500.00	2,183,500.00
88	MINISTRY OF AVIATION	0.00	-3,060,000.00	3,060,000.00
89	FEDERAL MINISTRY OF POWER	26,682,637.96	0.00	26,682,637.96
90	FEDERAL MINISTRY OF PETROLEUM RESOURCES	0.00	-17,575,900.00	17,575,900.00
91	DEPARTMENT OF PETROLEUM RESOURCES (DPR)	0.00		0.00
92	MINISTRY OF MINES AND STEEL	5,740,200.00		5,740,200.00
93	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	0.00	0.00	
94	NIGERIA MINING CADASTRE OFFICE	0.00	0.00	
95	GEOLOGICAL SURVEY OF NIGERIA AGENCY	0.00		0.00
96	FEDERAL MINISTRY OF WORKS	0.00	-940,000.00	940,000.00
97	SURVEY-GENERAL OF THE FEDERATION	0.00	-2,809,376.19	2,809,376.19
98	FEDERAL ROADS MAINTENANCE AGENCY	0.00	-2,000,000.00	2,000,000.00
99	FEDERAL MINISTRY OF CULTURE & TOURISM	63,401,147.00	63,401,147.00	0.00
100	NATIONAL PLANNING COMMISSION	0.00		0.00
101	NATIONAL SALARIES ,INCOMES AND WAGES COMM	0.00		0.00
102	REVENUE MOB ,ALLOCATION & FISCAL COMMISSION	0.00	0.00	0.00
103	NIG .INTEGRATION WATER RESOURCES MGT .COMM.	0.00		0.00
104	MINISTRY OF LANDS ,HOUSING & URBAN DEVELOPMENT	0.00	-4,788,600.00	4,788,600.00
102	NATIONAL BUREAU OF STASTICS	0.00		0.00
				0.00



NOTE 18
LIST OF OUTSTANDING IMPRESTS OF MINISTRIES, DEPARTMENTS AND AGENCIES
AS AT 31ST DECEMBER, 2012

S/N		CLOSING BALANCE	2012 FIGURES	BALANCE AS AT
	LIST OF MDAS FOR 2011 ACCOUNTS	AS AT 31/12/2012		AS AT 31/12/2011
	LAW & JUSTICES SECTOR			0.00
103	NATIONAL JUDICIAL COUNCIL - ABUJA	1,280,000.00	-13,982,715.00	15,262,715.00
104	SUPREME COURT OF NIGERIA	0.00	118,765,871.58	-118,765,871.58
105	COURT OF APPEAL ,ABUJA	0.00	-2,712,000.00	2,712,000.00
106	FEDERAL HIGH COURT-LAGOS	0.00		0.00
107	FCT .HIGH COURT OF JUSTICE ,ABUJA	0.00		0.00
108	SHARIA COURT OF APPEAL ,ABUJA	0.00	-74,794,936.67	74,794,936.67
109	CUSTOMARY COURT OF APPEAL ,ABUJA	0.00		0.00
110	NATIONAL INDUSTRIAL COURT	58,805.00		58,805.00
111	NATIONAL JUDICIAL INSTITUTE - ABUJA	3,134,779.48		3,134,779.48
112	FCT .JUDICIAL SERVICE COMMITTEE- FCT ABUJA	0.00	-7,394,900.00	7,394,900.00
113	FEDERAL JUDICIAL SERVICE COMMISSION - ABUJA	-164,000.00		-164,000.00
114	FEDERAL MINISTRY OF JUSTICE	0.00	146,453,658.84	-146,453,658.84
115	NAT.HUMAN RIGHTS COMMISSION	4,634,080.16		4,634,080.16
116	IND CORRUPT PRACTICES COMMISSION	0.00	0.00	0.00
117	CODE OF CONDUCT BUREAU	0.00	-1,496,552.00	1,496,552.00
				0.00
	REGIONAL SECTOR			0.00
118	MINISTRY FOR FEDERAL CAPITAL TERRITORY	0.00		0.00
119	NIGER DELTA AFFAIRS	0.00		0.00
	SOCIAL SECTOR			
120	MINISTRY OF YOUTH DEVELOPMENT	176,528,400.00	-1,440,000.00	177,968,400.00
121	FEDERAL MINISTRY OF WOMEN AFFAIRS	0.00		0.00
122	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	0.00	-11,206,151.15	11,206,151.15
123	FEDERAL MINISTRY OF EDUCATION	0.00	-36,596,571.25	36,596,571.25
124	UNITY SCHOOLS	0.00		0
125	FEDERAL MINISTRY OF HEALTH	0.00	-16,461,785.27	16,461,785.27
126	FEDERAL COLL .OF COMPLIMENTARY & ALTERN .MED	0.00		0
	NATIONAL OBSTETRIC FISTULA CENTRE ,ABAKALIKI	347,000.00	347,000.00	
127	FEDERAL MINISTRY OF ENVIRONMENT	5,411,000.00	2,491,000.00	2,920,000.00
128	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	0.00		0.00
129	NATIONAL ENVIRONMENTAL STD AND REGULATION ENF .AGENCY	0.00	-5,135,000.00	5,135,000.00
	ENVIRONMENTAL HEALTH REGISTRATION OFFICERS COUNCILS OF NIGERIA	600,000.00	600,000.00	
130	NATIONAL SPORTS COMMISSION	0.00		0.00
131	NATIONAL POPULATION COMMISSION	0.00	-5,583,828.08	5,583,828.08
		365,246,690.54	-271,580,040.64	636,826,731.18

The Provisions of the Financial Regulations and Treasury Circular required that Imprest granted must be retired at the end of the Financial year. However at year end some of the Imprest remain unretired. It is the policy of the Federal Government that all Imprest granted shall be retired before the end of the financial year. However where an Imprest is given out close to the financial year end or an Imprest already given could not be accounted for, such an Imprest (or balance outstanding) is treated as cash equivalent in the Cash Flow statements as Cash Equivalent since there is no proof that such funds have been utilized



NOTE 19
LIST OF OUTSTANDING ADVANCES OF MINISTRIES, DEPARTMENTS AND AGENCIES (MDA)
AS AT 31ST DECEMBER, 2012

S/N	LIST OF MDAS FOR 2011 ACCOUNTS	CLOSING BALANCE	2012 FIGURES	CLOSING BALANCE
		2012	2012	2011
		N	N	N
	ADMINISTRATIVE SECTOR			
1	STATE HOUSE	0.00	-17,201,273,181.68	17,201,273,181.68
2	NATIONAL BOUNDARY COMMISSION	0.00	-147,410,450.93	147,410,450.93
3	BORDERS COMMUNITIES DEVELOPMENT AGENCY	0.00	0.00	0.00
4	BUREAU OF PUBLIC ENTERPRISE	0.00	0.00	0.00
5	MINISTRY OF SPECIAL DUTIES	0.00	-32,292.08	32,292.08
6	NATIONAL POVERTY ERADICATION PROGRAMME (NAPEP)	0.00	0.00	0.00
7	NATIONAL COMMISSION FOR REFUGEES	0.00	0.00	0.00
8	NEW PARTNERSHIP FOR AFRICA DEV .(NEPAD)	0.00	0.00	0.00
9	CODE OF CONDUCT TRIBUNAL	0.00	0.00	0.00
10	SMALL AND MEDIUM ENTERPRISES DEV .AGENCY OF NIGERIA (SMEDAN)	0.00	0.00	0.00
11	NIGERIA CHRISTIAN PILGRIM COMMISSION	0.00	-3,654,386.50	3,654,386.50
	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	0.00	0.00	0.00
12	OFFICE OF THE SPECIAL ADVISER ON NIGER DELTA MILITANT	0.00	0.00	0.00
13	NATIONAL ASSEMBLY -MANAGEMENT	0.00	0.00	0.00
14	NASS -SENATE	0.00	0.00	0.00
15	NASS -HOUSE OF REPRESENTATIVES	0.00	0.00	0.00
16	NATIONAL ASSEMBLY SERVICE COMMISSION	0.00	0.00	0.00
17	LEGISLATIVE AIDES	0.00	0.00	0.00
18	SENATE COMMITTEE ON PUBLIC ACCOUNTS	0.00	0.00	0.00
19	HOUSE COMMITTEE ON PUBLIC ACCOUNTS	0.00	0.00	0.00
20	GENERAL SERVICE OFFICE	0.00	0.00	0.00
21	SECRETARY TO GOVERNMENT OF THE FEDERATION	0.00	-4,217,163,807.07	4,217,163,807.07
22	MIN.OF DEFENCE (ADD NA/NAF/NN CIVILIAN SAL.)	0.00	-1,183,202,036.58	1,183,202,036.58
23	DEFENCE HEADQUARTERS (DHQ)	0.00	0.00	0.00
24	NIGERIAN ARMY	0.00	0.00	0.00
25	NIGERIAN NAVY	5.95	0.00	5.95
26	NIGERIAN AIRFORCE	0.00	0.00	0.00
27	NIGERIA DEFENCE ACADEMY	0.00	0.00	0.00
28	NIGERIAN DEFENCE COLLEGE	0.00	0.00	0.00
29	COMMAND AND STAFF COLLEGE ,JAJI	0.00	0.00	0.00
30	NIG .ARMED FORCES RESETTLEMENT CENTRE	0.00	0.00	0.00
31	DICON	0.00	0.00	0.00
32	DEFENCE INTELLIGENCE SCHOOL	0.00	0.00	0.00
33	DEFENCE INTELLIGENCE AGENCY	0.00	-17,441,176.99	17,441,176.99
34	PRESIDENTIAL COMMITTEE ON BARRACK REHAB.	0.00	0.00	0.00
35	DEFENCE MISSIONS	0.00	0.00	0.00
36	DIRECTORATE OF MILITARY PENSION	0.00	0.00	0.00
37	GUARDS BRIGADE	0.00	0.00	0.00
38	FEDERAL MINISTRY OF INTER-GOV 'TAL AFFAIRS	0.00	0.00	0.00
39	FEDERAL MINISTRY OF FOREIGN AFFAIRS	113,957,201.71	0.00	113,957,201.71
40	DIRECTORATE OF TECHNICAL AID CORPS)TAC(	0.00	0.00	0.00
41	FOREIGN SERVICE ACADEMY)FSA(	0.00	0.00	0.00
42	DIRECTORATE OF PILGRIMS AFFAIRS)MUSLIM(	0.00	0.00	0.00
43	DIRECTORATE OF PILGRIMS AFFAIRS)CHRISTIAN(	0.00	0.00	0.00
44	OVERSEAS MISSION	-1,038,883,283.52	0.00	-1,038,883,283.52
45	FEDERAL MINISTRY OF INFORMATION	0.00	-889,136,091.90	889,136,091.90
	FEDERAL MINISTRY OF COMMUNICATION & INFORMATION TECHNOLOGY	0.00	0.00	
46	MINISTRY OF INTERIOR	128,395,540.49	46,413,907.00	81,981,633.49
47	NIGERIAN PRISONS SERVICE)NPS(	0.00	0.00	0.00
48	NIGERIAN IMMIGRATION SERVICE)NIS(	-18,996,147.69	-18,996,147.69	0.00
49	NATIONAL SECURITY & CIVIL DEFENCE CORPS	0.00	0.00	0.00
50	IMMIGRATION ,PRISONS & NSCDC SERVICE BOARD	0.00	-31,229,639.63	31,229,639.63
51	CUSTOMS ,IMMIGRATION & PRISONS PENSION BOARD	0.00	-1,127,322.28	1,127,322.28



NOTE 19
LIST OF OUTSTANDING ADVANCES OF MINISTRIES, DEPARTMENTS AND AGENCIES (MDA)
AS AT 31ST DECEMBER, 2012

S/N	LIST OF MDAS FOR 2011 ACCOUNTS	CLOSING BALANCE	2012 FIGURES	CLOSING BALANCE
		2012	2012	2011
52	FEDERAL FIRE SERVICE	0.00	0.00	0.00
53	POLICE SERVICE COMMISSION	0.00	-14,820,271.49	14,820,271.49
54	POLICE PENSION BOARD	0.00	0.00	0.00
55	POLICE FORMATION AND COMMAND	-34,790.09	0.00	-34,790.09
56	FEDERAL MINISTRY OF POLICE AFFAIRS	0.00	-104,963,114.00	104,963,114.00
57	OFFICE OF HEAD OF SERVICE OF THE FEDERATION	0.00	-3,058,369,183.98	3,058,369,183.98
58	OHCSF (PENSION OFFICE)	27,143,575.90	0.00	27,143,575.90
59	FEDERALSTAFF HOUSING LOAN BOARD	0.00	0.00	0.00
60	PUBLIC SERVICE INSTITUTE	0.00	0.00	0.00
61	OFFICE OF THE AUDITOR-GENERAL OF FED.	0.00	0.00	0.00
62	PUBLIC COMPLIANTS COMMISSION	0.00	-16,095,203.05	16,095,203.05
63	FEDERAL CIVIL SERVICE COMMISSION	0.00	-84,024,282.86	84,024,282.86
64	INDEPENDENT NATION ELECTORAL COMMISSION	0.00	0.00	0.00
65	FEDERAL CHARACTER COMMISSION	0.00	-57,000,869.86	57,000,869.86
66	GURARA WATER MANAGEMENT AUTHORITY YOUTH DEV.	0.00	0.00	0.00
67	MINISTRY OF CO-OP & INTEGRATION IN AFRICA	150,237,734.92	0.00	150,237,734.92
ECONOMIC SECTOR				
68	FEDERAL MINISTRY OF WATER RESOURCES	0.00	0.00	0.00
69	FEDERAL MINISTRY OF AGRICULTURE	1,071,231,406.81	-3,116,490,141.37	4,187,721,548.18
70	NATIONAL AGRICULTURAL SEEDS COUNCIL	0.00	0.00	0.00
71	NIGERIA AGRICULTURAL QURANTINE SERVICE	0.00	0.00	0.00
72	NIGERIA HYDROLOGICAL SERVICE AGENCY	0.00	-20,806,953.56	20,806,953.56
73	FEDERAL MINISTRY OF FINANCE	0.00	-1,104,768,793.82	1,104,768,793.82
74	DEBT MANAGEMENT OFFICE	0.00	0.00	0.00
75	BUDGET OFFICE OF THE FEDERATION	0.00	-339,340,347.08	339,340,347.08
76	INVESTMENT AND SECURITIES TRIBUNAL	5,532,334.85	0.00	5,532,334.85
77	OFFICE OF THE ACCOUNTANT-GENERAL OF FED	0.00	0.00	0.00
78	FEDERAL INLAND REVENUE SERVICE	0.00	-854,255,378.21	854,255,378.21
79	NIGERIA CUSTOM SERVICE	300,000.00	-11,206,885,100.38	11,207,185,100.38
80	FEDERAL MINISTRY OF TRADE & INVESTMENT	0.00	-943,229,919.04	943,229,919.04
81	MIN .OF EMP ,LABOUR AND PRODUCTIVITY	0.00	-612,869,713.10	612,869,713.10
82	INDUSTRIAL ARBITRATION PANEL	80,517,647.79	0.00	80,517,647.79
83	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY	0.00	-1,165,247,003.98	1,165,247,003.98
84	NATURAL MEDICINE DEV .AGENCY	0.00	0.00	0.00
85	NATIONAL BIOTECHNOLOGY DEV .AGENCY (NABDA)	-1,147,622.80	0.00	-1,147,622.80
86	FEDERAL MINISTRY OF TRANSPORT	0.00	-58,690,781.00	58,690,781.00
87	MINISTRY OF AVIATION	0.00	-2,865,376,703.23	2,865,376,703.23
88	FEDERAL MINISTRY OF POWER	-763,875,422.74	305,100.00	-764,180,522.74
89	FEDERAL MINISTRY OF PETROLEUM RESOURCES	0.00	-130,407,542.43	130,407,542.43
90	DEPARTMENT OF PETROLEUM RESOURCES (DPR)	0.00	0.00	0.00
91	MINISTRY OF MINES AND STEEL	243,402,711.41	52,544,339.00	190,858,372.41
92	GEOLOGICAL SURVEY OF NIGERIA AGENCY	-135,000.00	-135,000.00	0.00
	NIGERIA MINING CADASTRE OFFICE	0.00	0.00	
93	FEDERAL MINISTRY OF WORKS	0.00	-493,951,073.27	493,951,073.27
94	SURVEY-GENERAL OF THE FEDERATION	0.00	-39,893,898.96	39,893,898.96
95	FEDERAL ROADS MAINTENANCE AGENCY	0.00	-283,013,754.73	283,013,754.73
96	FEDERAL MINISTRY OF CULTURE & TOURISM	-1,166,248,439.83	-1,237,397,071.26	71,148,631.43
97	NATIONAL PLANNING COMMISSION	0.00	608,884,771.45	-608,884,771.45
98	NATIONAL SALARIES ,INCOMES AND WAGES COMM	0.00	-3,310,188.12	3,310,188.12
99	REVENUE MOB ,ALLOCATION & FISCAL COMMISSION	0.00	0.00	0.00
100	NIG .INTEGRATION WATER RESOURCES MGT .COMM.	0.00	0.00	0.00
101	MINISTRY OF LANDS ,HOUSING & URBAN DEVELOPMENT	0.00	-578,151,953.46	578,151,953.46
102	NATIONAL BUREAU OF STASTICS	-45,179,059.00	-45,179,059.00	0.00



NOTE 19
LIST OF OUTSTANDING ADVANCES OF MINISTRIES, DEPARTMENTS AND AGENCIES (MDA)
AS AT 31ST DECEMBER, 2012

S/N	LIST OF MDAS FOR 2011 ACCOUNTS	CLOSING BALANCE	2012 FIGURES	CLOSING BALANCE
		2012	2012	2011
LAW & JUSTICES SECTOR				
103	NATIONAL JUDICIAL COUNCIL - ABUJA	20,536,739.94	-180,617,711.37	201,154,451.31
104	SUPREME COURT OF NIGERIA	0.00	73,473,992.15	-73,473,992.15
105	COURT OF APPEAL ,ABUJA	0.00	-2,650,374,173.55	2,650,374,173.55
106	FEDERAL HIGH COURT-LAGOS	844,611,155.33	304,674,989.48	539,936,165.85
107	FCT .HIGH COURT OF JUSTICE ,ABUJA	0.00	0.00	0.00
108	SHARIA COURT OF APPEAL ,ABUJA	0.00	-101,166,527.35	101,166,527.35
109	CUSTOMARY COURT OF APPEAL ,ABUJA	-15,575,336.00	-15,575,336.00	0.00
110	NATIONAL INDUSTRIAL COURT	59,276,931.81	0.00	59,276,931.81
111	NATIONAL JUDICIAL INSTITUTE - ABUJA	62,519,572.20	0.00	62,519,572.20
112	FCT .JUDICIAL SERVICE COMMITTEE- FCT ABUJA	0.00	-59,951,877.71	59,951,877.71
113	FEDERAL JUDICIAL SERVICE COMMISSION - ABUJA	0.00	-1,427,767.21	1,427,767.21
114	FEDERAL MINISTRY OF JUSTICE	0.00	-275,857,368.13	275,857,368.13
115	NAT.HUMAN RIGHTS COMMISSION	0.00	0.00	0.00
116	IND CORRUPT PRACTICES COMMISSION	0.00	0.00	0.00
117	CODE OF CONDUCT BUREAU	0.00	-8,826,590.06	8,826,590.06
REGIONAL SECTOR				
118	MINISTRY FOR FEDERAL CAPITAL TERRITORY	0.00	0.00	0.00
119	NIGER DELTA AFFAIRS	0.00	0.00	0.00
SOCIAL SECTOR				
120	MINISTRY OF YOUTH DEVELOPMENT	312,160,421.47	-378,876,391.10	691,036,812.57
121	FEDERAL MINISTRY OF WOMEN AFFAIRS	0.00	0.00	0.00
122	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	0.00	-300,000.00	300,000.00
123	FEDERAL MINISTRY OF EDUCATION	0.00	-2,900,003,551.21	2,900,003,551.21
124	FEDERAL MINISTRY OF HEALTH	0.00	-11,347,061,498.73	11,347,061,498.73
125	FEDERAL COLL .OF COMPLIMENTARY & ALTERN .MED	0.00	-2,882,963.99	2,882,963.99
126	FEDERAL MINISTRY OF ENVIRONMENT	6,032,656.67	-601,924,932.08	607,957,588.75
127	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	0.00	-51,791,061.72	51,791,061.72
128	NATIONAL ENVIRONMENTAL STD AND REGULATION ENF .AGENCY	0.00	-125,808,455.76	125,808,455.76
129	NATIONAL SPORTS COMMISSION	0.00	0.00	0.00
130	NATIONAL POPULATION COMMISSION	19,174,893.03	-1,987,595,968.26	2,006,770,861.29
TOTAL:		94,955,428.61	-71,749,084,909.72	71,844,040,338.33

The Provisions of the Financial Regulations required that Advances granted must be retired at the end of the Financial year. However at year end some of the Advances remain unretired. 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 as Cash Equivalent since there is no proof that such funds have been utilized



NOTE 22
SCHEDULE OF FEDERAL GOVERNMENT OF NIGERIA (FGN) AND TREASURY BONDS.
AS AT 31ST DECEMBER, 2012

DESCRIPTION	DETAILS REF.	BALANCE AS AT 31/12/2011	ADDITIONAL IN THE YEAR	LESS: REPAYMENT	BALANCE AS AT 31/12/2012
		=N=	=N=	=N=	=N=
FGN AND TREASURY BONDS:					
UNFUNDED (TREASURY BONDS)		353,730,500,000.00		19,170,000,000.00	334,560,500,000.00
UNFUNDED (1st FGN BONDS)		599,454,000.00			599,454,000.00
UNFUNDED (3rd FGN BONDS)		62,659,361,000.00			62,659,361,000.00
UNFUNDED (4th FGN BONDS)		431,000,000,000.00			431,000,000,000.00
UNFUNDED (5th FGN BONDS)		705,241,688,000.00			705,241,688,000.00
TREASURY BONDS CERTIFICATES		0.00			0.00
UNFUNDED (6th FGN BONDS)		835,000,000,000.00	3,655,011,000.00		838,655,011,000.00
UNFUNDED (7th FGN BONDS)		1,206,698,997,000.00			1,206,698,997,000.00
UNFUNDED (8th FGN BONDS)		300,000,000,000.00	20,000,000,000.00		320,000,000,000.00
UNFUNDED (9th FGN BONDS)			515,194,989,000.00		515,194,989,000.00
GRAND TOTAL FGN & TREASURY BONDS		3,894,930,000,000.00	538,850,000,000.00	19,170,000,000.00	4,414,610,000,000.00

SOURCE:DMO ANNUAL REPORT & STATEMENTS OF ACCOUNTS FOR THE YEAR 2012.



NOTE 23
SCHEDULE OF MOVEMENTS OF NIGERIA TREASURY BILLS (NTB)
FOR THE YEAR ENDED 31ST DECEMBER, 2012

	REF.	ACTUAL TOTAL	REMARKS
RECEIPTS		N	
OPENING BALANCE (01/01/2011)		1,730,118,101,330.98	
NTB (ISSUED/RECEIPTS)	A	4,003,247,076,795.97	
SUB-TOTAL INFLOW		4,003,247,076,795.97	
LESS REPAYMENTS			
NTB (REPAYMENTS)	B	-3,204,641,479,000.00	
SUB-TOTAL OUTFLOW		-3,204,641,479,000.00	
NTB AS AT 31ST DECEMBER 2012.		2,528,723,699,126.95	

MONTHLY ANALYSIS OF NTB

REFERENCE NOS.		A	B
MONTHS		NTB ISSUES	NTB PAYMENTS
JANUARY		242,469,491,899.00	231,407,764,000.00
FEBRUARY		206,821,011,357.89	238,924,183,000.00
MARCH		232,134,816,372.56	257,848,640,000.00
APRIL		755,367,115,709.97	285,269,395,000.00
MAY		232,643,322,973.79	212,388,720,000.00
JUNE		788,890,141,402.26	335,758,049,000.00
JULY		250,818,619,708.77	240,451,254,000.00
AUGUST		171,557,207,258.94	182,705,120,000.00
SEPTEMBER		321,217,277,802.24	340,557,774,000.00
OCTOBER		260,140,215,315.13	283,109,767,000.00
NOVEMBER		226,219,801,812.60	213,970,900,000.00
DECEMBER		314,968,055,182.82	382,249,913,000.00
TOTALS		4,003,247,076,795.97	3,204,641,479,000.00

SOURCE: CRF BANK STATEMENTS FOR YEAR 2012.





NOTE 24
SCHEDULE OF TOTAL DEVELOPMENT LOAN STOCK OF THE FEDERAL GOVERNMENT
FOR THE YEAR ENDED 31ST DECEMBER, 2012

S/N	DESCRIPTION	FUNDED	REDEMPTION YEAR	BALANCE AS AT 31/12/2011	ADDITIONAL LOAN IN THE YEAR	REPAYMENT IN THE YEAR	BALANCE AS AT 31/12/2012
				=N=	=N=	=N=	=N=
	NIGERIA DEVELOPMENT LOAN STOCK						
1	24TH DEV. STOCK	12.5% 1986 FRN 24TH DEV. STOCK					
	GRAND TOTAL DEVELOPMENT LOAN STOCK						



NOTE 25
SCHEDULE OF INTERNAL LOANS FROM OTHER FUNDS TO CRF OF THE FEDERAL GOVERNMENT
FOR THE YEAR ENDED 31ST DECEMBER, 2012

S/N	SOURCE OF LOAN	BALANCE AS AT 31/12/2011	AMOUNT RECEIVED IN THE YEAR	AMOUNT REPAID IN THE YEAR	BALANCE AS AT 31/12/2012	REMARKS
			=N=	=N=	=N=	
1	DEVELOPMENT OF NAT. RESOURCES ACCOUNT	127,588,085,668.92	80,000,000,000.00	0.00	207,588,085,668.92	
	TOTAL	127,588,085,668.92	80,000,000,000.00	0.00	207,588,085,668.92	

NOTE: The Initial Loan taken from Natural Resources Development Fund Account in the year 2010 & on the 24th August, 2012 to fund the CRF

SOURCE: CRF BANK STATEMENT

NOTE 26
DEPOSIT ACCOUNT AS AT 31 DECEMBER, 2012

S/N	LIST OF MDAS FOR 2012 ACCOUNTS	CLOSING BALANCE AS AT 31/12/2012	2012 FIGURES	BALANCE AS AT 31/12/2011
		N	N	N
	ADMINISTRATIVE SECTOR			
1	MIN.OF DEFENCE	-4,428,080.52		-4,428,080.52
2	NIGERIA DEFENCE ACADEMY	-2,274,667.20		-2,274,667.20
3	PRESIDENTIAL COMMITTEE ON BARRACK REHAB.	21,731,891.12	21,731,891.12	
4	FEDERAL MINISTRY OF INTER-GOV' TAL AFFAIRS	-35,149,816.00		-35,149,816.00
5	FEDERAL MINISTRY OF FOREIGN AFFAIRS	-499,200.49		-499,200.49
6	FEDERAL MINISTRY OF INF & COMMUNICATION	-19,095,237.37		-19,095,237.37
7	NIGERIAN PRISONS SERVICE(NPS)	-3,548,018.28		-3,548,018.28
8	NIGERIAN IMMIGRATION SERVICE(NIS)	-101,270.00		-101,270.00
9	CUSTOMS, IMMIGRATION & PRISONS PENSION BD	-8,999,010.59		-8,999,010.59
10	POLICE FORMATION AND COMMAND	-150,000.00		-150,000.00
11	FEDERAL MINISTRY OF POLICE AFFAIRS	-264,886,573.70		-264,886,573.70
12	FEDERAL FIRE SERVICE	-105,000.00	-105,000.00	
13	OFFICE OF HEAD OF SERVICE OF THE FEDERATION	-38,336,709.00		-38,336,709.00
14	FEDERAL CIVIL SERVICE COMMISSION	-94.00		-94.00
	ECONOMIC SECTOR			
15	FEDERAL MINISTRY OF AGRICULTURE	-509,947,124.40		-509,947,124.40
16	FEDERAL MINISTRY OF FINANCE	3,509,000.00		3,509,000.00
17	BUDGET OFFICE OF THE FEDERATION	587,725.12		587,725.12
18	FEDERAL MINISTRY OF TRADE & INVESTMENTS	-2,328,284.02		-2,328,284.02
19	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	238,820.06	238,820.06	
20	FEDERAL MINISTRY OF TRANSPORT	-13,584,400.00		-13,584,400.00
21	MINISTRY OF AVIATION	565,758,706.15		565,758,706.15
22	FEDERAL MINISTRY OF POWER	-5,500.00		-5,500.00
23	FEDERAL MINISTRY OF WORKS	-3,042,683.80		-3,042,683.80
24	MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT	-31,454,114.00		-31,454,114.00
	LAW & JUSTICES SECTOR			
25	NATIONAL JUDICIAL COUNCIL - ABUJA	-1,840,499.09		-1,840,499.09
26	SUPREME COURT OF NIGERIA	-88,684,900.26		-88,684,900.26
27	COURT OF APPEAL, ABUJA	-3,453,000.00		-3,453,000.00
28	FEDERAL HIGH COURT-LAGOS	-100,006,637.88		-100,006,637.88
29	FCT. HIGH COURT OF JUSTICE, ABUJA	16,200,000.00		16,200,000.00
30	FEDERAL MINISTRY OF JUSTICE	-38,868,113.02		-38,868,113.02
31	NAT.HUMAN RIGHTS COMMISSION	-40,000.00		-40,000.00
	SOCIAL SECTOR			
32	MINISTRY OF YOUTH DEVELOPMENT	97,158,853.82	0.00	97,158,853.82
33	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	-400,000.00		-400,000.00
34	FEDERAL MINISTRY OF EDUCATION	-188,871,191.50		-188,871,191.50
35	FEDERAL MINISTRY OF HEALTH	36,035,094.37	677,623.05	35,357,471.32
36	NATIONAL SPORTS COMMISSION	138,139,313.47		138,139,313.47
37	NATIONAL POPULATION COMMISSION	-24,718,712.13		-24,718,712.13
	SUB-TOTAL:MDA	-505,459,433.14	22,543,334.23	-528,002,767.37
	FEDERAL PAY OFFICES			
1	STF (FPO ACCOUNTS) ABUJA	2,239,083,455.49	2,609,213.79	2,236,474,241.70
2	FPO ABAKALIKI	-52,082.04		-52,082.04
3	OWERRI	-11,374,757.19	-11,374,757.19	
4	ENUGU	-6,095,831.95	-6,095,831.95	
5	FPO MAKURDI	166,732.00		166,732.00
6	FPO PORT-HARCOURT	421,335.42	-842,576.54	1,263,911.96
7	FPO GOMBE	0.00	48,551.90	-48,551.90
8	FPO GUSAU	-2,356,593.42		-2,356,593.42
9	FPO JOS	43,950.00		43,950.00
10	KANO	0.00	-6,447,354.61	6,447,354.61
11	SOKOTO	13,203,310.98	13,203,310.98	
12	AKURE	0.00	633,251.00	-633,251.00
13	IBADAN	0.00	274,291.32	-274,291.32
14	UMUAHIA	0.00	53,451.76	-53,451.76
15	ASABA	4,808,101.96		4,808,101.96
16	BENIN CITY	696,960.86	696,960.86	
17	MINNA	0.00	-94,646.21	94,646.21
18	FPO ABEOKUTA	0.00	-4,222,553.81	4,222,553.81
19	FPO ADO-EKITI	-1,663,661.74		-1,663,661.74
20	FPO YENOGOA	-650,986.95	-300,000.00	-350,986.95
21	FPO ILORIN	0.00	397,000.00	-397,000.00
	SUB-TOTAL FPO	2,236,229,933.42	-11,461,688.70	2,247,691,622.12
	GRAND TOTAL DEPOSIT	1,730,770,500.28	11,081,645.53	1,719,688,854.75



NOTE 27
DETAILS OF CAPITAL SUPPLEMENTATION FOR YEAR 2012

S/N	CAPITAL SUPPLEMENTATION	ACTUAL	FINAL BUDGET	ORIGINAL/INITIAL BUDGET	SAVINGS/ (EXCESS EXP.)	BUDGET PERFORMANCE
		N	N	N	N	%
1	ADJUSTMENT TO CAPITAL COSTS	5,924,999,999.54	5,925,000,000.00	5,925,000,000.00	0.46	100.00
2	VIABILITY GAP FUND - PPP	2,944,770,853.46	7,404,000,000.00	7,404,000,000.00	4,459,229,146.54	39.77
3	NATIONAL JOB CREATION SCHEME	-	-	-	-	#DIV/0!
4	COUNTERPART FUNDING/UNIDO	6,101,736,775.95	6,416,000,000.00	6,416,000,000.00	314,263,224.05	95.10
5	ARREARS OF COUNTERPART FUNDING	3,000,000,000.19	-	-	3,000,000,000.19	
6	QUICK WINS - COMPLETION OF 2008 & 2009 PROJECTS	3,749,999,999.98	5,000,000,000.00	5,000,000,000.00	1,250,000,000.02	75.00
7	CONDITIONAL GRANTS AND SOCIAL SAFETY NETS (MDGS)	34,087,499,999.95	75,990,000,000.00	75,990,000,000.00	41,902,500,000.05	44.86
8	SUPPORT TO UNDP MILLENIUM CAMPAIGN PROGRAMME MDG SPECIAL PROJECTS	-	11,600,000,000.00	11,600,000,000.00	11,600,000,000.00	0.00
9	NIGERIA IN AFRICA/AFRICAN PARLIAMENTARIAN PROGRAMME SUPPORT TO UNDP MILLENIUM CAMPAIGN PROGRAMME	-	500,000,000.00	500,000,000.00	500,000,000.00	0.00
10	NIGERIA IN AFRICA/AFRICAN PARLIAMENTARIAN PROGRAMME	374,999,999.70	-	-	374,999,999.70	#DIV/0!
11	MDGs MONITORING AND EVALUATION - IMPACT EVALUATION/CONSULTANCY	2,250,000,000.19	3,000,000,000.00	3,000,000,000.00	749,999,999.81	75.00
12	CONSULTANCY, SURVEY AND SHORT TERM STUDIES	750,000,000.40	1,000,000,000.00	1,000,000,000.00	249,999,999.60	75.00
13	COMMUNICATIONS AND ADVOCACY (MDGs) REPORTS ON 2011 MDGs	750,000,000.40	1,000,000,000.00	1,000,000,000.00	249,999,999.60	
14	COMMUNICATIONS AND ADVOCACY (MDGs) - PUBLIC PRESENTATION	-	-	-	-	
15	COMMUNICATIONS AND ADVOCACY (MDGs) - HOSTING OF AFRICAN PARLIAMENTARIANS	8,700,000,000.06	-	-	8,700,000,000.06	
16	BULK TRADER	11,316,864,292.21	18,760,000,000.00	18,760,000,000.00	7,443,135,707.79	
17	PROV. OF INFRASTRUCTURE, BANDWIDTH AND CONNECTIVITY TO MDAs BY GALAXY BACKBONE PLC	-	-	-	-	#DIV/0!
18	PAYMENT TO LOCAL CONTRACTORS' DEBT	4,245,342,011.95	6,962,473,040.00	6,962,473,040.00	2,717,131,028.05	60.97
19	POLICE REFORMS FUND (SHARE OF FGN)	7,809,205,703.82	12,350,000,000.00	12,350,000,000.00	4,540,794,296.18	63.23
20	BANK OF INDUSTRY - MOFI SHARE OF BANK RECAPITALISATION FOR 2009 & 2010	991,453,157.04	1,500,000,000.00	1,500,000,000.00	508,546,842.96	66.10
21	BANK OF AGRICULTURE	-	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00	
22	NIGERIAN EXPORT - IMPORT BANK - SHARE OF EQUITY	991,453,157.04	1,500,000,000.00	1,500,000,000.00	508,546,842.96	66.10
23	SINKING FUND FOR INFRASTRURAL DEVELOPMENT	-	85,225,043,939.00	85,225,043,939.00	85,225,043,939.00	0.00
24	PHCN PRIVATISATION	-	85,956,000,000.00	85,956,000,000.00	85,956,000,000.00	0.00
25	FUNDING OF GALAXY BACKBONE INFRASTRUCTURE	-	4,057,800,000.00	4,057,800,000.00	4,057,800,000.00	0.00
26	MARITIME SECURITY (PICOMSS)	-	1,482,000,000.00	1,482,000,000.00	1,482,000,000.00	0.00
27	NATIONAL ECONOMIC RECOVERY FUND	800,200,000.06	1,000,000,000.00	1,000,000,000.00	199,799,999.94	80.02
28	NIGERIAN AGRICULTURAL COOPERATIVE & RURAL DEVELOPMENT BANK (NACRDB)	772,058,309.51	-	-	772,058,309.51	#DIV/0!
29	NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED/GTE (NELMCO)	10,120,519,758.56	16,796,000,000.00	16,796,000,000.00	6,675,480,241.44	60.26
	TOTAL	105,681,104,019.99	354,424,316,979.00	354,424,316,979.00	248,743,212,959.01	#DIV/0!



NOTE 28

**DETAILS OF STATUTORY TRANSFERS TO UNIVERSAL BASIC EDUCATION
NIGER- DELTA DEVELOPMENT COMMISSION IN 2012**

4,988,530,444.40

SN	DESCRIPTION	OFFICE	ACTUAL AMOUNT	BUDGET 2012	REMARKS
			N	N	
1	1 QTR. ALLOCATION	UBEC	16,141,755,174.00	63,117,316,830.00	Statutory Transfers
2	2 QTR. ALLOCATION	UBEC	15,658,520,552.00		Statutory Transfers
3	3 QTR. ALLOCATION	UBEC	15,658,520,552.00		Statutory Transfers
4	4 QTR. ALLOCATION	UBEC	15,658,520,552.00		Statutory Transfers
	SUB-TOTAL		63,117,316,830.00	63,117,316,830.00	
1	1 QTR. ALLOCATION	NDDC	25,824,518,000.00	48,673,424,630.00	
1	2 QTR. ALLOCATION	NDDC			
1	3RD QTR. ALLOCATION	NDDC	12,912,250,000.00		
1	4TH QTR. ALLOCATION	NDDC			
	SUB-TOTAL		38,736,768,000.00	48,673,424,630.00	
	GRAND TOTAL- TRANSFERS		101,854,084,830.00	111,790,741,460.00	



NOTE 29- OTHER NOTES

OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION, ABUJA

S/N	DETAILS OF DISCLOSURE	AMOUNT	REMARKS
A	Balances in the J PMorganChase Bank. Federal Government of Nigeria has an account that receives Foreign Revenue which are transfered into the CRF Bank Account. The balances of this account as at 31st December, 2012 is as stated		
		USD \$111,028,343.61. (=N=17,239,370,912.32) at =N= 155.27/USD	This amount is to be transfered into the CRF. Bank Account Number 000000400939134
B	Details of Charges on NTB, Sinking Fund & Other Bank Charges:		
	Discount Element(Comm./Charges on NTB)	254,480,814,065.46	
	Interest on Bond	480,061,063,993.46	
	Capital Sinking Fund(Charges)	3,509,722,781.00	
	Ways and Means Charges:	0.00	
	Bank Charges:DEBIT INTEREST	13,670,963.20	
	Total Direct Exp.Costs CRF:	738,065,271,803.12	0.00
C	SUMMARY OF RECURRENT EXPENDITURE (NON-DEBT) BUDGET		
	Executive	2,425,049,954,640.00	
	NATIONAL ASSEMBLY	130,254,030,000.00	150,000,000,000.00
	NATIONAL JUDICIAL COUNCIL & ALL FEDERAL COURTS	53,209,833,942.79	75,000,000,000.00
	NIGERIA CUSTOMS SERVICE	63,195,100,000.00	
	UNIVERSAL BASIC EDUCATION COMMISSION		
	INDEPENDENT NATIONAL ELECTORAL COMMISSION	16,467,757,747.33	35,000,000,000.00
	NIGER DELTA DEVELOPMENT COMMISSION		
	NATIONAL HUMAN RIGHTS COMMISSION	702,354,141.00	802,354,141.00
	TOTAL	2,688,879,030,471.12	





OTHER NOTE
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
	Receipts				
1	External Loans	20	-157,991,867,800.00	Movement in Account	See Stat 2/4
2	FGN Bonds & Treasury Bonds.	21	-538,850,000,000.00	Movement in Account	See Stat 2/4
3	Nigerian Treasury Bills (NTB)	22	-4,003,247,076,795.97	Movement in Account	See Stat 2/4
4	Development Loan Stock	23	0.00	Movement in Account	See Stat 2/4
5	Internal Loans from Other Funds	24	-80,000,000,000.00	Movement in Account	See Stat 2/4
6	Others: Cash In Transit for Reconciliations		-298,933,273,402.85	Movement in Account	See Stat 2/4
	Total Receipts		-5,079,022,217,998.82		
	Payments				
7	External Loans	20	24,711,352,800.00		See Stat 2/4
8	FGN Bonds & Treasury Bonds.	21	19,170,000,000.00		See Stat 2/4
9	Nigerian Treasury Bills (NTB)	22	3,204,641,479,000.00		See Stat 2/4
10	Development Loan Stock	23	0.00		See Stat 2/4
11	Internal Loans from Other Funds	24	0.00		See Stat 2/4
12	Others: Cash In Transit				See Stat 2/4
	Total Payments		3,248,522,831,800.00		
	TOTAL AMOUNT		-1,830,499,386,198.82		