



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, 2013

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

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PRINCIPAL OFFICERS

S/N	NAME	OFFICE	PORTFOLIO
1	Mrs. Kemi Adeosun	Federal Ministry of Finance	Honourable Minister of Finance
2	Alhaji Ahmed Idris, FCNA	Office of the Accountant-General of the Federation	Accountant - General of the Federation



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HIS EXCELLENCY
MUHAMMADU BUHARI GCON, GCFR
PRESIDENT, COMMANDER-IN-CHIEF OF THE ARMED FORCES
FEDERAL REPUBLIC OF NIGERIA



FEDERAL GOVERNMENT OF NIGERIA
Office of the Accountant-General of the Federation
Annual Report & Financial Statements 2013



HIS EXCELLENCY
PROF. YEMI OSINBAJO SAN
VICE PRESIDENT, FEDERAL REPUBLIC OF NIGERIA





MRS. KEMI ADEOSUN
HONOURABLE MINISTER OF FINANCE
FEDERAL REPUBLIC OF NIGERIA



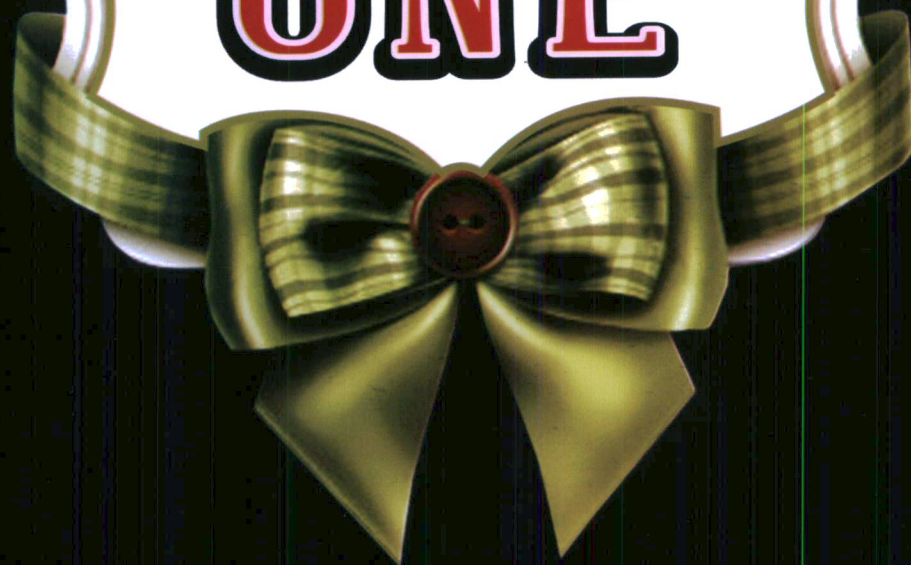


ALHAJI AHMED IDRIS, FCNA
ACCOUNTANT - GENERAL OF THE FEDERATION





PART
ONE



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

OUR MANDATE

The Office of the Accountant-General of the Federation (OAGF) has the following responsibilities:

- a.** Receipts and payments of the government of the Federation;
- b.** Establish adequate accounting systems and controls in the Ministry, extra-ministerial - offices and other arms of Government;
- c.** Fund Management;
- d.** Revenue Monitoring and Accounting;
- e.** Cash supply including control of banking operations of the Federal Government;
- f.** Management and Disbursement of the Federation Account on behalf of the three tiers - of Government;
- g.** Management of the Federal Government Investments;
- h.** Collation, preparation and publication of the Federal Government Statutory Annual - Accounts and Financial Statements;
- i.** Inspection and Audit of Books, Records and Accounts of Federal Ministries, Departments- and Agencies (MDAs);
- j.** Investigation of cases of fraud and losses of funds and stores;
- k.** Issuance of Federal Treasury Circulars to convey Financial Policy directives; and
- l.** Servicing of External and Internal Loans of the Federal Government.

THE STRUCTURE

Following the approval for the creation of two additional Departments by the Head of the Civil Service of the Federation, the Office of the Accountant-General of the Federation has ten(10) Departments as stated below:

- (i)** Administration;
- (ii)** Audit Monitoring;
- (iii)** Consolidated Accounts;
- (iv)** Federal Project, Financial Management;
- (v)** Finance and Accounts;
- (vi)** Funds;
- (vii)** Inspectorate;
- (viii)** Planning, Research and Information Technology;
- (ix)** Special Duties; and
- (x)** Revenue and Investment.

In addition, the Office also has thirty-eight (38) Federal Pay Offices (FPOs) spread across the thirty-six States of the Federation, including a Sub-Treasury of the Federation in Abuja as well as Six (6) Zonal Offices, one in each geo-political zone of the Country to provide Treasury services to MDAs.




PREFACE

The Annual Report of the Accountant-General of the Federation for the financial year ended 2013 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, taxpayers, investors, creditors, research institutions, banks, suppliers, the media and development partners and foreign government. The Annual Report together with the Consolidated Financial Statements for the year ended 31st December, 2013 is hereby published for the information and use by stakeholders.

The Federal Government is making progress in implementing various public financial management reforms including the adoption and implementation of the Integrated Personnel and Payroll Information System (IPPIS), Treasury Single Account (TSA), Government Integrated Financial Management Information (GIFMIS) and International Public Sector Accounting Standards (IPSAS). These reforms facilitate efficient service delivery, improve the quality of financial reporting, enhance transparency, accountability and decision making.

The effort of the Account-General of the Federation and his team in preparing the financial statement and report are commendable. I would also like to thank the Auditor-General for the Federation and his team for painstakingly carrying out the audit to provide assurance to users.

The Financial Statements of the Federal Government of Nigeria for the financial year ended 31st December, 2013 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 is hereby endorsed for public use.



Mrs Kemi Adeosun
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, 2013

The Accounts of the Government of the Federation of Nigeria for the year ended 31st December, 2013 have been examined in accordance with Section 85(2) and (4) of the Constitution of the Federal Republic of Nigeria, 1999.

Responsibility for the Financial Statements

In accordance with the provisions of the Finance (Control and Management) Act, Cap F26 LFN 2004, the Accountant-General of the Federation is responsible for the preparation of the Financial Statements of the Federal Government of Nigeria. The Accountant-General has thus prepared and submitted to me for audit, the Financial Statements as reproduced at section 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 have obtained all the information and explanation that I required and as a result of my audit, in my opinion, the accounting books and records were properly maintained so as to form the basis for the Statement of Asset and Liabilities as at 31st December 2013 and the Consolidated Revenue Fund together with the supporting Statement for the year ended on that date. In my opinion the Financial Statement give a true and fair view of the state of affairs of the Government of the Federation as at 31st December, 2013 and of the financial transaction for the fiscal year ended on that date subject to the observation contained in my Domestic Report dated 10th March, 2015.



S.T. UKURA, FCA

Auditor-General for the Federation

Office of the Auditor-General for the Federation,
Plot 273, Samuel Ademulegun Street,
Central Business District,
P.M.B. 128, Garki, Abuja,
Nigeria.
10th March, 2015.



THE ANNUAL FINANCIAL REPORT

OF THE ACCOUNTANT-GENERAL OF THE FEDERATION FOR THE YEAR ENDED 31ST DECEMBER, 2013

1.0 Introduction

In line with the 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, 2013 provide information on Government Financial operations and position.

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

The Annual Report together with the Financial Statements of the Federal Government were prepared based on the relevant provisions of Finance (Control and Management) Act 1958, now CAP F26 LFN 2004, the 1999 Constitution of the Federal Republic of Nigeria as amended, the 2009 Financial Regulation, relevant Laws of the Federation and other extant rules & regulations.

3.0 Accounting Basis

The financial statements have been prepared under the cash basis of accounting. Under this basis, revenue and expenditure are recognized and recorded only when cash is received or paid.

4.0 The Reporting Entity

This Annual Report is for the Federal Government of Nigeria which comprises the financial activities of the MDAs funded by the Federal Government. However, allocation from CRF to all Public Sector Entities (PSEs) established by Act of Parliament were treated in the Financial Statements as Subventions to Parastatals. Such Agencies include: Federal Universities, Teaching Hospitals, and Federal Medical Centre and Research institutions. Consequently, their cash flows were not consolidated in this statement.



5.0 2013 Budget Highlights

5.1 Federal Government of Nigeria Fiscal Framework for 2013-2015

The fiscal framework underlining the formulation and assumptions therein were based on the domestic and global economic realities. Policy measures were taken to mitigate the domestic economy from the fragility of the significant slowdown in global economy recovery. The trust of the Fiscal Framework were:

- a. **Increased expenditures on developmental projects,**
- b. **Completion of viable ongoing capital projects**
- c. **Revenue expansion and plugging of revenue leakages in the system.**
- d. **Strengthening of public financial management.**

5.2 Nigerian Vision 20:2020

The 2013 like the previous year was aimed at achieving the developmental goals outlined in the Nigeria Vision 20:2020 and as stated in the Transformation Agenda of the Federal Government. In pursuance of 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 allocations to key priority areas namely: security, infrastructure renewal (including power and roads), human capital and food security to enhance economic growth and increased job creation.

The year 2013 being the second under the Transformation Agenda was designed with the theme: *Fiscal Consolidation with inclusive Growth*. The Government continued with policy thrust (medium-term) and interventions that was consistent with 2012 for economic growth under the following pillars:

- a. **Macroeconomic stability**
- b. **Structural Reforms**
- c. **Governance and Institutions**
- d. **Investing in priority Sectors**



5.3 2013 Budget Assumptions

The 2013 budget was premised on Government determination to maintain prudence in the face of volatile external economic environment. The assumptions were:

- a. Crude oil production of 2.53 million barrels per day (mbpd)
- b. Crude oil benchmark price of USD \$79 per barrel
- c. Exchange rate of NGN 160/USD
- d. GDP growth rate of 6.5%
- e. Statutory Transfers of ₦387.92 billion
- f. Debt servicing (recurrent) of ₦581.76 billion
- g. Recurrent (non-debt) of ₦2.386 trillion
- h. Capital Expenditure of ₦1.621 trillion
- i. Fiscal deficit of 1.85% of GDP

5.4 Federation 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 the proceeds from the 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. The total Budgeted net Federation Revenue available for distribution was ₦6,655.916 billion. The Budget amount was to be distributed as shown in the table below:

Table 1: Federation Budget

Beneficiary	2013
FGN	3,506.336
States	1,778.461
Lgs	1,371.119
Total Revenue	6,655.916



Based on the revenue sharing formula, the Federal Government receives 52.68% representing ₦3,506.336 billion out of which 48.5% (₦3,228.119 billion) is to finance the National Budget while the balance of 4.18% is distributed into the Federal Government Special Accounts as follows:

Table 2: Redistribution of FGN share of FAAC

S/N	BENEFICIARIES	BUDGET(N) BILLION
1	FGN CRF 48.5% (AVAILABLE FOR FGN BUDGET)	3,228.119
2	FCT ABUJA 1%	66.559
3	SHARE OF DERIVATION & ECOLOGY 1%	66.559
4	STATUTORY STABILIZATION 0.50%	33.28
5	DERIVATION OF NAT, RESOURCES 1.68%	111.819
	TOTAL	3,506.336

5.5 Value Added Tax (VAT)

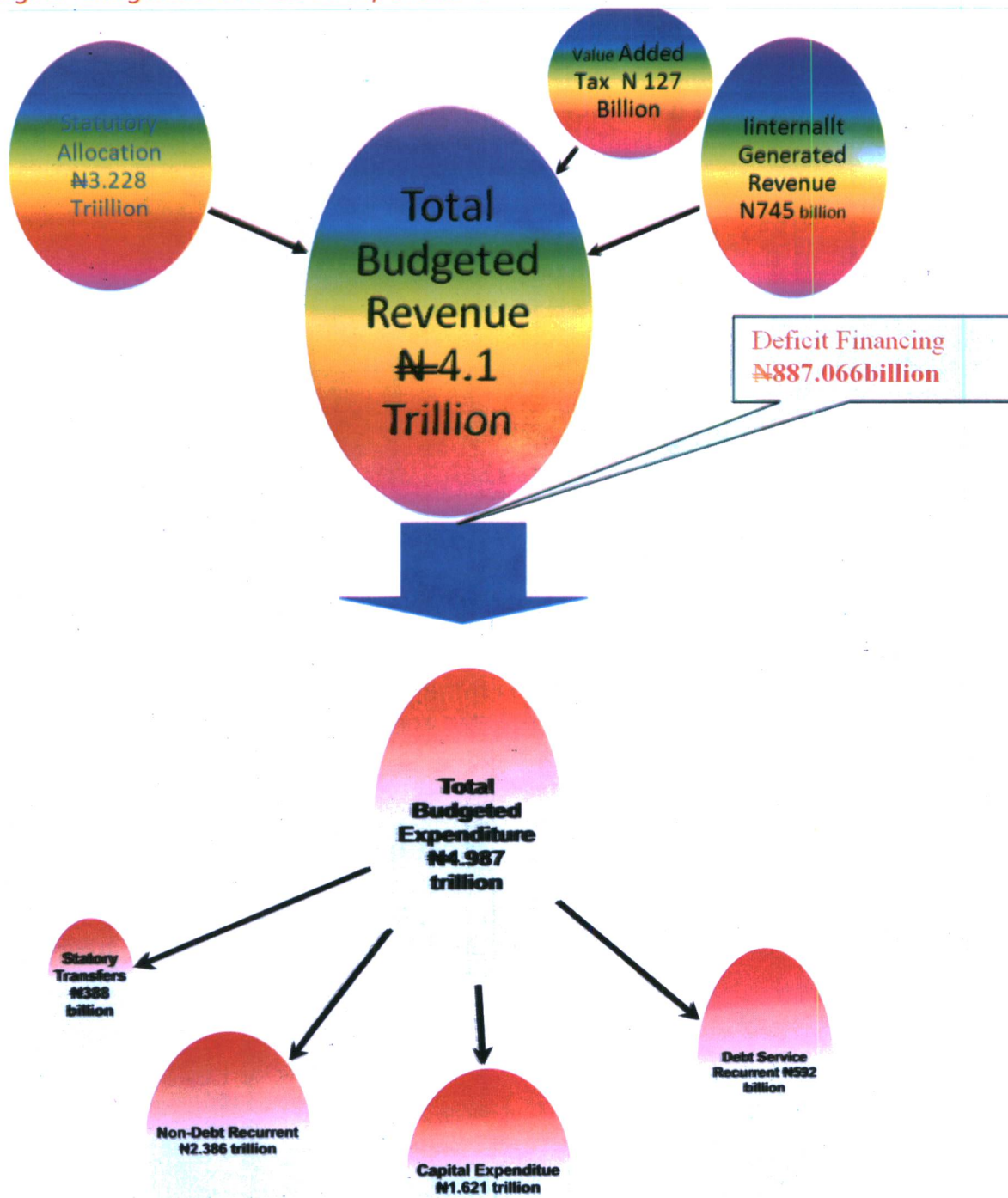
Under the VAT Act, the Federal Government is entitled to 15% collection administrative charges on behalf of the States and Local Governments. This source of revenue serves as additional sources of funding to the Federal Government.

5.6 Internally Generated Revenue (IGR)

The IGR are exclusive revenue of the Federal Government and it includes operating surplus, dividends, rents on government properties, trademarks and sales of government properties among others. All such revenues collected are paid into the CRF Account and part finance the Federal Government Annual Budget.



Fig. 1: Budgeted Revenue Vs Expenditure



Note:
 Non-Debts recurrent includes
 Personnel Cost, Overheads,
 CRF Pensions, and
 Other Service Wide Vote



Fig. 1b: Revenue

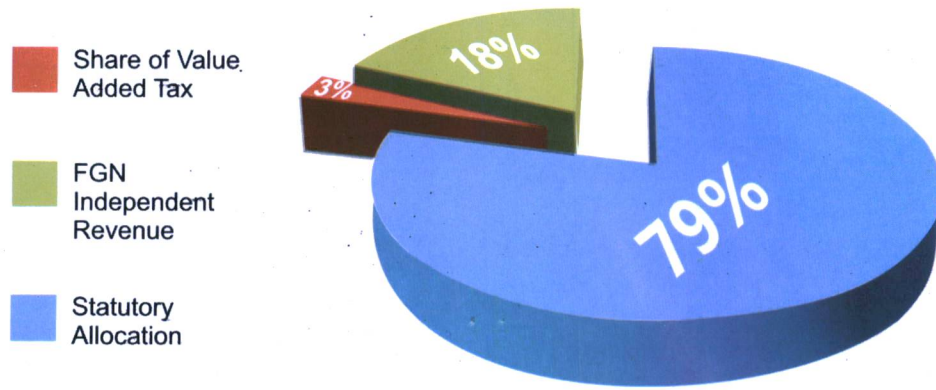
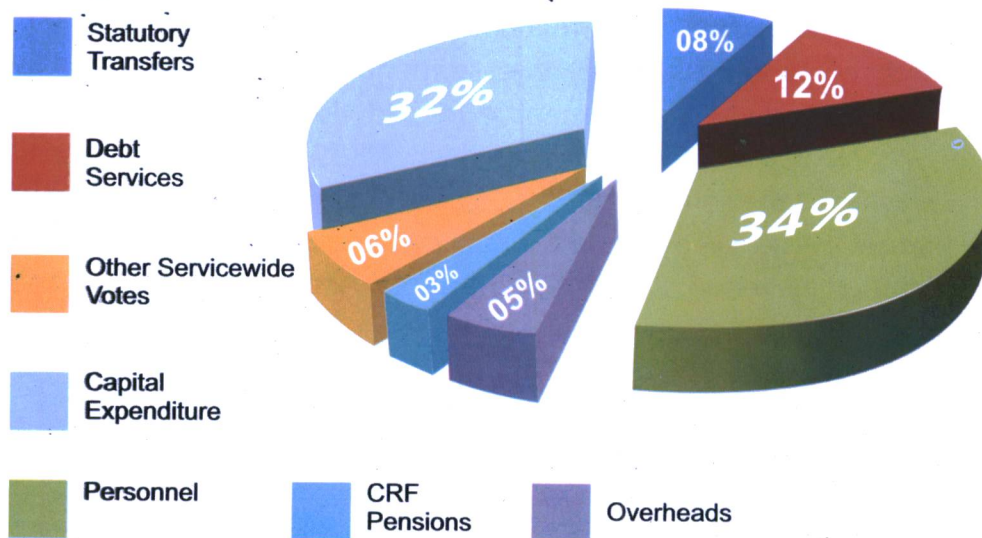


Fig. 1c: Expenditure



5.7 Deficit Financing

The 2013 budget had a deficit of ₦887.066 billion, a reduction from 2012 figure of ₦1,136.192 billion. The decline was as result of effort to increase revenue and reduce domestic borrowing.



Table 3: Deficit Financing 2012-2013

S/N	Details	Amount (₦) Billion 2012	Amount (₦) Billion 2013
	Sources of Financing		
1	Privatisation Proceeds	10.000	10.000
2	FG share of Signature Bonus	75.000	75.000
3	Share from Stabilisation Fund (ECA)	306.755	225.000
4	Domestic Borrowing	744.437	577.066
	TOTAL	1,136.192	887.066

6.0 Performance Review

During the year under review the total net Federation Revenue was ₦5.373 billion representing 81% as against the budgeted amount of ₦6.655 billion. The short fall of 19.2% affected the Budget performance of the three tiers of Government whose major source of funding their Budget depend on the federation revenue distribution. The Federal Government expected Budgeted revenue from the allocation was ₦3,506.336 billion out of which, ₦3,228.119 billion representing 52.68% was realized the sum of ₦2,830.835 billion representing 48.5% was used to fund the Budget. A review of the performance during the year in spite of the short fall of Federation Revenue shows that Statutory Allocation remained the main source of revenue to the Federal Government.

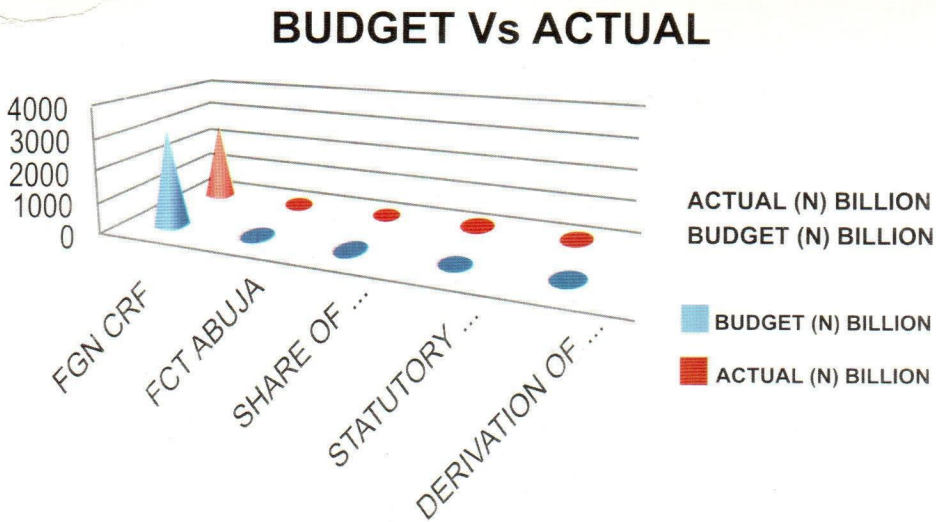
See details below

Table 4: FGN FAAC share Budget vs Actual

S/NO	BENEFICIARY	BUDGET(₦) BILLION	ACTUAL(₦) BILLION
1	FGN CRF	3228.119	2,606.218
2	FCT ABUJA	66.559	53.736
3	SHARE OF DERIVATION& ECOLOGY	66.559	53.736
4	STATUTORY STABILIZATION	33.28	26.868
5	DERIVATION OF NAT, RESOURCES	111.819	90.277
	TOTAL	3,506.336	2,830.835



Fig.2 : Graph showing FGN FAAC share Budget vs Actual



6.1 Revenue Performance

The total revenue received was ₦3.65trillion representing 89% of the total receipt for the period under review. Although the revenue received fell short of the Budget, however, allocation from FAAC increased by 3% attributable to cost of collections received by Federal Inland Revenue Service (FIRS), Nigerian Custom Service (NCS), Subsidy Re-investment Programme (SURE-P) and share of Excess Crude Account for augmentation and distribution; though other sources of revenue performed below expectation.

Table 5: Total Revenue Performance

REVENUE	BUDGET(₦)	ACTUAL (₦)	% OF PERFORMANCE
Statutory Allocations	3,228,119,000,000.00	3,326,356,592,862.04	103.04
Value Added Tax (VAT) Allocation	127,045,000,000.00	106,928,795,994.84	84.17
Internally Generated Revenue (IGR)	455,780,000,000.00	222,205,479,438.19	48.75
Other Revenue	289,232,000,000.00	172,928,364.94	0.06
TOTAL	4,100,176,000,000.00	3,655,663,796,660.01	89.16



Fig. 3: Bar Chart showing Actual and Budgeted Revenue

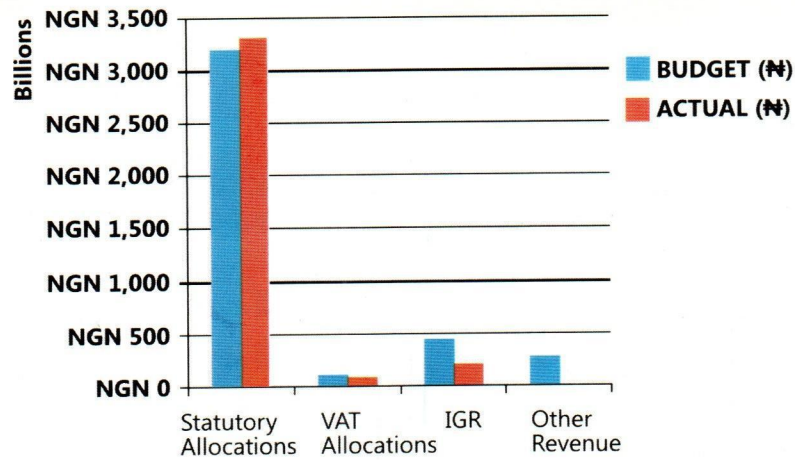


Table 6: Detailed Revenue Performance

The table below presents the Revenue collected against Budget on comparable basis according to the various subheads in the year under review.

DESCRIPTION	BUDGET	ACTUAL	% ACTUAL	ACTUAL
	2013	2013	2013	2012
	₦	₦	-	₦
Statutory Allocations:FAAC	3,228,119,000,000.00	3,326,356,592,862.04	103.04	3,105,805,577,332.83
Value Added Tax Allocation	127,045,000,000.00	106,928,795,994.84	84.17	95,443,818,756.57
Sub-Total	3,355,164,000,000.00	3,433,285,388,856.88	102.33	3,201,249,396,089.40
INTERNALLY GENERATED REVENUE				
Direct Taxes	4,762,780,283.08	160,571,531.69	3.37	158,027,390.90
Licences	476,780,492.79	2,500,997,462.04	524.56	998,656,554.94
Mining Rents	471,805,507.48	1,964,734,592.50	416.43	1,883,399,665.31
Royalties	471,805,507.48	0	0	2,688,810.00
Fees:	3,893,130,645.71	17,159,970,860.16	440.78	10,644,488,121.95
Fines	3,893,130,645.71	2,517,869,294.99	64.67	149,120,502.45
Sales	11,822,368,267.82	594,175,800.79	5.03	665,100,967.80
Earnings-General including Parastatals Revenue	11,822,368,267.82	2,386,837,088.35	20.19	1,074,689,032.71
Sales/Rent of Government Buildings:	667,267,846.61	49,864,496.13	7.47	159,529,868.44
Sale/Rent on Lands and Others	667,267,846.61	648,399,645.60	97.17	515,098,116.04
Repayment General:	19,428,853,185.65	63,978,866.61	0.33	612,391,988.23
Investment Income (Operating Surplus)	373,600,000,000.00	194,061,170,341.55	51.94	4,517,058,040.79
Interest Earned	19,428,853,185.65	13,062,737.77	0.07	113,364,097,957.48
Re-Imbursements	4,375,588,317.58	83,846,760.01	1.92	32,072,816.36
Other Revenue receipts	289,232,000,000.00	172,928,364.94		34,052,664,199.53
Total Revenue	745,013,999,999.99	222,378,407,843.13		168,829,084,032.93



Fig. 4: Pie Chart showing the Total Revenue Collection.

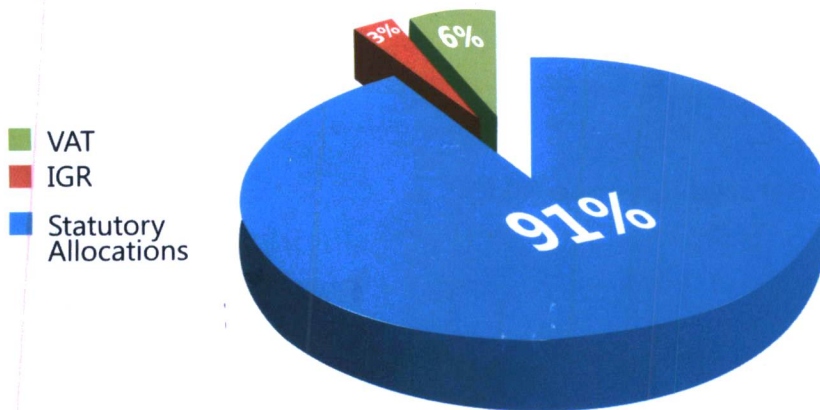
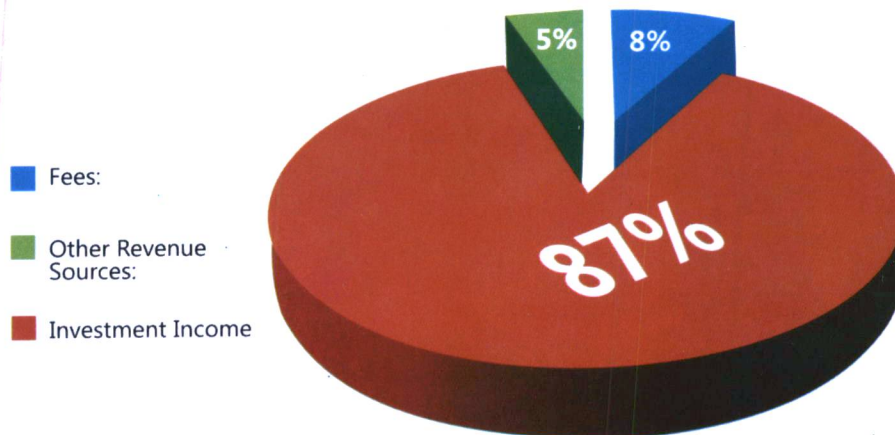


Fig. 4b: Pie Chart Showing Total Internally Generated Revenue (IGR)



6.1.1 Statutory Allocations and Share of Excess Crude Distribution

The Federal Government's share from the Federation Account was Budgeted at ₦3.2trillion but the sum of ₦3.3 trillion representing 103% as against ₦3.1trillion received in the preceding year. This was made up of receipts from statutory allocation, share of distribution from Excess crude account and cost of collection received by revenue collecting agencies.



6.1.2 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 out of which 1% is paid to FCT. The 2013 VAT revenue was ₦127billion out of which the sum of ₦106billion representing 84% was received during the year compared to ₦95billion received in 2012.

6.1.3 Internally Generated Revenue (IGR)

The sum of ₦455billion was estimated as IGR out of which, the sum of ₦222billion representing 48% of the amount was received out of which Investment Income (Operating Surplus) accounted for 87% of the total amount. The downward trend in the IGR is attributable to poor revenue projection, inadequate monitoring as well as non remittances by MDAs due to their enabling Acts that allow them to spend their generated revenue.

7.0 Recurrent Expenditure

The Federal Government spent a total sum of ₦3.212trillion on recurrent expenditure which included subvention to Parastatals. This shows an increase of 13.42% above the figure of ₦2.812trillion in 2012. The comparative figure is shown below:

Table 7: Recurrent Expenditure Performance

DESCRIPTION	BUDGET 2013 ₦	ACTUAL 2013 ₦	PERFORMANCE %	ACTUAL 2012 ₦
Personnel Cost (Including Salaries of CRF Charges)	1,688,273,401,493	1,380,700,611,868.95	85.38	848,441,330,447.44
FGN: Pension	143,236,495,795	67,539,694,420.28	90.76	62,698,074,069.70
Overhead	237,874,402,163	475,073,533,418.89	135.87	331,539,374,834.73
CRF Charges including SWV & Subventions to parastatals	1,296,542,241,988.00	1,289,385,998,709.92	99.45	1,548,722,363,852.43
TOTAL	3,365,926,541,438.62	3,212,699,838,418.04	113.42	2,791,401,143,204.30



Fig.5: Pie Chart showing Total Recurrent Expenditure in Percentage

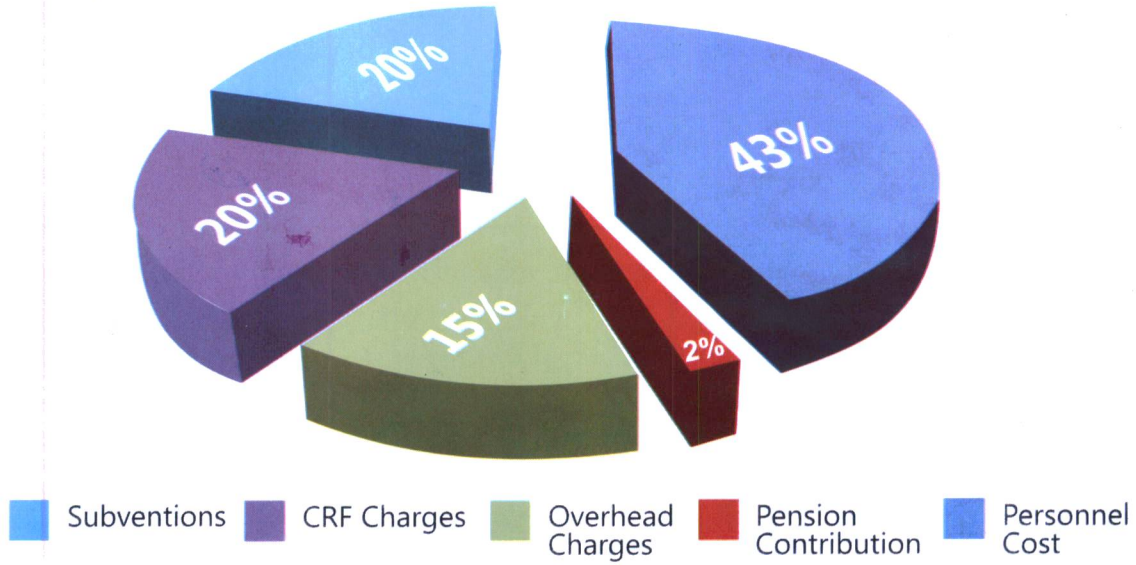
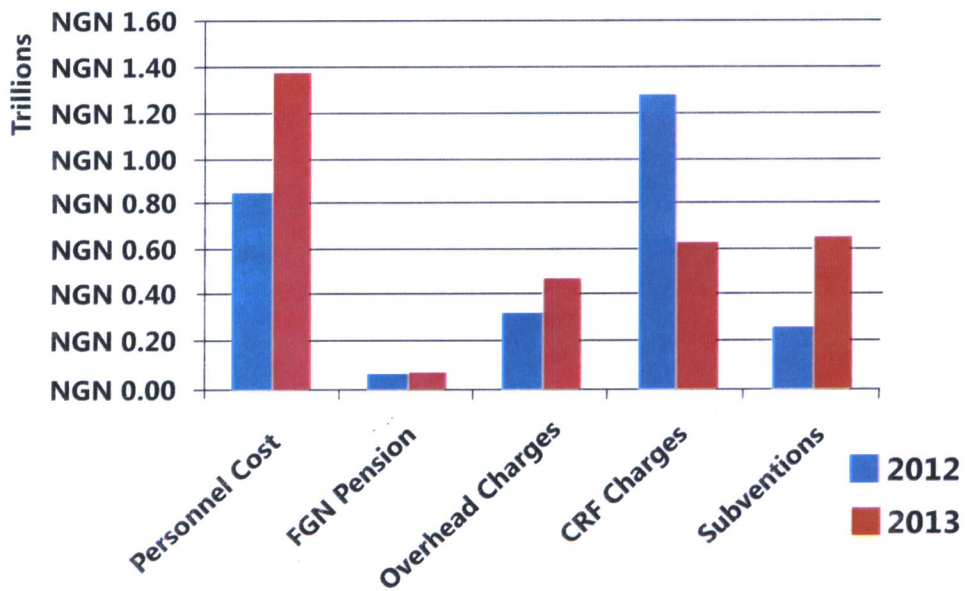


Fig. 6: Comparative Analysis of Actual Recurrent Expenditure for 2012 and 2013



7.2.0 Capital Expenditure Performance

During the year under review, the total sum of N830 billion representing 71% excluding external Aids and Grants, was expended as Capital expenditure as shown in table 8 below. The implementation of capital budget was faced with challenges of revenue.

Table 8: Capital Expenditure Performance

SECTOR	BUDGET 2013 ₦	ACTUAL 2013 ₦	PERFORMANCE %	ACTUAL 2012 ₦
ADMINISTRATIVE	263,238,290,440.15	175,768,463,731.71	66.77	196,782,681,404.71
ECONOMIC	590,373,851,111.27	338,950,004,007.73	57.41	539,010,842,970.33
LAW AND JUSTICE	22,597,884,347.98	24,461,391,787.10	108.25	27,082,773,084.47
REGIONAL	118,432,222,221.75	134,288,754,437.10	113.39	114,094,537,340.53
SOCIAL SERVICE	161,247,758,557.53	157,361,433,421.28	97.59	143,837,826,632.05
TOTAL	1,155,890,006,678.68	830,830,047,384.92	71.88	1,020,808,661,432.09

Fig.7: Sectoral Capital Expenditure Performance

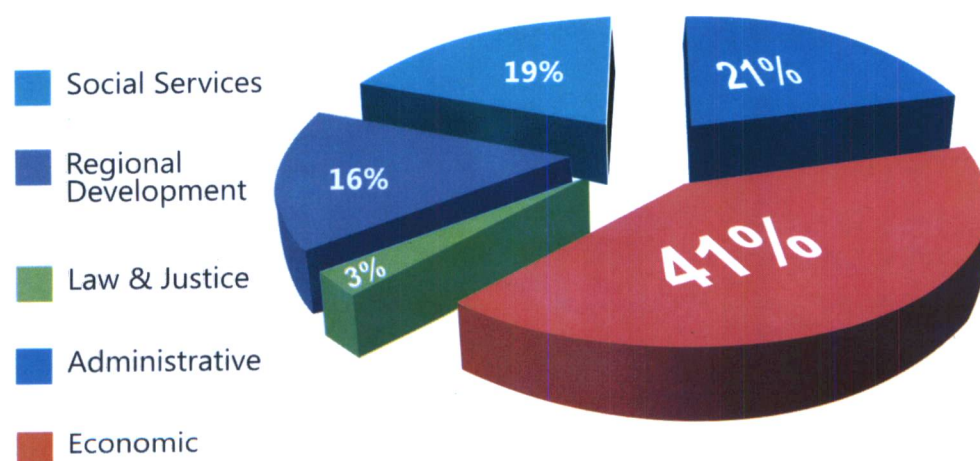
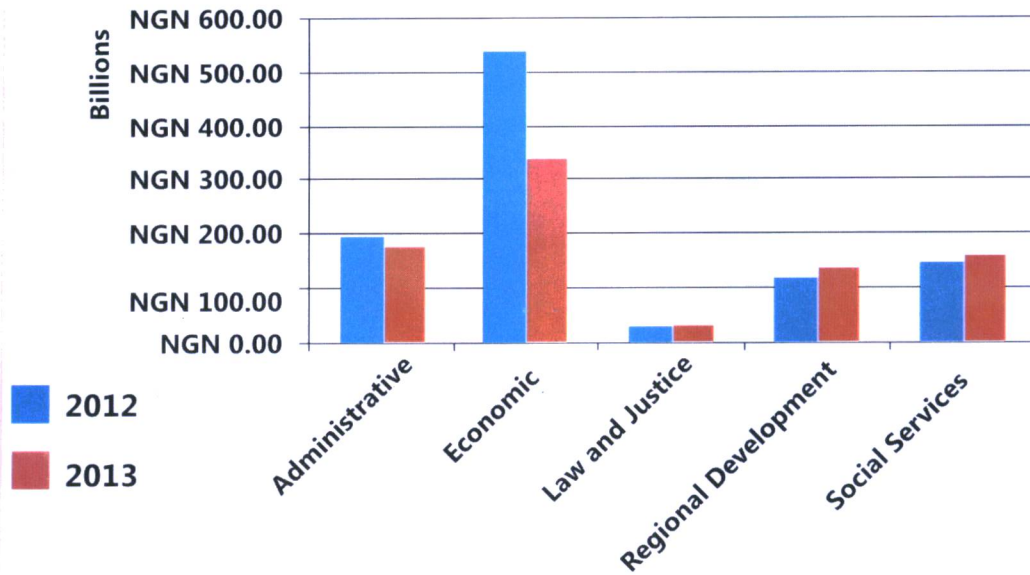


Fig.8: Comparative Actual Capital Expenditure



8.0 Total Assets

The total assets of ₦1.1 trillion as at 31st December, 2013 decreased by 18% compared with the previous year's figure of ₦1.3 trillion. The reduction was as a result of decrease in cash assets during the year.

Fig.9: Summary of Assets Composition

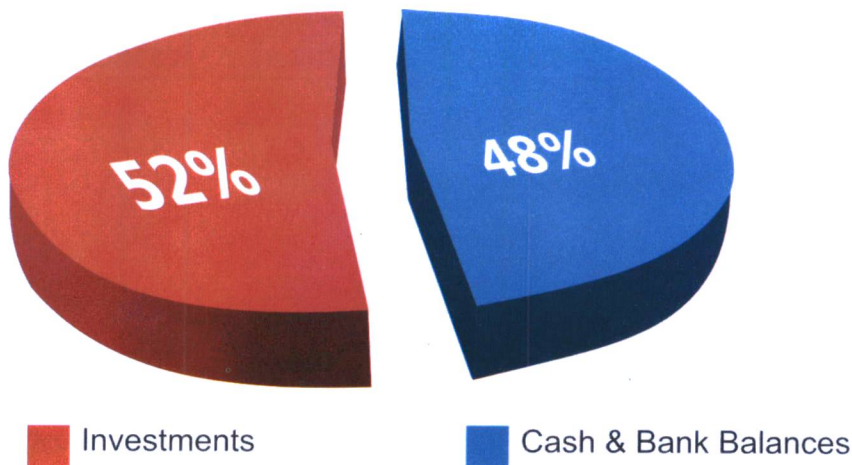
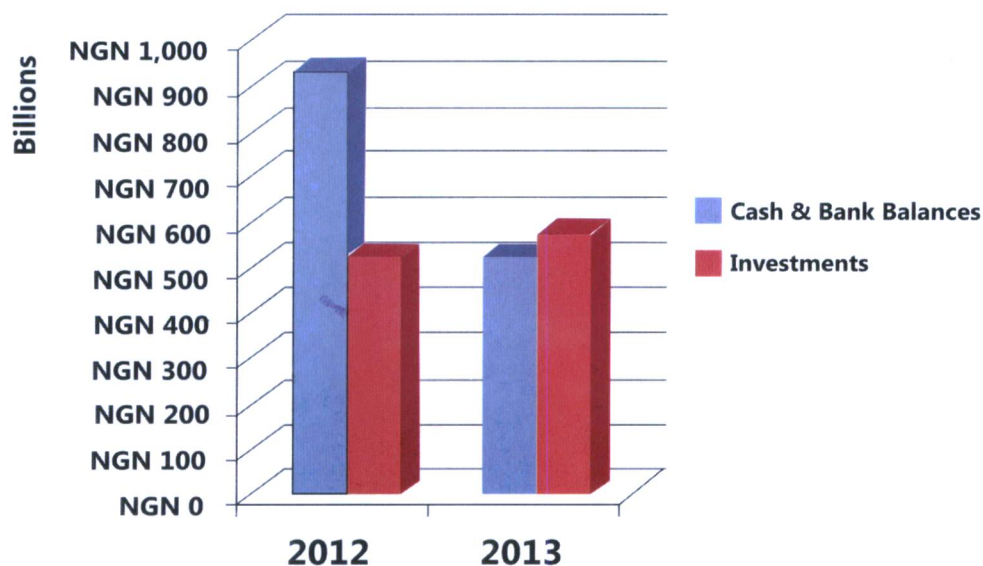


Fig.10: Summary of Cash Assets Structure



The total liabilities consist of the balances of CRF and Loans of the Federal Government. In 2013, the Government obtained external loans in addition to funds sourced through Bonds and Promissory Notes, thus, the increase in the liability profile of ₦8.5 trillion compared with the previous year's figure of ₦8.2 trillion.

The comparative figure is as detailed below:

Table 9: FGN Loan Balances as at 31st December, 2012 and 2013

S/N	DESCRIPTION	2012 ₦	2013 ₦
1	External Loans	1,122,617,627,000.00	1,373,569,830,000.00
2	Domestic Loans	7,150,921,784,795.87	7,140,720,914,608.46
	TOTAL	8,273,539,413,807.87	8,514,290,744,608.46

Fig.11: Composition of the FGN Loan Stock

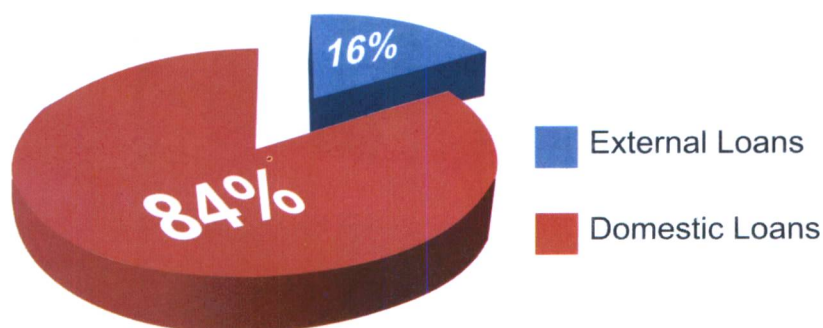
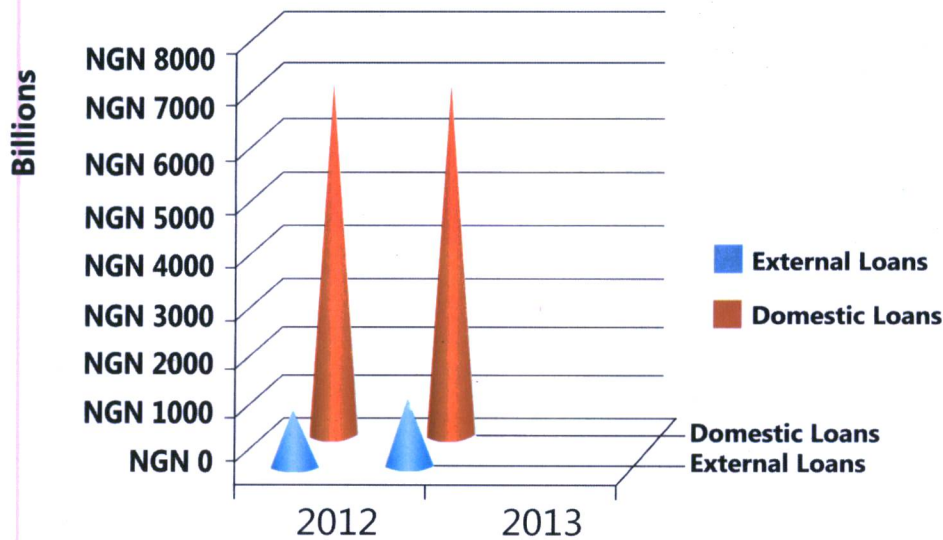


Fig.12: Graphical Representation of the FGN Loan



9.0 Public Financial Management Reforms (PFMR)

The PFMR continue to gather momentum with more MDAs brought into the Government Integrated Financial Management Information System (GIFMIS) and Treasury Single Account (TSA) platforms. GIFMIS is the use of Information and Communication Technology (ICT) infrastructure for planning, executing, accounting and reporting while the TSA is a banking arrangement that gives global picture of cash resources for effective and efficient cash control, planning and management. As at the year ended 31st December 2013, two hundred and sixty-five (265) MDAs were on the GIFMIS/TSA platform. These MDAs controlled about 58.8% of the Federal Government Budget for the year under review.

Under the Integrated Payroll and Personnel Information System (IPPIS), more MDAs staff were enrolled and this will continue until all Federal Government employees are fully brought into the platform.

Furthermore, a lot of sensitization and training have been carried out as well as circulars issued preparatory to the 2014 take-off of International Public Sector Accounting Standards (IPSAS) Cash Basis Accounting.



10.0 Conclusion

Like the 2012 Fiscal year, the challenges facing the economy continued but Government was focused on its reform agenda in spite of revenue short fall. The Treasury in collaboration with stakeholders will continue to ensure that all revenue are fully collected, accounted and prudently managed to realize the socio economic objective of the Federal Government.

I wish to express my gratitude to God, the Honourable Minister of Finance for providing the right environment and support to operate effectively and efficiently. I also extend my appreciation to the management and staff of the Treasury for their resilience and unwavering commitment which ensured that this report of the Federal Government of Nigeria was produced.



Ahmed Idris, FCNA.

Accountant-General of the Federation.

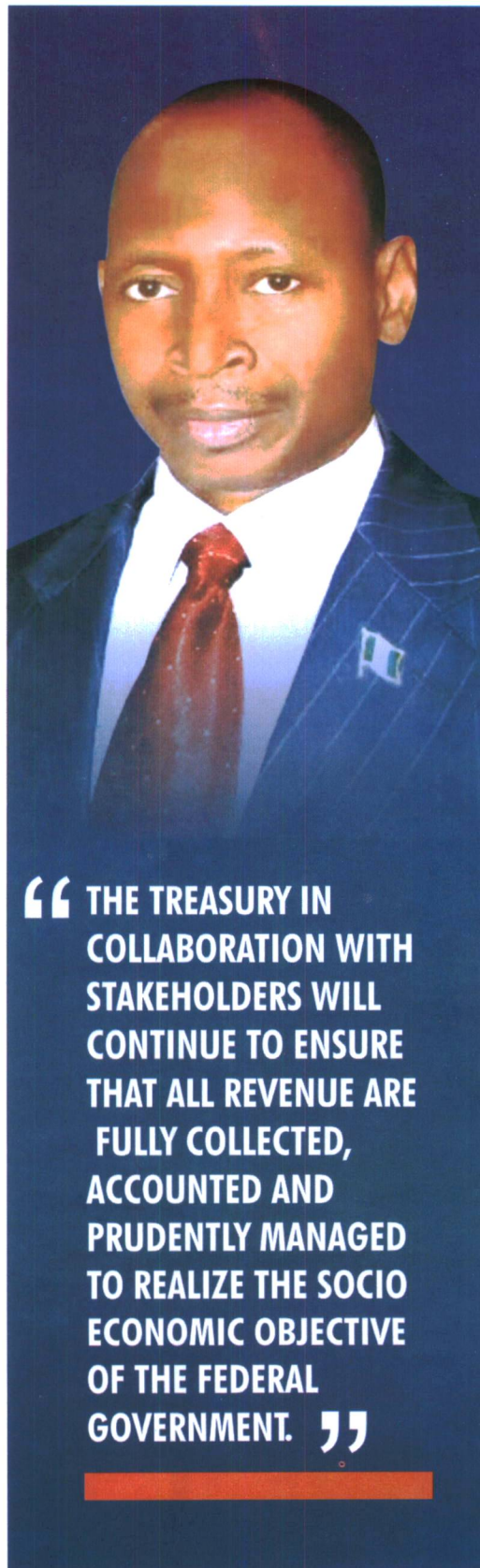


Table 10: Five Year Summary

A. SUMMARY OF FIVE YEAR REVENUE AND EXPENDITURE 2009-2013

DESCRIPTION	ACTUAL				
	2009 ₦	2010 ₦	2011 ₦	2012 ₦	2013 ₦
RECURRENT RECEIPTS	2,385,542,530,667.11	2,526,372,860,350.04	3,150,131,360,611.90	3,370,078,480,122.33	3,655,663,796,700.01
RECURRENT EXPENDITURE	1,874,386,617,700.60	2,541,233,283,763.38	3,959,538,983,208.69	2,791,401,143,204.30	3,212,699,838,418.04
CAPITAL RECEIPTS	861,002,601,956.17	4,871,823,688,119.81	5,144,625,055,717.05	5,632,345,811,984.23	5,660,131,497,822.97
CAPITAL PAYMENTS	799,359,463,332.81	801,593,527,453.79	1,375,473,549,908.49	1,024,582,893,331.05	830,830,047,384.92

B. SUMMARY OF FIVE YEAR STATEMENT OF ASSETS AND LIABILITIES (2009 - 2013)

DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
	2009	2010	2011	2012	2013
	₦	₦	₦	₦	₦
Cash and Bank Balances	821,496,603,564.00	723,601,363,042.96	791,314,536,035.68	931,627,325,021.96	525,754,449,478.09
Investments:	363,244,554,066.04	386,648,575,845.37	443,644,090,772.70	414,334,657,419.62	575,351,228,299.61
1 TOTAL ASSETS	1,184,741,157,630.04	1,110,249,938,888.33	1,234,958,626,808.38	1,345,961,982,441.58	1,101,105,677,777.70
LIABILITIES					
Funds	(2,625,936,423,293.83)	(4,245,941,044,483.98)	(5,366,792,939,425.04)	(5,806,690,751,854.45)	(7,414,793,787,691.78)
Loans	3,810,651,480,000.00	5,356,225,945,568.92	6,599,913,873,899.90	7,150,921,784,795.87	8,514,290,744,608.46
Other Liabilities: -	26,100,923.87	34,962,196.59	1,837,692,333.53	1,730,770,500.28	1,608,720,861.03
2 Total Liability	1,184,741,157,630.04	1,110,249,938,888.35	1,234,958,626,808.39	1,345,961,803,441.70	1,101,105,677,777.71



Fig. 13: Five-Year Actual Revenue Collection (2009-2013)

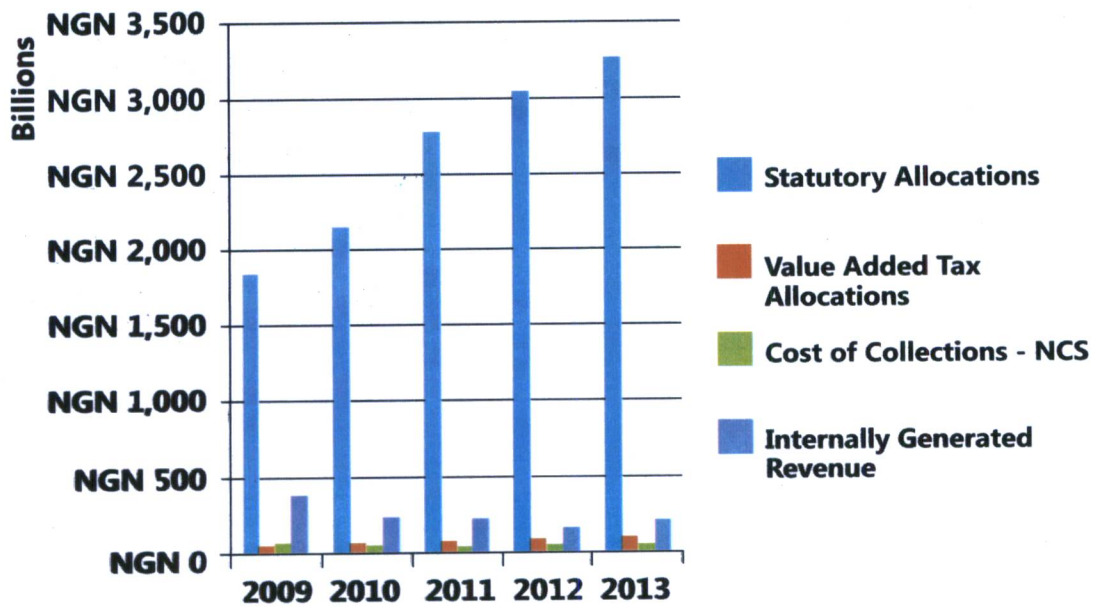


Fig. 13B: Five Year Actual Revenue Performance (2009-2013)

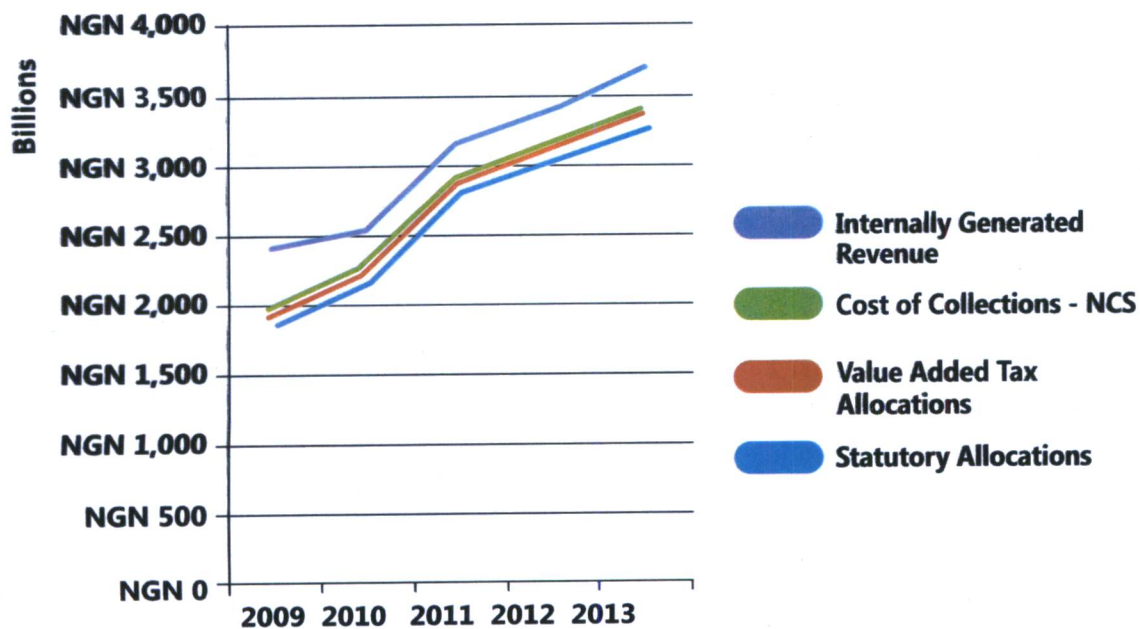


Fig. 14: Five Year Recurrent Expenditure (2009-2013)

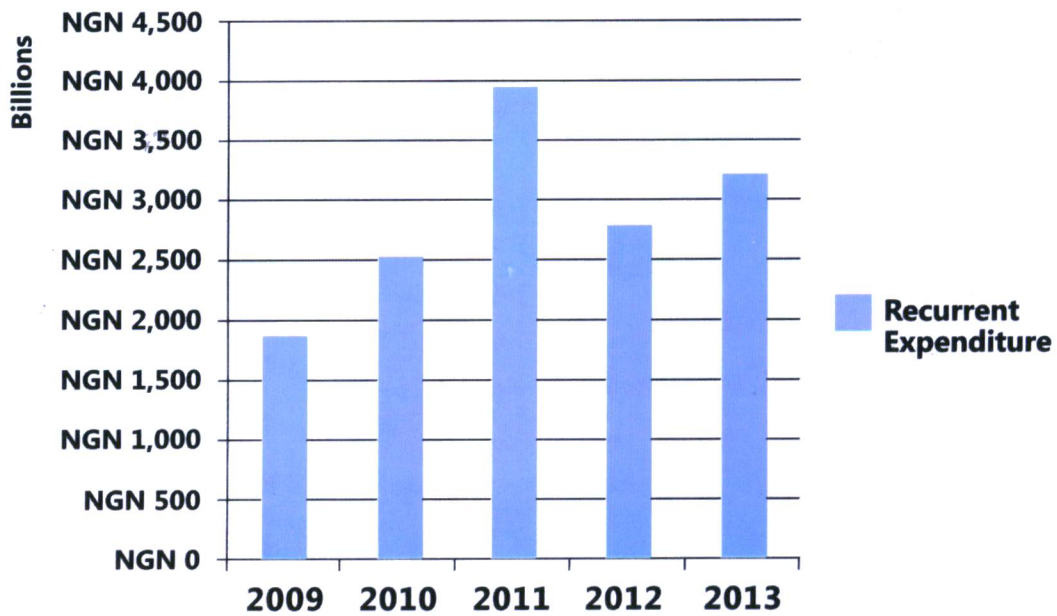


Fig. 15: Five Year Recurrent Revenue and Expenditure (2009-2013)

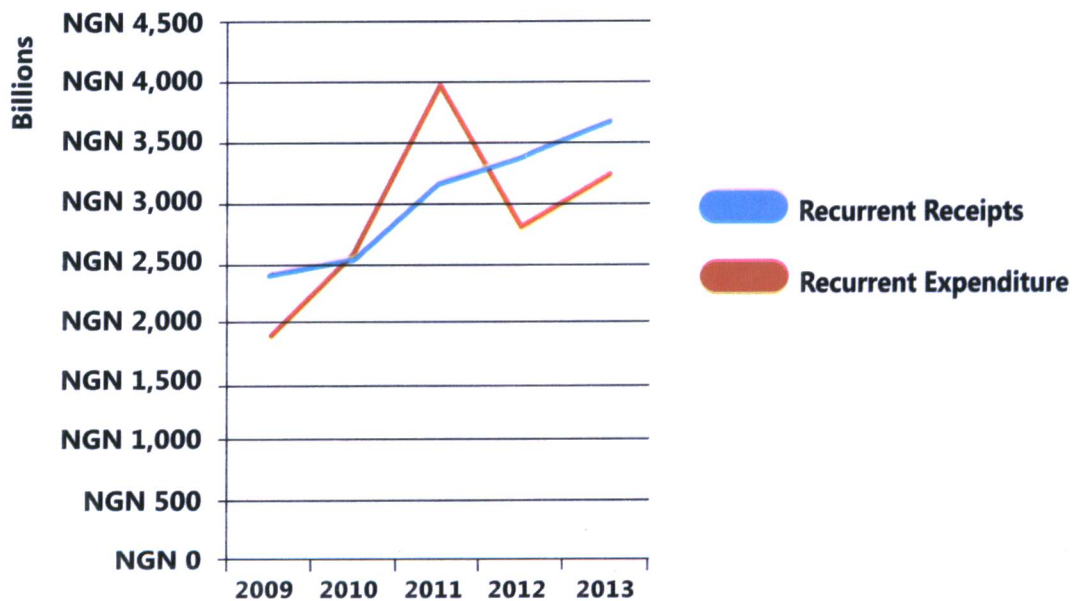


Fig. 16: Five Year Capital Expenditure (2009-2013)

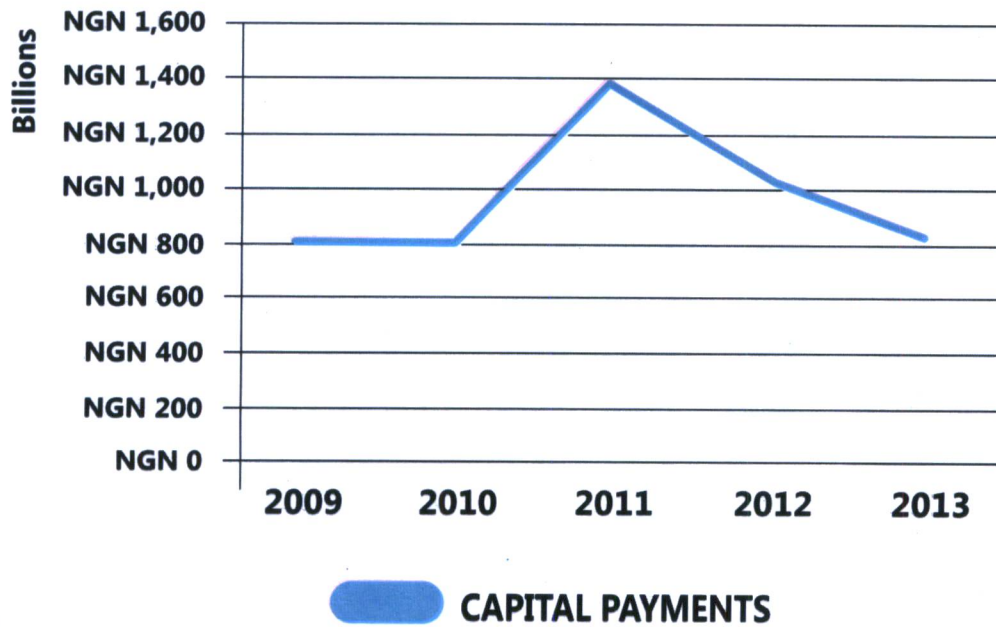
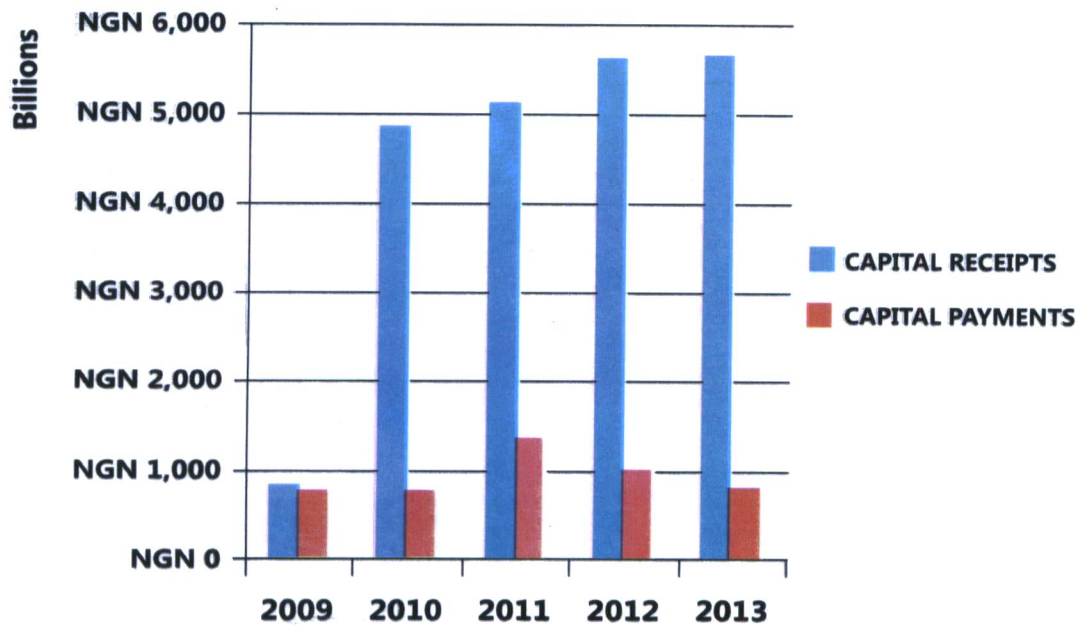
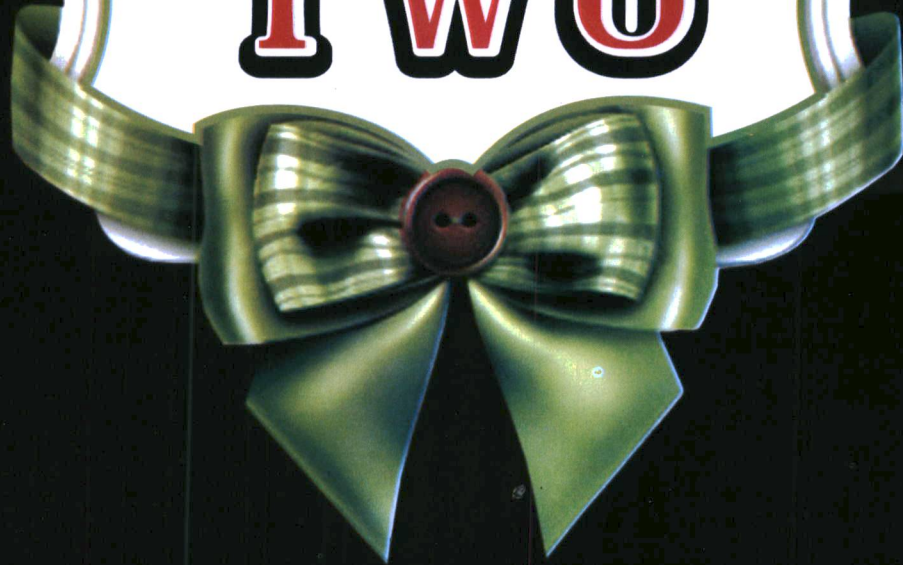


Fig. 17: Total Capital Receipt Vs. Expenditure (2009-2013)

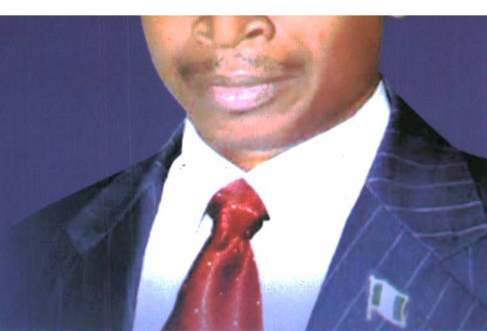




PART
TWO



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 and other extant rules and regulations.

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, 2013 and its operations for the year ended as at that date.

A handwritten signature in blue ink, appearing to read 'Ahmed Idris'.

Ahmed Idris, FCNA.

Accountant-General of the Federation



FEDERAL GOVERNMENT OF NIGERIA

Office of the Accountant-General of the Federation
Annual Report & Financial Statements 2013

Statement of Accounting Policies

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

(a) Basis of Accounting of the Financial Statements

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

(b) Compliance with relevant statutes

The Financial Statements presented complied with the provisions of the Constitution of the Federal Republic of Nigeria 1999 as amended, the Finance (Control and Management Act) 1958 now CAP F26 LFN 2004, the Financial Regulations (2009).

(c) Accounting Period

The Financial Statements are for the period from the 1st January to 31st December, 2013 and corresponding period of 2012.

(d) Reporting Currency

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

(e) MDAS for Consolidation

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



(f) Comparative Information of Previous Year

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

(g) Figures

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

(h) External Assistance: Aid & Grants

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

(I) Loans Granted:

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

(j) Public Debts

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

(k) Interest on Bank Transactions and Loans

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



(l) Transactions in Foreign Currencies

Transactions denominated in foreign currencies are translated to Naira at the rate of Exchange ruling at the time of transactions. However, assets 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, 2013 shows the following:

BUYING	NGN	157.27	to	USD
SELLING	NGN	159.05	to	USD
CENTRE	NGN	158.16	to	USD

(m) Assets and liabilities

These are stated at their net values.

(n) Advances and Imprest Accounts

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 which could not be accounted for, such balance outstanding is treated as cash equivalent in the Cash Flow statements since there is no proof that such funds have been utilized.

(o) Cash and Cash Equivalent

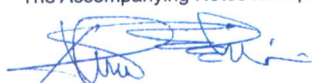
This includes cash at hand, Bank balance and cash equivalents at the end of the financial year.



ACCOUNT NO. 1
FEDERAL GOVERNMENT OF NIGERIA
CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2013

ANNUAL BUDGET 2013 N		NOTES	ACTUAL YEAR 2013 N	PREVIOUS YEAR 2012 N
	CashFlows from Operating Activities:			
	Receipts:			
3,581,507,826,299.10	Statutory Allocations:FAAC	1	3,326,356,592,862.04	3,105,805,577,332.83
127,045,000,000.00	Value Added Tax Allocation	2	106,928,795,994.84	95,443,818,756.57
3,708,552,826,299.10	Sub-Total- Statutory Allocation		3,433,285,388,856.88	3,201,249,396,089.40
4,235,862,000.08	Direct Taxes	3	160,571,531.69	158,027,390.90
424,033,075.59	Licences	3	2,500,997,462.04	998,656,554.94
419,608,485.33	Mining Rents:	3	1,964,734,592.50	1,883,399,665.31
419,608,485.33	Royalties	3	-	2,688,810.00
3,462,423,874.99	Fees:	3	17,159,970,860.16	10,644,488,121.95
3,462,423,874.99	Fines	3	2,517,869,294.99	149,120,502.45
10,514,430,126.98	Sales	3	594,175,800.79	665,100,967.80
10,514,430,126.98	Earnings -General incl Parastatals Revenue	3	2,386,837,088.35	1,074,689,032.71
593,446,337.51	Sales/Rent of Government Buildings:	3	49,864,496.13	159,529,868.44
593,446,337.51	Sale/Rent on Lands and Others:	3	648,399,645.60	515,098,116.04
17,279,390,612.78	Repayments-General:	3	63,978,866.61	612,391,988.23
373,600,000,000.00	Investment Income (Operating Surplus)	3	194,061,170,341.55	4,517,058,040.79
17,279,390,612.78	Interest Earned	3	13,062,737.77	113,364,097,957.48
3,891,506,049.16	Re-imburement	3	83,846,760.01	32,072,816.36
446,690,000,000.00	Sub-Total- Independent Revenue		222,205,479,478.19	134,776,419,833.40
741,653,000,000.00	Other Revenue Sources of the FGN	3A	172,928,364.94	34,052,664,199.53
4,896,895,826,299.10	Total Receipts:-		3,655,663,796,700.01	3,370,078,480,122.33
	Payments:			
1,617,057,309,681.90	Personnel Costs(including Salaries on CRF Charges)	4	1,380,700,611,868.95	848,441,330,447.44
74,413,435,651.88	Federal Govt Contribution to Pension:	5	67,539,694,420.28	62,698,074,069.70
349,651,505,041.30	Overhead Charges:	6	475,073,533,418.89	331,539,374,834.73
24,114,032,842.12	Consolidated Revenue Fund Charges (Incl. Service Wide Votes)	7	631,032,128,375.04	1,282,050,359,997.43
767,319,790,654.74	Subvention to Parastatals:	8	658,353,870,334.88	266,672,003,855.00
	Other Operating Activities			
2,832,556,073,871.93	Total Payments:-		3,212,699,838,418.04	2,791,401,143,204.30
2,064,339,752,427.17	Net Cash Flow from Operating Activities		442,963,958,281.97	578,677,336,918.03
	CashFlows from Investment Activities:			
263,238,290,440.15	Capital Expenditure:Administrative Sector:	11	175,768,463,731.71	196,782,681,404.71
590,373,851,111.27	Capital Expenditure: Economic Sector:	11	338,950,004,007.73	539,010,842,970.33
22,597,884,347.98	Capital Expenditure: Law and Justice:	11	24,461,391,787.10	27,082,723,084.47
118,432,222,221.75	Capital Expenditure:Regional Development	11	134,288,754,437.10	114,094,537,340.53
161,247,758,557.53	capital expenditure: Social Service Sector:	11	157,361,433,421.28	143,837,826,632.05
0.00	Capital Expenditure: Funded from Aid and Grants:	10	0.00	3,774,231,898.96
1,155,890,006,678.68	Net Cash Flow from Investment Activities:		830,830,047,384.92	1,024,582,843,331.04
	CashFlows from Financing Activities:			
0.00	Proceeds from Aid and Grants	10	-	3,957,675,194.83
0.00	Proceeds from External Loan :	21	445,842,279,000.00	157,991,867,800.00
744,437,000,000.00	Proceeds from Internal Loans: FGN/Treasury Bonds :	22	1,091,375,414,000.00	538,850,000,000.00
	Proceeds from Internal Loan: NTBs etc	23	2,950,753,324,576.26	4,003,247,076,795.97
	Proceeds from Development Loan Stock	24	0.00	0.00
	Proceeds from Other Funds of the Federal Government	25	182,700,000,000.00	80,000,000,000.00
(47,600,000,000.00)	Repayment of External Loans (Including Servicing)	21	(88,537,248,000.00)	-24,711,352,800.00
0.00	Repayment of FGN/Treasury Bonds :	22	(968,557,203,000.00)	(19,170,000,000.00)
-511,980,000,000.00	Repayment of Internal Loan-NTBs	23	(3,266,472,405,763.67)	(3,204,641,479,000.00)
	Repayment to Development Loan Stock	24	0.00	0.00
	Repayment of Other Funds of the Federal Government	25	0.00	0.00
184,857,000,000.00	Net Cash Flow from Financing Activities:		347,104,160,812.59	1,535,523,787,990.80
	Movement in Other Cash Equivalent Accounts			
	(Increase)/ Decrease in Investments		-160,369,342,595.15	-42,633,772,095.03
	Net (Increase)/Decrease in Other Cash Equivalentts:		-204,741,604,658.35	-906,671,720,496.48
	Total Cashflow from other Cash equivalent Accounts:		-365,110,947,253.50	-949,305,492,591.51
1,093,306,745,748.48	Net Cash for the year		-405,872,875,543.86	140,312,788,986.27
120,000,000,000.00	Cash & Its Equivalent as at 1st January, 2013		931,627,325,021.96	791,314,536,035.68
1,213,306,745,748.48	Cash & Its Equivalent as at 31st December, 2013		525,754,449,478.09	931,627,325,021.96

The Accompanying Notes form part of this Statement



Alhaji Ahmed Idris, FCNA.
Accountant-General of the Federation



STATEMENT NO. 2
FEDERAL GOVERNMENT OF NIGERIA
STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2013

	NOTES	CURRENT YEAR 2013 N	PREVIOUS YEAR 2012 N
ASSETS:-			
Liquid Assets:-			
Cash Held by AGF:			
-CRF Bank Balance(CBN):		(130,581,380,682.54)	(133,142,417,207.80)
-Pension Account (CBN):		26,726,085,500.60	29,511,366,365.85
-Cash Balances of Trust Fund and Other Funds (Public Funds)	13	573,748,137,555.65	896,137,424,913.07
-Cash Balances with Federal Pay Offices:	14	276,005,794.35	204,619,732.25
Cash Held by Ministries, Department & Agencies:-	15	55,402,158,014.16	138,732,887,922.71
Cash Held from Aid and Grants by Ministries,Departments and Agencies	16	183,443,295.88	183,443,295.88
TOTAL LIQUID ASSETS		525,754,449,478.09	931,627,325,021.96
Investments and Other Cash Assets:			
Federal Government Investments (MOFI)	17	545,385,079,743.37	385,015,737,148.22
Imprests:-	18	95,284,724.30	365,246,690.54
Advances:-	19	1,282,564,518.11	94,955,428.61
Revolving Loans Granted:-	20	28,588,299,313.82	28,858,718,152.25
TOTAL INVESTMENTS AND OTHER CASH ASSETS		575,351,228,299.61	414,334,657,419.63
TOTAL ASSETS		1,101,105,677,777.70	1,345,961,982,441.58
LIABILITIES:-			
PUBLIC FUNDS			
Consolidated Revenue Fund:		(11,643,722,687,721.20)	(6,773,659,308,992.81)
Capital Development Fund:		5,028,750,592,473.79	70,392,776,194.41
Other Public Funds:		573,748,137,555.65	896,137,424,913.07
Police Reward Fund			438,535,030.78
TOTAL PUBLIC FUNDS		(6,041,223,957,691.78)	(5,806,690,572,854.56)
EXTERNAL AND INTERNAL LOANS			
External Loans:FGN only	21	1,373,569,830,000.00	1,122,617,627,000.00
FGN Bonds & Treasury Bonds.	22	4,537,428,211,000.00	4,414,610,000,000.00
Nigerian Treasury Bills (NTB)	23	2,213,004,617,939.54	2,528,723,699,126.95
Development Loan Stock	24	-	-
Internal Loans from Other Funds	25	390,288,085,668.92	207,588,085,668.92
TOTAL EXTERNAL AND INTERNAL LOANS		7,140,720,914,608.46	7,150,921,784,795.87
OTHER LIABILITIES			
Deposits:-	26	1,608,720,861.03	1,730,770,500.28
TOTAL LIABILITIES		1,101,105,677,777.70	1,345,961,982,441.58

The Accompanying Notes form part of this Statement



Alhaji Ahmed Idris, FCMA.
Accountant-General of the Federation



STATEMENT NO. 3
FEDERAL GOVERNMENT OF NIGERIA
STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2013



ACTUAL PREVIOUS YEAR(2012)		NOTES	ACTUAL 2013 N	FINAL BUDGET 2013 N	INITIAL/ORIGINAL BUDGET 2013 N	VARIANCE ON FINAL BUDGET %
(3,255,514,621,917.41)	Opening Balance:		(6,773,659,308,992.81)			
	ADD: REVENUE					
3,105,805,577,332.83	Statutory Allocations:FAAC	1	3,326,356,592,862.04	3,581,507,826,299.10	3,581,507,826,299.10	92.88
95,443,818,756.57	Value Added Tax Allocation	2	106,928,795,994.84	127,045,000,000.00	127,045,000,000.00	84.17
3,201,249,396,089.40	Sub-Total- Statutory Allocation		3,433,285,388,856.88	3,708,552,826,299.10	3,708,552,826,299.10	
158,027,390.90	Direct Taxes	3	160,571,531.69	4,235,862,000.08	4,235,862,000.08	3.79
998,656,554.94	Licences	3	2,500,997,462.04	424,033,075.59	424,033,075.59	589.81
1,883,399,665.31	Mining Rents:	3	1,964,734,592.50	419,608,485.33	419,608,485.33	468.23
2,688,810.00	Royalties	3	-	419,608,485.33	419,608,485.33	0.00
10,644,488,121.95	Fees:	3	17,159,970,860.16	3,462,423,874.99	3,462,423,874.99	495.61
149,120,502.45	Fines	3	2,517,869,294.99	3,462,423,874.99	3,462,423,874.99	72.72
665,100,967.80	Sales	3	594,175,800.79	10,514,430,126.98	10,514,430,126.98	5.65
1,074,689,032.71	Earnings -General incl Parastatals Revenue	3	2,386,837,088.35	10,514,430,126.98	10,514,430,126.98	22.70
159,529,868.44	Sales/Rent of Government Buildings:	3	49,864,496.13	593,446,337.51	593,446,337.51	8.40
515,098,116.04	Sale/Rent on Lands and Others:	3	648,399,645.60	593,446,337.51	593,446,337.51	109.26
612,391,988.23	Repayment:General:	3	63,978,866.61	17,279,390,612.78	17,279,390,612.78	0.37
4,517,058,040.79	Investment Income (Operating Surplus)	3	194,061,170,341.55	373,600,000,000.00	373,600,000,000.00	51.94
113,364,097,957.48	Interest Earned	3	13,062,737.77	17,279,390,612.78	17,279,390,612.78	0.08
32,072,816.36	Re-Imbursements	3	83,846,760.01	3,891,506,049.16	3,891,506,049.16	2.15
134,776,419,833.40	Sub-Total- Independent Revenue		222,205,479,478.19	446,690,000,000.00	446,690,000,000.00	
34,052,664,199.53	Other Revenue Sources of the FGN	3A	172,928,364.94	741,653,000,000.00	741,653,000,000.00	0.02
3,370,078,480,122.33	TOTAL REVENUE:		3,655,663,796,700.01	4,896,895,826,299.10	4,896,895,826,299.10	74.65
	LESS:EXPENDITURE					
848,441,330,447.44	Personnel Costs	4	1,380,700,611,868.95	1,617,057,309,681.90	1,617,057,309,681.90	85.38
62,698,074,069.70	Federal Govt Contribution to Pension:	5	67,539,694,420.28	74,413,435,651.88	74,413,435,651.88	90.76
331,539,374,834.73	Overhead Charges:	6	475,073,533,418.89	349,651,505,041.30	349,651,505,041.30	135.87
1,282,050,359,997.43	Consolidated Revenue Fund Charges	7	631,032,128,375.04	24,114,032,842.12	24,114,032,842.12	2,616.87
266,672,003,855.00	Subvention to Parastatals:	8	658,353,870,334.88	767,319,790,654.74	767,319,790,654.74	85.80
	OTHER RECURRENT PAYMENTS/EXPENDITURE:					
24,711,352,800.00	Repayments:External Loans:FGN	21	88,537,248,000.00	47,600,000,000.00	47,600,000,000.00	186.00
19,170,000,000.00	Repayments:FGN Bonds & Treasury Bonds.	22	968,557,203,000.00	-	-	#DIV/0!
3,204,641,479,000.00	Repayments :Nigerian Treasury Bills (NTB)	23	3,266,472,405,763.67	511,980,000,000.00	511,980,000,000.00	638.01
-	Internal Loans:From Development Loan Stock	24	-	-	-	
-	Internal Loans:From Development of Nat Resources	25	-	-	-	
6,039,923,975,004.30	TOTAL EXPENDITURE:		7,536,266,695,181.71	3,392,136,073,871.93	3,368,022,041,029.81	222.17
(5,925,360,116,799.38)	OPERATING BALANCE:		(10,654,262,207,474.50)	1,504,759,752,427.17	(5,244,785,523,723.53)	
	APPROPRIATIONS/TRANSFERS:					
848,299,192,193.43	Transfer to Capital Development Fund:	9	989,460,480,246.71	1,625,743,275,909.59	1,625,743,275,909.59	60.86
(6,773,659,308,992.81)	Closing Balance:		(11,643,722,687,721.20)			0.00

The Accompanying Notes form part of this Statement

Alhaji Ahmed Idris, *FCNA*.
 Accountant-General of the Federation

STATEMENT NO. 4
FEDERAL GOVERNMENT OF NIGERIA
STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2013



ACTUAL PREVIOUS YEAR(2012)		NOTES	TOTAL CAPITAL EXPENDITURE 2013	FINAL BUDGET 2013	INITIAL/ORIGINAL BUDGET 2013	PERFORMANCE ON TOTAL
N			N		N	%
(2,706,870,806,259.96)	Opening Balance:		70,392,776,194.41			
	<u>ADD: RECEIPTS</u>					
848,299,192,193.43	Transfer from Consolidated Revenue Fund:	9	989,460,480,246.71	1,625,743,275,909.59	1,625,743,275,909.59	60.86
3,957,675,194.83	Aid and Grants	10	-	-		
157,991,867,800.00	External Loans:	21	445,842,279,000.00	-		
538,850,000,000.00	Internal Loans: FGN & Treasury Bonds	22	1,091,375,414,000.00	-		
4,003,247,076,795.97	Internal Loans:NTBs	23	2,950,753,324,576.26	744,437,000,000.00	744,437,000,000.00	
-	Internal Loans:From Development Loan Stock	24	-	-		
80,000,000,000.00	Internal Loans:From Other Funds of the Federal Government	25	182,700,000,000.00	-		
5,632,345,811,984.23	TOTAL REVENUE AVAILABLE:		5,660,131,497,822.97	2,370,180,275,909.59	2,370,180,275,909.59	238.81
	<u>LESS:EXPENDITURE</u>					
196,782,681,404.71	Capital Expenditure:Administrative Sector:	11	175,768,463,731.71	263,238,290,440.15	263,238,290,440.15	66.77
539,010,842,970.33	Capital Expenditure: Economic Sector:	11	338,950,004,007.73	590,373,851,111.27	589,935,916,794.38	57.41
27,082,723,084.47	Capital Expenditure: Law and Justice:	11	24,461,391,787.10	22,597,884,347.98	22,597,884,347.98	108.25
114,094,537,340.53	Capital Expenditure:Regional Development	11	134,288,754,437.10	118,432,222,221.75	118,432,222,221.75	113.39
143,837,826,632.05	Capital Expenditure: Social Service Sector:	11	157,361,433,421.28	161,247,758,557.53	161,247,758,557.53	97.59
3,774,231,898.96	Capital Expenditure: Funded from Aid and Grants:	10	-	-		
	OTHER RECURRENT PAYMENTS/EXPENDITURE:					
	Repayments:External Loans:FGN					
	Repayments:FGN Bonds & Treasury Bonds.					
	Repayments :Nigerian Treasury Bills (NTB)					
	Repayments:Development Loan Stock					
	Repayments:Other Internal Loans(Promissory Notes)					
	Repayments:Internal Loans from Other Funds					
1,024,582,843,331.04	TOTAL CAPITAL EXPENDITURE:		830,830,047,384.92	1,155,890,006,678.68	1,155,452,072,361.79	71.88
(1,830,499,386,198.82)	Adjustments Classified to Intangible Assets		129,056,365,841.34			
70,392,776,194.41	CLOSING BALANCE:		5,028,750,592,473.79			

The Accompanying Notes form part of this Statement

Alhaji Ahmed Idris, FCMA.
 Accountant-General of the Federation



NOTE 1

DETAILS OF FEDERAL GOVERNMENT SHARE OF STATUTORY ALLOCATION FROM THE FEDERATION ACCOUNTS IN THE YEAR 2013

S/N	DETAILS/ MONTH	2013					2012				
		NET RECEIPT	ADD:DEDUCTIONS AT SOURCE	OTHER DEDUCTIONS	ADD EXCESS CRUDE	TOTAL	NET RECEIPT	DEDUCTIONS AT SOURCE	ADD EXCESS CRUDE	TOTAL	
		N		N	N	N	N	N	N	N	
1	January	196,371,130,908.63	3,801,459,208.80		-	200,172,590,117.43	193,455,235,263.74	3,362,171,657.18	42,500,873,243.37	239,318,280,164.29	
2	February	194,236,280,964.81	5,096,360,041.78		1,495,736,110.68	200,828,377,117.27	156,095,838,123.50	3,362,171,657.18	32,848,807,500.00	192,306,817,280.68	
3	March	188,108,104,121.38	5,096,360,041.78		139,356,082,775.99	332,560,546,939.15	314,941,601,532.92	3,823,481,991.31	0.00	318,765,083,524.23	
4	April	208,981,904,695.78	5,096,360,041.78		52,029,717,190.60	266,107,981,928.16	296,859,521,794.38	3,823,481,991.31	0.00	300,683,003,785.69	
5	May	222,019,394,996.85	5,096,360,041.78		65,296,762,500.00	292,412,517,538.63	187,491,161,020.08	3,823,481,991.31	0.00	191,314,643,011.39	
6	June	211,973,869,131.26	5,096,360,041.78		66,145,403,400.00	283,215,632,573.04	206,391,748,843.03	3,823,481,991.31	0.00	210,215,230,834.34	
7	July	264,587,173,513.36	5,096,360,041.78	1,023,491,179.73	39,003,469,228.31	309,710,493,963.18	185,471,977,050.50	3,823,481,991.31	0.00	189,295,459,041.81	
8	August	204,455,657,311.07	4,004,578,519.25	1,003,021,356.41		209,463,257,186.73	184,760,274,465.38	4,050,709,521.80	11,392,650,000.00	200,203,633,987.18	
9	September	224,570,125,694.00	4,004,578,519.25		31,646,250,000.00	260,220,954,213.25	239,905,888,101.19	4,050,709,521.80	11,061,136,036.95	255,017,733,659.94	
10	October	211,237,169,753.83	4,004,578,519.25	2,174,159,073.47		217,415,907,346.55	184,698,951,705.61	4,050,709,521.80	0.00	188,749,661,227.41	
11	November	190,885,612,819.02	4,004,578,519.25	1,968,578,791.30	65,275,665,000.00	262,134,435,129.57	257,869,242,267.65	4,050,709,521.80	0.00	261,919,951,789.45	
12	December	225,898,243,265.63	4,004,578,519.25	2,322,250,725.10		232,225,072,509.98	341,611,100,328.88	4,050,709,521.80	0.00	345,661,809,850.68	
	SUB-TOTAL	2,543,324,667,175.62	54,402,512,055.73	8,491,501,126.01	460,249,086,205.58	3,066,467,766,562.94	2,749,552,540,496.86	46,095,300,879.91	97,803,466,780.32	2,893,451,308,157.09	
						0.00					

NOTE 1

DETAILS OF FEDERAL GOVERNMENT SHARE OF STATUTORY ALLOCATION FROM THE FEDERATION ACCOUNTS IN THE YEAR 2013

S/N	DETAILS/ MONTH	NET RECEIPT	ADD:DEDUCTIONS AT SOURCE	2013			2012			TOTAL	
				OTHER DEDUCTIONS	ADD EXCESS CRUDE	TOTAL	NET RECEIPT	DEDUCTIONS AT SOURCE	ADD EXCESS CRUDE		
1	January	2,163,382,879.76				2,163,382,879.76	10,100,000,000.00			10,100,000,000.00	
2	February	5,315,000,000.00				5,315,000,000.00	4,122,428,272.24			4,122,428,272.24	
3	March	2,583,798,107.50				2,583,798,107.50	2,717,112,815.09			2,717,112,815.09	
4	April	4,042,400,000.00				4,042,400,000.00	3,023,752,268.49			3,023,752,268.49	
5	May	9,215,885,049.29				9,215,885,049.29	8,405,724,339.49			8,405,724,339.49	
6	June	4,283,001,020.00				4,283,001,020.00	2,638,348,157.36			2,638,348,157.36	
7	July	3,588,600,000.00				3,588,600,000.00	5,277,671,813.50			5,277,671,813.50	
8	August	12,106,350,000.00				12,106,350,000.00	5,313,024,897.73			5,313,024,897.73	
9	September	6,888,870,000.00				6,888,870,000.00	4,362,000,000.00			4,362,000,000.00	
10	October	3,317,730,352.91				3,317,730,352.91	7,691,858,685.81			7,691,858,685.81	
11	November	8,466,183,000.00				8,466,183,000.00	3,202,366,022.33			3,202,366,022.33	
12	December	17,917,625,889.64				17,917,625,889.64	8,864,930,357.35			8,864,930,357.35	
	SUB-TOTAL	79,888,826,299.10	0.00			0.00	79,888,826,299.10	65,719,217,629.39	0.00	0.00	65,719,217,629.39

C. DETAILS OF 4% COST OF COLLECTIONS BY FEDERAL INLAND REVENUE SERVICE IN THE YEAR 2013

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

DETAILS OF FEDERAL GOVERNMENT SHARE OF STATUTORY ALLOCATION FROM THE FEDERATION ACCOUNTS IN THE YEAR 2013

S/N	DETAILS/ MONTH	NET RECEIPT	2013			2012					
			ADD:DEDUCTIONS AT SOURCE	OTHER DEDUCTIONS	ADD EXCESS CRUDE	TOTAL	NET RECEIPT	DEDUCTIONS AT SOURCE	ADD EXCESS CRUDE	TOTAL	
1	January	15,000,000,000.00				15,000,000,000.00				0.00	
2	February	15,000,000,000.00				15,000,000,000.00				0.00	
3	March	15,000,000,000.00				15,000,000,000.00				0.00	
4	April	15,000,000,000.00				15,000,000,000.00	16,292,783,505.15			16,292,783,505.15	
5	May	15,000,000,000.00				15,000,000,000.00	16,292,783,505.15			16,292,783,505.15	
6	June	15,000,000,000.00				15,000,000,000.00	16,292,783,505.15			16,292,783,505.15	
7	July	15,000,000,000.00				15,000,000,000.00	16,292,783,505.15			16,292,783,505.15	
8	August	15,000,000,000.00				15,000,000,000.00	16,292,783,505.15			16,292,783,505.15	
9	September	15,000,000,000.00				15,000,000,000.00	16,292,783,505.15			16,292,783,505.15	
10	October	15,000,000,000.00				15,000,000,000.00	16,292,783,505.15			16,292,783,505.15	
11	November	15,000,000,000.00				15,000,000,000.00	16,292,783,505.15			16,292,783,505.15	
12	December	15,000,000,000.00				15,000,000,000.00	16,292,783,505.15			16,292,783,505.15	
	SUB-TOTAL	180,000,000,000.00	0.00		0.00	180,000,000,000.00	146,635,051,546.35			146,635,051,546.35	
	TOTAL STATUTORY ALLOCATION	2,803,213,493,474.72	54,402,512,055.73			460,249,086,205.58	3,326,356,592,862.04	2,961,906,809,672.60	46,095,300,879.91	97,803,466,780.32	3,105,805,577,332.83

***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 2013

		2013	2012
S/N	DETAILS/ MONTH	TOTAL	TOTAL
		N	N
1	January	7,732,812,222.29	7,678,013,409.36
2	February	8,775,099,985.10	7,155,541,316.03
3	March	8,427,800,186.82	8,145,715,438.19
4	April	8,628,300,461.43	8,334,002,516.32
5	May	7,334,384,475.72	8,020,776,764.01
6	June	10,062,906,128.54	8,075,325,274.34
7	July	6,877,298,801.84	7,959,114,892.19
8	August	9,972,129,968.21	7,245,572,168.90
9	September	9,278,694,697.97	8,122,763,180.02
10	October	8,593,895,641.63	7,572,423,265.60
11	November	8,916,929,446.58	8,704,644,735.64
12	December	12,328,543,978.71	8,429,925,795.97
	TOTAL	106,928,795,994.84	95,443,818,756.57

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).



37
DETAILS OF INTERNALLY GENERATED REVENUE ACCORDING TO MINISTRIES, DEPARTMENT AND AGENCIES FOR THE YEAR ENDED 31ST DECEMBER, 2013



	TOTAL AMOUNT COLLECTED	TAXES	LICENCES	MINING RENTS	ROYALTIES FEES	FINES	SALES	EARNINGS	SALES/RENT OF GOVERNMENT BUILDING	SALES/ RENT ON LANDS AND OTHERS	REPAYMENT GENERAL	INVESTMENT INCOME	INTEREST EARNED	RE-IMBURSEMENT & GRANTS	
ADMINISTRATIVE SECTOR															
1	STATE HOUSE	110,905,514.56				95,080,980.00	5,237,680.00	5,388,073.15	3,149,730.00		7,800.00	2,041,251.41			
2	BUREAU OF PUBLIC PROCUREMENT	397,674.00					397,674.00								
3	NEW PARTNERSHIP FOR AFRICA DEV. (NEPAD)														
4	NATIONAL COMMISSION FOR REFUGEES	7,830,320.00								7,830,320.00					
5	CODE OF CONDUCT TRIBUNAL	3,915,159.84									652,526.64		3,262,633.20		
6	NATIONAL EMERGENCY MANAGEMENT AGENCY	15,174,000.00				15,174,000.00									
7	SMALL AND MEDIUM ENTERPRISES DEV. AGENCY OF NIGERIA(SMEDAN)	10,760,000.00				10,760,000.00									
8	NAPEP	10,811,465.00				10,320,000.00	491,465.00								
9	NIGERIA CHRISTIAN PILGRIM COMMISSION	103,981,875.60				103,981,875.60									
10	FEDERAL ROAD SAFETY COMMISSION	1,523,849,867.30				19,000.00	1,523,830,867.30								
11	NATIONAL ASSEMBLY- MANAGEMENT	14,876,180.00				7,893,940.00		6,982,240.00							
12	NATIONAL ASSEMBLY-COMMISSION	1,767,886.30				1,509,649.63		258,236.67							
13	SECRETARY TO GOVERNMENT OF THE FEDERATION	80,367,658.73										275,847.79	80,081,810.94		
14	NASS- SENATE														
15	NATIONAL ASSEMBLY SERVICE COMMISSION														
16	NIGERIAN NAVY	220,593,273.42	159,386,652.07			10,480,000.00	50,321,125.91		405,495.44						
17	DEFENCE MISSION	551,823.08						40,000.00	511,823.08						
18	DIRECTORATE OF MILITARY PENSION														
19	FEDERAL MINISTRY OF FOREIGN AFFAIRS	11,651,644.24				12,366,701.00	715,056.76								
20	FEDERAL MINISTRY OF INFORMATION	4,220,333.76				410,000.00	1,499,283.76		2,311,050.00						
21	FEDERAL MINISTRY OF COMMUNICATION & TECHNOLOGY	686,804,671.90		686,804,671.90											
22	MINISTRY OF INTERIOR	163,131,763.82		2,176,000.00		160,965,763.82									
23	NIGERIAN PRISONS SERVICE(NPS)	41,541,707.50				37,014,007.50	4,527,700.00								
24	NIGERIAN IMMIGRATION SERVICE(NIS)	7,765,526,767.16				7,762,140,593.72	3,386,173.44								
25	NATIONAL SECURITY & CIVIL DEFENCE CORPS	348,405,836.36				347,894,836.36	511,000.00								
26	IMMIGRATION ,PRISONS & NSCDC BOARD	355,923.82									355,923.82				
27	FEDERAL FIRE SERVICE	36,709,453.70				36,709,453.70									
28	POLICE SERVICE COMMISSION	1,432,770.45				123,500.00	1,131,250.45	178,020.00							
29	POLICE FORMATION AND COMMAND	50,775,161.50		2,589,832.00		30,983,029.84	2,013,491.66	5,701,966.00	6,348,482.00	3,138,360.00					
30	OFFICE OF HEAD OF SERVICE OF THE FEDERATION	4,418,252.28								4,418,252.28					
31	PUBLIC COMPLAINTS COMMISSION	1,086,604.79				1,086,604.79									
32	FEDERAL CIVIL SERVICE COMMISSION	244,750.00					244,750.00								
33	INDEPENDENT NATION ELECTORAL COMMISSION	47,696,444.32										38,700,598.87	8,995,845.45		
34	FEDERAL CHARACTER COMMISSION	13,023,446.75									13,023,446.75				
ECONOMIC SECTOR															
35	FEDERAL MINISTRY OF WATER RESOURCES														
36	FEDERAL MINISTRY OF AGRICULTURE	252,756,130.85		137,919,000.00		22,050,000.00	8,215,000.00	84,377,404.43	175,000.00			19,726.42			
37	NATIONAL AGRICULTURAL SEEDS COUNCIL	285,802,476.00					285,802,476.00								
38	NIGERIA HYDROLOGICAL SERVICE AGENCY	18,000.00								18,000.00					
39	DEBT MANAGEMENT OFFICE	922,850.00					545,050.00	377,800.00							
40	OFFICE OF THE ACCOUNTANT-GENERAL OF FED														
41	NIGERIA CUSTOM SERVICE	10,272,000.00				10,272,000.00									
42	FEDERAL MINISTRY OF TRADE AND INVESTMENTS	18,315,960.00				18,315,960.00									
43	MIN. OF EMP. LABOUR AND PRODUCTIVITY	9,289,252.64				9,289,252.64									
44	NATIONAL DIRECTORATE OF EMPLOYMENT	1,385,440.40				600,893.49		151,209.91	633,337.00						
45	NATURAL MEDICINE DEV. AGENCY														
46	NATIONAL BOARD FOR TECHNOLOGY INCUBATOR CENTRE-ABUJA	1,126,930.43				240,000.00		302,455.43		584,475.00					
47	NIGERIA ATOMIC ENERGY COMMISSION	5,675,447.68									5,675,447.68				
48	MINISTRY OF AVIATION	892,000.00					889,000.00	3,000.00							
49	FEDERAL MINISTRY OF POWER	11,706,000.00				6,500,000.00	5,206,000.00								
50	FEDERAL MINISTRY OF PETROLEUM RESOURCES	6,320,000.00				6,320,000.00									
51	NIGERIA STEEL RAW FLORATION ,KADUNA	372,423.00				372,423.00									
52	MINISTRY OF MINES AND STEEL	1,297,222,168.75			1,297,222,168.75										
53	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	2,382,105.63						2,047,804.16	314,301.47						
54	NIGERIA GEOLOGICAL SURVEY AGENCY	29,182,416.12					28,443,416.12	739,000.00							
55	NIGERIA MINING CADASTRE OFFICE	667,508,823.75			667,489,223.75			19,600.00							
56	FEDERAL MINISTRY OF WORKS,	505,165,256.47				123,203,766.00	223,800.00	381,497,690.47		240,000.00		8,006.40			
57	SURVEY-GENERAL OF THE FEDERATION	8,381,726.40				4,170,000.00	4,203,720.00								
58	FEDERAL ROADS MAINTENANCE AGENCY	228,761,145.54		228,761,145.54											
59	NATIONAL INSTITUTE FOR HOSPITALITY AND TOURISM	1,580,000.00				1,580,000.00									
60	FEDERAL MINISTRY OF LANDS & HOUSING-HQTRS	1,704,581,453.14				1,077,797,597.92			626,783,855.22						
61	NATIONAL SALARIES, INCOMES AND WAGES COMM	3,556,743.70					210,405.90				2,677,070.24		669,267.56		
62	REVENUE MOB. ALLOCATION & FISCAL COMMISSION	705,094.47					705,094.47								
63	FISCAL RESPONSIBLY COMMISSION	2,500,000.00				2,500,000.00									
64	ENERGY COMMISSION	24,037,954.18									24,037,954.18				

DETAILS OF INTERNALLY GENERATED REVENUE ACCORDING TO MINISTRIES, DEPARTMENT AND AGENCIES FOR THE YEAR ENDED 31ST DECEMBER, 2013



LAW & JUSTICES SECTOR															
65	NATIONAL JUDICIAL COUNCIL - ABUJA	33,795,635.13				33,795,635.13									
66	SUPREME COURT OF NIGERIA	1,893,691.00				1,893,691.00							10,250.00		
67	COURT OF APPEAL, ABUJA	54,031,361.81				47,156,069.00			321,101.83	3,025,702.30		9,660.67	3,518,827.81		
68	FEDERAL HIGH COURT-LAGOS	25,153,524.66				23,155,524.66	162,900.00	1,585,400.00				249,949.66			
69	FCT. HIGH COURT OF JUSTICE, ABUJA	71,915,988.00				62,447,982.00	2,318,290.00	7,149,716.00							
70	CUSTOMARY COURT OF APPEAL, ABUJA	10,535,026.39				10,389,607.64		145,418.75							
71	NATIONAL INDUSTRIAL COURT	27,511,375.67				26,000,075.30		1,056,850.00	81,883.77	3,936.44			368,630.16		
72	NATIONAL JUDICIAL INSTITUTE - ABUJA	-				-		-					-		
73	FEDERAL JUDICIAL SERVICE COMMISSION - ABUJA	-				-		-					-		
74	BODY OF BENCHERS, ABUJA	319,354.22				-		-					319,354.22		
75	FEDERAL MINISTRY OF JUSTICE	4,800,000.00				-		-		4,800,000.00			-		
76	CODE OF CONDUCT BUREAU	11,017,504.16				-		-		-			11,017,504.16		
REGIONAL SECTOR															
77	NIGER DELTA AFFAIRS	28,738,606.68				13,313,900.00		12,555,000.00					2,869,706.68		
SOCIAL SECTOR															
79	CITIZENSHIP & LEADERSHIP TRAINING CENTRE	8,178,680.00				8,178,680.00									
80	FEDERAL MINISTRY OF EDUCATION	42,204,607.98				41,228,854.00							975,753.98		
81	NATIONAL MATHEMATICAL CENTRE, SHEDA	92,938,054.00				30,000.00		61,500.00						92,846,554.00	
82	FEDERAL MINISTRY OF HEALTH	21,271,354.65				12,680,000.00			8,591,354.65						
83	NATIONAL HOSPITAL	59,453,710.23				59,453,710.23									
84	NATIONAL OBSTETRIC FITSULA CENTRE	2,517,300.00				2,587,800.00		29,500.00							
85	NATION AGENCY FOR FOOD AND DRUG ADMINISTRATION CONTROL	7,582,066,984.08	1,439,745,966.08			6,142,321,018.00									
86	FEDERAL MINISTRY OF ENVIRONMENT	173,915,400.00				173,915,400.00									
87	NATIONAL ENVIRONMENTAL STD AND REGULATION ENF. AGENCY	327,382,410.80				86,110,950.00	238,218,646.25	3,052,814.55							
88	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	78,500,098.55				16,572,424.55		8,402,674.00		53,525,000.00					
89	ENVIRONMENTAL HEALTH REGISTRATION OFFICERS COUNCILS OF NIGERIA	36,500.00				36,500.00									
90	NATIONAL SPORTS COMMISSION	12,409,600.00				1,670,000.00		1,033,000.00	3,923,600.00	3,507,600.00	2,275,400.00				
SUB-TOTAL MDA		25,033,884,796.94	159,386,652.07	2,497,996,615.52	1,964,711,392.50	16,691,043,150.86	1,782,588,676.03	516,698,474.26	468,444,915.98	644,977,123.95	15,366,447.28	62,240,728.64	44,574,508.70	93,009,557.15	92,846,554.00
FEDERAL PAY OFFICES															
91	FPO ABAKALIKI	13,977,739.70				13,445,154.70		363,195.00		169,390.00					
92	FPO AWKA	22,090,728.23				20,968,657.23		981,251.00		140,820.00					
93	FPO CALABAR	21,333,194.83				15,666,454.00		1,582,250.00	642,650.00	2,689,591.00	576,229.83	176,020.00			
94	FPO ENUGU	28,149,764.00				17,680,862.00		1,733,335.00		4,744,941.08	3,865,825.92	124,800.00			
95	FPO LAFIA	1,889,734.27				1,875,134.27	14,600.00								
96	FPO MAKURDI	4,225,961.65	252,272.50			1,727,450.00	668,430.00	478,134.97	1,010,900.00	37,200.00	51,500.00				
97	FPO OWERRI	15,652,964.78	52,000.00			13,396,685.00	929,080.00	1,275,199.78					74.18		
98	FPO PORT HARCOURT	24,006,535.12				13,580,020.00	7,274,370.00	1,782,071.98	425,000.00	943,073.14			2,000.00		
99	FPO UMUAHIA	6,480,243.13				4,763,368.13	154,785.00	797,140.00		460,750.00		304,200.00			
100	FPO UYO	11,755,875.94				7,311,985.00	1,402,950.00	1,808,485.00	1,120,770.00	21,000.00			90,685.94		
101	FPO YENEGOA	6,000,434.86				5,073,770.00		112,000.00		752,052.03		8,000.00	54,612.83		
102	FPO BAUCHI	4,442,858.07	75,000.00			2,509,490.00		463,940.00	1,296,828.07	32,600.00	3,000.00		62,000.00		
103	FPO BIRNIN-KEBBI	897,492.05				897,492.05									
104	FPO DAMATURU	560,500.00				358,200.00	9,000.00	165,300.00			28,000.00				
105	FPO DUTSE	10,140,113.02				3,597,379.35		2,017,091.00	4,525,642.67						
106	FPO GOMBE	12,676,988.56				2,243,897.00	141,282.01	4,328,202.70	5,963,606.85						
107	FPO GUSAU	694,590.00	8,000.00			480,390.00		206,200.00							
108	FPO JALINGO	5,726,311.21	22,000.00		23,200.00	2,088,053.33	92,850.00	1,726,900.00	1,608,000.00			165,307.88			
109	FPO JOS	16,655,554.23				12,322,826.34	778,800.00	3,094,062.34	459,439.36	426.19					
110	FPO KADUNA	17,956,822.86	298,500.00			8,528,704.11	630,631.35	2,747,072.59	4,777,879.74	974,035.07					
111	FPO KANO	24,532,948.76	10,000.00			11,272,592.00	10,031,630.00	152,335.00	2,487,965.60			464,769.15	113,657.01		
112	FPO KATSINA	2,799,875.00				2,799,875.00									
113	FPO MAIDUGURI	2,769,336.00				1,342,800.00	748,344.00	662,442.00	15,750.00						
114	FPO MINNA	3,819,070.00				3,041,420.00	282,000.00	34,250.00	461,400.00						
115	FPO YOLA	26,986,776.54				7,687,159.96	328,835.00	5,007,377.28	12,007,352.97	167,575.00	1,788,476.33				
116	FPO SOKOTO	9,997,406.45	46,500.00			6,004,710.00		3,318,908.63	597,311.81	29,976.01					
117	FPO ABEOKUTA	12,271,203.88				12,091,147.00	15,550.00					164,506.68			
118	FPO ADO-EKITI	5,003,848.58				5,003,848.58									
119	FPO ASABA	24,357,844.48				19,400,023.00		821,793.62		949,589.77	3,186,438.09				
120	FPO AKURE	14,291,591.58	18,000.00			12,221,615.88	71,998.54	690,399.76	758,977.40	456,000.00		74,600.00			
121	FPO BENIN	41,902,716.69				26,479,418.19		1,975,930.00		375,027.30		709,418.53	12,362,922.67		
122	FPO IBADAN	22,870,694.77	2,199,609.02			11,461,200.00	1,124,148.88	4,787,907.45	3,297,829.42						
123	FPO LORIN	185,412,731.29				18,578,392.59	161,412,753.15	74,900.00	2,446,253.25	2,900,432.30					
124	FPO LAGOS I	671,494,230.39	18,965.00			86,876,588.31	547,693,835.35	29,065,860.50	7,499,681.23	339,300.00					
125	FPO LAGOS II	134,937,922.35	1,184,879.62			31,992,823.39	2,189,802.44	2,983,047.50	160,488.75	11,803,248.26		641,955.00	134,917.38	83,846,760.01	
126	FPO LOKOJA	108,998,774.80				57,731,724.80		1,267,050.00	50,000,000.00						
127	FPO OSHOGBO	6,426,398.09				6,426,398.09									
SUB-TOTAL FEDERAL PAY OFFICES		1,524,187,775.96	1,184,879.62	3,000,846.52	23,200.00	468,927,709.30	735,995,675.72	76,504,033.10	102,315,779.15	27,234,975.12	10,685,595.38	1,738,137.97	12,595,192.51	134,991.56	83,846,760.01
REVENUE PAID DIRECTLY AND ACCOUNTED FOR IN THE CRF															
GRAND TOTAL:-															
		26,558,072,572.90	160,571,531.69	2,500,997,462.04	1,964,734,592.50	17,159,970,860.16	2,518,584,351.75	593,202,507.36	570,760,695.13	672,212,099.07	26,052,042.66	63,978,866.61	57,169,701.21	93,144,548.71	83,846,760.01

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 '2013	BUDGET '2013	ACTUAL '2012
Other Revenue Sources of the FGN			
2% Education Tax Account	70,000,000,000.00		
5% Sugar Levy Pool Accounts		0.00	
10% Iron/Steel Levy		1,345,691,423.77	1,060,904,694.53
10% Levy on Rice Import Account	23,000,000,000.00	34,373,391,013.13	27,099,000,000.00
100% Cigarette Levy		7,389,917,563.10	5,826,000,000.00
15% Wheat Grain Levy	12,500,000,000.00	0.00	
Monetisation Proceed (MVA)		0.00	
MOFI	700,000,000.00	0.00	
Consolidated Pool	10,000,000,000.00		
Imp. Committee on FGN landed Properties		0.00	
FGN FCT House Sales Proceeds		0.00	
Privatisation Proceeds		0.00	
EFCC Recovery Funds		0.00	
Sub-Total of Special Accounts	46,200,000,000.00	43,109,000,000.00	33,985,904,694.53
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-(\$5M)	473,810,000.00	75,000,000,000.00	
Share of Stabilisation Fund Account			
Recurrent Aid and Grants			
Recurrent Aid and Grants/ INEC			54,757,840.00
Recurrent Aid and Grants/FED. MIN. OF EDUCATION			481,705.00
Recurrent Aid and Grants/HOCSF			11,519,960.00
GRAND TOTAL	46,673,810,000.00	434,897,000,000.00	34,052,664,199.53



NOTE 4

DETAILS OF PERSONNEL COSTS ACCORDING TO MINISTRIES, DEPARTMENT AND AGENCIES (INCLUDING PERSONNEL COST PAID FROM RETAINED IGR) FOR THE YEAR ENDED 31ST DECEMBER, 2013



40

S/N	LIST OF MDAS FOR 2013 ACCOUNTS	REF. NOTE	ACTUAL EXPENDITURE	FINAL BUDGET	BUDGET FROM RETAINED IGR	SAVINGS/ (EXCESS EXPENDITURE)	ACTUAL PERFORMANCE ON BUDGET
			N	N	N	N	%
	ADMINISTRATIVE SECTOR						
1	STATE HOUSE	4A	1,007,698,211.46	1,481,998,561.16		474,300,349.70	68.00
2	NATIONAL BOUNDARY COMMISSION	4A	217,070,254.07	332,787,115.33		115,716,861.26	65.23
3	BORDERS COMMUNITIES DEVELOPMENT AGENCY	4A	113,054,526.84	176,268,530.36		63,214,003.52	64.14
4	BUREAU OF PUBLIC ENTERPRISES (BPE)	4A	708,821,531.98	845,983,587.00		137,162,055.02	83.79
5	NATIONAL EMERGENCY MANAGEMENT AGENCY	4A	315,426,550.89	479,097,923.34		163,671,372.45	65.84
6	BUREAU OF PUBLIC PROCUREMENT	4A	110,587,682.15	325,474,315.19		214,886,633.04	33.98
7	MINISTRY OF SPECIAL DUTIES	4A	135,568,858.84	154,081,178.08		18,512,319.24	87.99
8	NATIONAL POVERTY ERADICATION PROGRAM (NAPEP)	4A	833,483,968.48	1,165,529,118.27		332,045,149.79	71.51
9	FEDERAL ROAD SAFETY COMMISSION	4A	18,973,880,198.70	27,556,888,975.07		8,583,008,776.37	68.85
10	NEW PARTNERSHIP FOR AFRICA DEV. (NEPAD)	4A	143,815,597.04	236,480,910.04		92,665,313.00	60.81
11	NATIONAL COMMISSION FOR REFUGEES	4A	177,874,425.77	219,226,398.62		41,351,972.85	81.14
12	CODE OF CONDUCT TRIBUNAL	4A	264,256,699.97	289,607,106.41		25,350,406.44	91.25
13	SMALL AND MEDIUM ENTERPRISES DEV. AGENCY OF NIGERIA(SMEDAN)	4A	207,644,158.54	389,470,613.26		181,826,454.72	53.31
14	INFRASTRUCTURAL CONCESSIONARY AND REGULATORY COMMISSION	4A	519,361,194.82	553,677,221.33		34,316,026.51	93.80
15	NATIONAL HAJ COMMISSION OF NIGERIA	4A	122,494,984.24	177,525,786.48		55,030,802.24	69.00
16	NIGERIA CHRISTIAN PILGRIM COMMISSION	4A	113,870,837.55	156,799,815.60		42,928,978.05	72.62
17	NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	4A	950,008,613.03	1,174,724,547.40		224,715,934.37	80.87
18	NATIONAL ASSEMBLY- MANAGEMENT	4A	6,699,235,047.55	6,699,342,699.00		107,651.45	100.00
19	NASS- SENATE	4A	1,701,548,598.15	1,856,510,517.00		154,961,918.85	91.65
20	NASS- HOUSE OF REPRESENTATIVES	4A	4,922,146,362.11	4,923,743,127.00		1,596,764.89	99.97
21	NATIONAL ASSEMBLY SERVICE COMMISSION	4A	794,130,200.13	993,668,199.00		199,537,998.87	79.92
22	LEGISLATIVE AIDES	4A	8,655,840,349.00	8,655,840,349.00		0.00	100.00
23	SECRETARY TO GOVERNMENT OF THE FEDERATION	4A	2,783,252,141.90	3,114,967,240.70		331,715,098.80	89.35
24	MIN.OF DEFENCE(ADD NA/NAF/NN CIVILLIAN SAL.)	4A	11,855,841,114.94	19,187,948,686.40		7,332,107,571.46	61.79
25	DEFENCE HEADQUARTERS(DHQ)	4A	245,559,720.00	245,783,468.83		223,748.83	99.91
26	NIGERIAN ARMY	4A	110,364,755,560.11	114,088,838,988.90		3,724,083,428.79	96.74
27	NIGERIAN NAVY	4A	51,973,162,989.11	54,169,002,079.57		2,195,839,090.46	95.95
28	NIGERIAN AIRFORCE	4A	51,596,342,640.28	53,690,923,994.29		2,094,581,354.01	96.10
29	NIGERIA DEFENCE ACADEMY	4A	5,503,850,051.72	5,791,288,918.88		287,438,867.16	95.04
30	NIGERIAN DEFENCE COLLEGE	4A	1,517,845,471.38	1,689,037,007.81		171,191,536.43	89.86
31	COMMAND AND STAFF COLLEGE, JAJI	4A	897,244,551.62	1,045,599,182.18		148,354,630.56	85.81
32	NIG. ARMED FORCES RESETTLEMENT CENTRE	4A	1,930,620,398.99	1,931,572,106.05		951,707.06	99.95
33	DEFENCE INTELLIGENCE AGENCY	4A	5,127,749,194.26	5,369,773,628.96		242,024,434.70	95.49
34	DEFENCE MISSIONS	4A	3,031,388,642.87	5,940,404,026.85		2,909,015,383.98	51.03
35	FEDERAL MINISTRY OF FOREIGN AFFAIRS	4A	4,920,632,184.59	4,994,197,720.28		73,565,535.69	98.53
36	OVERSEAS MISSION	4A	20,613,831,594.26	20,613,831,594.26		0.00	100.00
37	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	4A	215,701,480.34	280,405,578.33		64,704,097.99	76.92
38	FEDERAL MINISTRY OF INFORMATION	4A	2,031,830,988.20	2,796,792,184.25		764,961,196.05	72.65
39	NATIONAL FILM AND CENSORS BOARD	4A	578,351,671.42	657,992,277.04		79,640,605.62	87.90
40	NEWS AGENCY OF NIGERIA	4A	884,935,616.64	1,113,395,249.58		228,459,632.94	79.48
41	VOICE OF NIGERIA	4A	819,210,460.62	1,190,204,607.26		370,994,146.64	68.83
42	FEDERAL MINISTRY OF COMMUNICATION & TECHNOLOGY	4A	333,625,805.22	556,578,188.83		222,952,383.61	59.94
43	MINISTRY OF INTERIOR	4A	619,228,752.14	986,095,377.75		366,866,625.61	62.80
44	NIGERIAN PRISONS SERVICE(NPS)	4A	37,022,614,240.08	37,373,552,017.49		350,937,777.41	99.06
45	NIGERIAN IMMIGRATION SERVICE(NIS)	4A	32,198,564,174.22	36,959,759,585.12		4,761,195,410.90	87.12
46	NATIONAL SECURITY & CIVIL DEFENCE CORPS	4A	47,076,967,939.84	53,668,225,516.83		6,591,260,576.99	87.72
47	IMMIGRATION, PRISONS & NSCDC BOARD	4A	53,748,625.76	136,492,688.26		82,744,062.50	39.38
48	CUSTOMS, IMMIGRATION & PRISONS PENSION OFFICE	4A	142,844,500.64	142,846,248.43		1,747.79	100.00
49	FEDERAL FIRE SERVICE	4A	1,160,795,191.48	1,574,795,703.64		414,000,512.16	73.71
50	POLICE SERVICE COMMISSION	4A	337,600,594.81	426,099,538.46		88,498,943.65	79.23

NOTE 4

DETAILS OF PERSONNEL COSTS ACCORDING TO MINISTRIES, DEPARTMENT AND AGENCIES (INCLUDING PERSONNEL COST PAID FROM RETAINED IGR) FOR THE YEAR ENDED 31ST DECEMBER, 2013



S/N	LIST OF MDAS FOR 2013 ACCOUNTS	REF. NOTE	ACTUAL EXPENDITURE	FINAL BUDGET	BUDGET FROM RETAINED IGR	SAVINGS/ (EXCESS EXPENDITURE)	ACTUAL PERFORMANCE ON BUDGET
51	POLICE PENSION BOARD	4A	107,912,580.18	200,236,274.36		92,323,694.18	53.89
52	POLICE FORMATION AND COMMAND	4A	252,719,770,852.73	287,327,413,846.19		34,607,642,993.46	87.96
53	FEDERAL MINISTRY OF POLICE AFFAIRS	4A	1,423,942,798.60	2,773,316,707.62		1,349,373,909.02	51.34
54	OFFICE OF HEAD OF SERVICE OF THE FEDERATION	4A	4,428,666,091.69	4,429,364,941.56		698,849.87	99.98
55	FEDERAL STAFF HOUSING LOAN BOARD	4A	85,311,130.59	159,425,784.53		74,114,653.94	53.51
56	PUBLIC SERVICE INSTITUTE	4A	85,282,594.45	163,575,011.50		78,292,417.05	52.14
57	OFFICE OF THE AUDITOR-GENERAL OF FED.	4A	1,223,024,666.00	1,781,797,102.02		558,772,436.02	68.64
58	PUBLIC COMPLAINTS COMMISSION	4A	2,153,551,974.02	3,556,246,342.17		1,402,694,368.15	60.56
59	FEDERAL CIVIL SERVICE COMMISSION	4A	596,325,964.52	637,107,950.98		40,781,986.46	93.60
60	INDEPENDENT NATION ELECTORAL COMMISSION	4A	17,044,194,503.90	15,018,045,126.40		-2,026,149,377.50	113.49
61	FEDERAL CHARACTER COMMISSION	4A	1,410,977,447.46	1,746,217,875.85		335,240,428.39	80.80
	ECONOMIC SECTOR	4A					
62	FEDERAL MINISTRY OF AGRICULTURE	4A	4,995,056,736.75	6,580,809,201.99		1,585,752,465.24	75.90
63	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	4A	318,103,551.61	451,646,849.19		133,543,297.58	70.43
64	NATIONAL AGRICULTURAL SEEDS COUNCIL	4A	554,367,862.51	554,367,862.51		0.00	100.00
65	NIGERIA AGRICULTURAL QUARANTINE SERVICE	4A	448,208,510.86	785,670,797.16		337,462,286.30	57.05
66	FEDERAL MINISTRY OF WATER RESOURCES	4A	769,495,323.34	1,062,802,556.03		293,307,232.69	72.40
67	GURARA WATER MANAGEMENT AUTHORITY YOUTH DEV.	4A	16,197,954.64	17,112,225.78		914,271.14	94.66
68	NIGERIA HYDROLOGICAL SERVICE AGENCY	4A	214,635,158.54	224,798,461.29		10,163,302.75	95.48
69	FEDERAL MINISTRY OF FINANCE	4A	852,331,840.75	896,033,810.94		43,701,970.19	95.12
70	DEBT MANAGEMENT OFFICE	4A	313,820,637.25	432,364,887.03		118,544,249.78	72.58
71	BUDGET OFFICE OF THE FEDERATION	4A	492,215,389.02	745,682,405.37		253,467,016.35	66.01
72	INVESTMENT AND SECURITIES TRIBUNAL	4A	242,789,051.18	340,017,508.37		97,228,457.19	71.40
73	OFFICE OF THE ACCOUNTANT-GENERAL OF FED	4A	2,495,953,769.71	3,256,989,796.36		761,036,026.65	76.63
75	NIGERIA CUSTOM SERVICE	4A	44,741,088,859.55	48,185,443,726.97		3,444,354,867.42	92.85
76	FEDERAL MINISTRY OF TRADE AND INVESTMENTS	4A	1,411,586,217.34	2,550,008,000.22		1,138,421,782.88	55.36
77	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	4A	40,584,454.20	56,288,819.64		15,704,365.44	72.10
78	MIN. OF EMP. LABOUR AND PRODUCTIVITY	4A	908,870,093.00	1,404,258,240.24		495,388,147.24	64.72
79	INDUSTRIAL ARBITRATION PANEL	4A	335,190,028.01	341,632,375.87		6,442,347.86	98.11
80	NATIONAL DIRECTORATE OF EMPLOYMENT	4A	2,225,950,631.71	4,069,579,920.27		1,843,629,288.56	54.70
81	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY	4A	278,895,664.88	604,970,481.34		326,074,816.46	46.10
82	NATURAL MEDICINE DEV. AGENCY	4A	56,786,404.98	185,262,269.43		128,475,864.45	30.65
83	NATIONAL BIOTECHNOLOGY DEV. AGENCY(NABDA)	4A	1,326,572,265.33	1,332,301,937.13		5,729,671.80	99.57
84	NATIONAL BOARD FOR TECHNOLOGY INCUBATOR CENTRE-ABUJA	4A	996,984,787.45	997,581,519.19		596,731.74	99.94
85	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA	4A	1,101,622,816.11	1,355,563,854.06		253,941,037.95	81.27
86	NIGERIA ATOMIC ENERGY COMMISSION	4A	206,845,427.87	875,085,296.08		668,239,868.21	23.84
87	ENERGY COMMISSION OF NIGERIA	4A	1,229,972,078.62	1,302,263,407.79		72,291,329.17	94.45
88	BIORESOURSE TECHNOLGY CENTRE, ODI	4A	197,226,053.19	201,201,282.86		3,975,229.67	98.02
89	FEDERAL MINISTRY OF TRANSPORT	4A	454,066,804.16	641,544,097.04		187,477,292.88	70.78
90	COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA	4A	193,792,506.12	232,052,656.72		38,260,150.60	83.51
91	MINISTRY OF AVIATION	4A	414,379,268.61	569,624,605.72		155,245,337.11	72.75
92	FEDERAL MINISTRY OF POWER	4A	471,648,206.62	774,192,912.40		302,544,705.78	60.92
93	FEDERAL MINISTRY OF PETROLEUM RESOURCES	4A	422,667,026.14	570,585,613.67		147,918,587.53	74.08
94	DEPARTMENT OF PETROLEUM RESOURCES (DPR)	4A	31,762,545,417.51	33,038,320,894.95		1,275,775,477.44	96.14
95	PETROLEUM PRICING REGULATORY COMMISSION	4A	4,541,165,755.53	6,007,540,562.09		1,466,374,806.56	75.59
96	MINISTRY OF MINES AND STEEL	4A	532,483,422.61	812,795,403.65		280,311,981.04	65.51
97	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	4A	143,249,082.34	211,514,834.57		68,265,752.23	67.73
98	NIGERIA GEOLOGICAL SURVEY AGENCY	4A	642,681,119.01	1,041,483,092.14		398,801,973.13	61.71
99	NIGERIA MINING CADASTRE OFFICE	4A	31,360,037.45	151,852,312.75		120,492,275.30	20.65
100	NATIONAL STEEL RAW MATERIAL EXPLORATION AGENCY, KADUNA	4A	377,268,435.65	470,705,756.85		93,437,321.20	80.15
101	FEDERAL MINISTRY OF WORKS	4A	4,658,933,651.92	4,659,265,691.70		332,039.78	99.99
102	SURVEY-GENERAL OF THE FEDERATION	4A	956,862,958.96	957,476,571.98		613,613.02	99.94
103	FEDERAL ROADS MAINTENANCE AGENCY	4A	931,421,287.47	1,495,663,078.18		564,241,790.71	62.27
104	COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	4A	134,088,005.57	168,396,390.20		34,308,384.63	79.63
105	SURVEY COUNCIL OF NIGERIA	4A	44,461,604.80	97,526,968.77		53,065,363.97	45.59
106	FEDERAL MINISTRY OF LANDS & HOUSING -HQTRS	4A	2,637,250,160.53	5,123,208,837.37		2,485,958,676.84	51.48
107	FEDERAL MINISTRY OF CULTURE & TOURISM	4A	312,746,139.76	552,060,750.09		239,314,610.33	56.65
108	NATIONAL GALLERY OF ART	4A	474,864,322.36	1,059,647,703.19		584,783,380.83	44.81

NOTE 4

DETAILS OF PERSONNEL COSTS ACCORDING TO MINISTRIES, DEPARTMENT AND AGENCIES (INCLUDING PERSONNEL COST PAID FROM RETAINED IGR) FOR THE YEAR ENDED 31ST DECEMBER, 2013



109	NATIONAL INSTITUTE OF HOSPITALITY AND TOURISM	4A	746,058,869.66	1,083,758,556.58		337,699,686.92	68.84
110	NATIONAL PLANNING COMMISSION	4A	256,693,774.19	376,121,880.93		119,428,106.74	88.25
111	NATIONAL SALARIES, INCOMES AND WAGES COMM	4A	453,010,257.22	556,155,279.45		103,145,022.23	81.45
112	REVENUE MOB, ALLOCATION & FISCAL COMMISSION	4A	1,403,460,233.76	1,530,808,666.99		127,348,433.23	91.68
113	FISCAL RESPONSIBILITY COMMISSION	4A	249,531,825.82	250,464,009.41		932,183.59	99.63
114	NIG. INTEGRATION WATER RESOURCES MGT. COMM.	4A	144,316,865.38	145,297,621.78		980,756.40	99.33
115	NATIONAL BUREAU OF STASTICS	4A	3,036,589,575.48	3,557,479,291.71		520,889,716.23	85.36
	LAW & JUSTICES SECTOR	4A					
116	NATIONAL JUDICIAL COUNCIL - ABUJA	4A	7,913,440,634.70	8,900,093,595.32		986,652,960.62	88.91
117	SUPREME COURT OF NIGERIA	4A	1,011,353,874.40	1,012,883,224.83		1,529,350.43	99.85
118	COURT OF APPEAL, ABUJA	4A	2,216,050,616.23	2,224,359,866.74		8,309,250.51	99.63
119	FEDERAL HIGH COURT-LAGOS	4A	2,811,800,940.09	2,813,789,595.50		1,988,655.41	99.93
120	FCT. HIGH COURT OF JUSTICE, ABUJA	4A	1,560,448,946.38	1,562,607,530.05		2,158,583.67	99.86
121	SHARIA COURT OF APPEAL, ABUJA	4A	707,169,472.05	799,572,298.67		92,402,826.62	88.44
122	CUSTOMARY COURT OF APPEAL, ABUJA	4A	1,179,620,814.01	1,252,635,700.64		73,014,886.63	94.17
123	NATIONAL INDUSTRIAL COURT	4A	1,150,917,561.74	1,153,548,475.99		2,630,914.25	99.77
124	NATIONAL JUDICIAL INSTITUTE - ABUJA	4A	423,661,237.67	493,711,718.00		70,050,480.33	85.81
125	FCT. JUDICIAL SERVICE COMMITTEE -FCT ABUJA	4A	379,157,982.83	423,131,561.43		43,973,578.60	89.61
126	FEDERAL JUDICIAL SERVICE COMMISSION - ABUJA	4A	220,651,454.99	239,325,715.40		18,674,260.41	92.20
127	BODY OF BENCHERS ,ABUJA	4A	45,417,646.09	68,080,811.20		22,663,165.11	66.71
128	FEDERAL MINISTRY OF JUSTICE	4A	1,049,859,956.68	1,726,355,257.14		676,495,300.46	60.81
129	NAT.HUMAN RIGHTS COMMISSION	4A	439,035,071.13	729,839,835.00		290,804,763.87	60.15
130	CODE OF CONDUCT BUREAU	4A	1,006,394,321.28	1,143,039,744.61		136,645,423.33	88.05
131	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	4A	2,181,330,453.40	3,371,852,455.88		1,190,522,002.48	64.69
132	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	4A	392,450,228.75	542,175,348.56		149,725,119.81	
133	NIGERIA LAW REFORM COMMISSION	4A	191,805,594.15	204,235,998.64		12,430,404.49	93.91
134	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSIONS	4A	1,124,365,365.33	1,274,827,864.58		150,462,499.25	
	REGIONAL SECTOR						
135	NIGER DELTA AFFAIRS	4A	282,184,743.27	900,081,193.35		617,896,450.08	31.35
	SOCIAL SECTOR	4A					
136	MINISTRY OF YOUTH DEVELOPMENT	4A	301,516,321.76	517,969,123.74		216,452,801.98	58.21
137	CITIZENSHIP & LEADERSHIP TRAINING CENTRE	4A	690,494,456.76	833,033,823.10		142,539,366.34	82.89
138	NATIONAL YOUTH SERVICE CORPS (NYSC)	4A	33,861,341,367.45	69,111,166,092.00		35,249,824,724.55	49.00
139	FEDERAL MINISTRY OF WOMEN AFFAIRS	4A	393,473,589.69	687,517,030.11		294,043,440.42	57.23
140	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	4A	178,679,659.89	180,194,694.83		1,515,034.94	99.16
141	FEDERAL MINISTRY OF EDUCATION	4A	3,935,247,877.81	4,024,442,287.52		89,194,409.71	97.78
142	UNITY SCHOOLS (TOTAL)	4A	10,611,497,334.14	17,694,647,603.81		7,083,150,269.67	59.97
143	NATIONAL MATHEMATICAL CENTRE, SHEDA	4A	270,465,378.13	479,728,588.24		209,263,210.11	56.38
144	FEDERAL MINISTRY OF HEALTH	4A	3,589,190,652.38	6,328,098,397.20		2,738,907,744.82	56.72
145	FEDERAL COLL. OF COMPLIMENTARY & ALTERN. MED	4A	374,650,603.01	432,244,291.63		57,593,688.62	86.68
146	NATIONAL OBSTETRIC FISTULA CENTRE ,ABAKALIKI	4A	263,879,101.06	310,129,381.64		46,250,280.58	85.09
147	NATIONAL AGENCY FOR FOOD AND GRUG ADMINISTRATION AND CONTROL	4A	2,534,932,448.54	3,892,491,373.25		1,357,558,924.71	65.12
148	NATIONAL HOSPITAL	4A	1,415,325,480.59	5,086,607,774.20		3,671,282,293.61	27.82
149	UNIVERSITY OF ABUJA TEACHING HOSPITAL	4A	4,291,129,597.65	4,759,124,285.20		467,994,687.55	90.17
150	NATIONAL HEALTH INSURANCE SCHEME	4A	979,945,664.94	1,161,885,949.17		181,940,284.23	84.34
151	FEDERAL MINISTRY OF ENVIRONMENT	4A	1,365,636,555.28	1,519,713,883.23		154,077,327.95	89.86
152	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	4A	1,485,040,615.72	1,488,209,217.78		3,168,602.06	99.79
153	NATIONAL ENVIRONMENTAL STD AND REGULATION ENF. AGENCY	4A	2,261,976,984.49	2,263,037,005.14		1,060,020.65	99.95
154	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	4A	102,399,392.93	174,510,931.98		72,111,539.05	58.68
155	NATIONAL SPORTS COMMISSION	4A	686,789,135.26	1,217,671,929.62		530,882,794.36	56.40
156	NATIONAL POPULATION COMMISSION	4A	3,811,193,082.24	4,984,467,150.16		1,173,274,067.92	76.46
	OTHER PERSONNEL COST REALTED COSTS						
	Pension & Gratuity					0.00	#DIV/0!
157	Pension and Gratuity-Civilian (OHCSF)	4 B	16,770,604,215.75	29,638,549,401.86		12,867,945,186.11	56.58
158	Pension and Gratuity-Military (Military Pension)	4 B	66,608,255,254.04	59,683,784,014.16		-6,924,471,239.88	111.60
159	Pension and Gratuity-Police (Police Pension)	4 B	4,020,561,605.67	7,180,137,717.00		3,159,576,111.33	56.00

NOTE 4

DETAILS OF PERSONNEL COSTS ACCORDING TO MINISTRIES, DEPARTMENT AND AGENCIES (INCLUDING PERSONNEL COST PAID FROM RETAINED IGR) FOR THE YEAR ENDED 31ST DECEMBER, 2013



S/N	LIST OF MDAS FOR 2013 ACCOUNTS	REF. NOTE	ACTUAL EXPENDITURE	FINAL BUDGET	BUDGET FROM RETAINED IGR	SAVINGS/ (EXCESS EXPENDITURE)	ACTUAL PERFORMANCE ON BUDGET
160	Pension and Gratuity-CIPPO (CIPPO)	4 B	5,158,240,250.66	16,313,601,086.02		11,155,360,835.36	31.62
161	Pension and Gratuity-National Assembly	4 B	0.00	0.00		0.00	#DIV/0!
162	Pension and Gratuity-Judiciary	4 B	1,624,858,860.63	2,445,920,624.33		821,061,763.70	66.43
163	Pension and Gratuity-(SSS & Nig Intelligence Agency)	4 B	11,238,724,848.00	11,238,724,840.00		-8.00	100.00
164	Pension and Gratuity-Universities	4 B	10,444,700,376.00	13,000,000,000.00		2,555,299,624.00	80.34
165	Pension and Gratuity-Parastatals and Railways Pension	4 B	28,507,280,169.00	28,349,810,954.00		-157,469,215.00	100.56
166	Servance Benefits to Right Size Staff(NITEL/NIPOST/Parastatals) etc.	4 B				0.00	#DIV/0!
	Sub-total					0.00	#DIV/0!
	SERVICE WIDE VOTES RELATED TO PERSONNEL COSTS					0.00	#DIV/0!
167	OFFICE OF THE HEAD OF THE CIVIL SERVICE (CIVILIAN PENSION)	4 B	0.00	0.00		0.00	#DIV/0!
168	ARREARS OF PAYG PENSION	4 B	8,805,064,210.00	5,000,000,000.00		-3,805,064,210.00	176.10
169	INCREASES IN PENSION RATES (PARASTATALS)	4 B	3,918,706,114.00	5,500,000,000.00		1,581,293,886.00	71.25
170	MANAGEMENT OF IPPIS	4 B	314,500,000.00	500,000,000.00		185,500,000.00	62.90
171	PAYMENT OF OUTSTANDING DEATH BENEFIT TO CIVIL SERVANTS	4 B	500,000,000.00	500,000,000.00		0.00	100.00
172	PAYMENT INTO THE REDEMPTION FUND (5% OF TOTAL PERSONNEL COST)	4 B	52,622,576,739.00	70,163,435,651.88		17,540,858,912.88	75.00
173	ARREARS OF POLICE DEATH BENEFITS (2004 - 2010)	4 B	0.00	3,750,000,000.00		3,750,000,000.00	0.00
174	GROUP LIFE INSURANCE FOR ALL MDAs	4 B	8,601,442,223.00	11,000,000,000.00		2,398,557,777.00	78.19
175	GROUP LIFE INSURANCE FOR POLICE	4 B	0.00	11,000,000,000.00		11,000,000,000.00	0.00
176	GROUP LIFE INSURANCE FOR ARMED FORCES	4 B	0.00	11,000,000,000.00		11,000,000,000.00	0.00
177	NHIS (MILITARY RETIREES)	4 B	3,544,110,811.00	3,544,110,811.00		0.00	100.00
178	ADMINISTRATION AND MONITORING OF (OHC/SF) GROUP LIFE	4 B	36,000,000.00	36,000,000.00		0.00	100.00
179	PROMOTION AND SALARY INCREASES)	4 B	52,171,563,681.12	50,000,000,000.00		-2,171,563,681.12	104.34
180	OPERATIONS - INTERNAL FOR THE ARMED FORCES	4 B	0.00	16,107,616,635.00		16,107,616,635.00	0.00
181	JUDGEMENT DEBTS	4 B	4,954,865,622.60	7,000,000,000.00		2,045,134,377.40	70.78
182	INTERNATIONAL	4 B	11,095,955,783.96	8,000,000,000.00		-3,095,955,783.96	138.70
183	ASSESSED CONTRIBUTION TO AFRICAN UNION AND OTHERS	4 B	54,162,552.00	4,500,000,000.00		4,445,837,448.00	1.20
184	EXTERNAL FINANCIAL OBLIGATIONS	4 B	1,492,405,484.00	13,000,000,000.00		11,507,594,516.00	11.48
185	MARGIN FOR INCREASES IN COSTS	4 B	4,471,199,241.52	5,200,000,000.00		728,800,758.48	85.98
186	CONTINGENCY	4 B	18,064,054,114.50	17,500,000,000.00		-564,054,114.50	103.22
187	CIVIL SERVANTS)	4 B	431,847,000.00	1,000,000,000.00		568,153,000.00	43.18
188	BIO-METRIC VERIFICATION OF PARASTATALS' PENSIONERS	4 B	0.00	300,000,000.00		300,000,000.00	0.00
189	MUSLIM/CHRISTIAN PILGRIMAGES	4 B	1,799,999,999.00	1,800,000,000.00		1.00	100.00
190	2013 ELECTION LOGISTICS SUPPORT	4 B	1,000,000,000.00	1,000,000,000.00		0.00	100.00
191	RECURRENT ADJUSTMENT	4 B	5,124,421,060.69	5,149,600,000.00		25,178,939.31	99.51
192	ARREARS OF MONETIZATION	4 B	1,982,793,246.06	1,982,793,246.06		0.06	100.00
193	EMPLOYEES COMPENSATION ACT - EMPLOYEES' COMPENSATION FUND	4 B	5,500,000,000.00	5,500,000,000.00		0.00	100.00
194	PRESIDENTS/CHIEFS OF GENERAL STAFF	4 B	622,858,837.00	2,300,000,000.00		1,677,141,163.00	27.08
195	INSURANCE OF SENSITIVE ASSETS/CORPERS	4 B	1,140,000,000.00	2,500,000,000.00		1,360,000,000.00	45.60
196	VGF RUNNING COSTS	4 B	0.00	90,000,000.00		90,000,000.00	0.00
197	PAYMENT TO NIGERIAN ARMY QUICK RESPONSE GROUP INCLUDING ARREARS	4 B	5,481,766,000.00	8,000,000,000.00		2,518,234,000.00	68.52
198	PRESIDENTIAL AMNESTY PROGRAMME	4 B	66,781,093,784.00	63,281,093,785.60		-3,499,999,998.40	105.53
199	STIPENDS AND ALLOWANCES OF 30,000 NIGER DELTA EX-MILITANTS	4 B	0.00	0.00		0.00	#DIV/0!
200	OPERATIONAL COST	4 B	16,107,616,635.00	3,699,933,813.60		-12,407,682,821.40	435.35
201	Benefits of Retired Head of Service & Permanent Secretary	4 B	1,095,740,000.00	0.00		-1,095,740,000.00	#DIV/0!
202	MULTI - YEAR TARIFF ORDER (MYTO)	4 B	10,000,000,000.00	0.00		-10,000,000,000.00	#DIV/0!
203	Special Initiative for Women Participation in Agriculture	4 B	916,900,000.00	0.00		-916,900,000.00	#DIV/0!
	TOTAL:-		1,380,700,611,868.95	1,617,057,309,681.90	0.00	236,356,697,812.95	

NOTES:

- No Financial Report from Federal Inland Revenue Service for Consolidation
- The Schedule of Personnel 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 (IPPIS).
- The details of the Personnel Costs include all expenses used by the Federal Government in the payment of Employees Benefits (Serving and Retired) as in Note 4A and 4B
- The amount for Personnel Cost include Releases to Nigerian Mission Abroad for the payment of employee compensation and reported in Note 4C
- Amount Paid as Salaries include Charges on the Consolidated Revenue Fund (CRF) as Details in Note 4D

NOTE 4 A

DETAILS OF PERSONNEL COSTS ACCORDING TO MINISTRIES, DEPARTMENT AND AGENCIES
(INCLUDING PERSONNEL COST PAID FROM RETAINED IGR) FOR THE YEAR ENDED 31ST DECEMBER, 2013



S/N	LIST OF MDAS FOR 2013 ACCOUNTS	ACTUAL EXPENDITURES			BUDGETARY PROVISIONS				SAVINGS/ (EXCESS EXPENDITURE)	ACTUAL PERFORMANCE ON BUDGET
		CONSOLIDATED ACTUAL	ACTUAL FROM NATIONAL BUDGET	ACTUAL EXPENDITURES FROM SERVICE WIDE VOTES	FINAL BUDGET	ORIGINAL/INITIAL BUDGET	SUPPLEMENTARY BUDGET	BUDGET FROM RETAINED IGR		
		N	N	N	N	N	N	N	N	%
ADMINISTRATIVE SECTOR										
1	STATE HOUSE	1,007,698,211.46	1,007,698,211.46		1,481,998,561.16	1,481,998,561.16				
2	NATIONAL BOUNDARY COMMISSION	217,070,254.07	217,070,254.07		332,787,115.33	332,787,115.33			474,300,349.70	68.00
3	BORDERS COMMUNITIES DEVELOPMENT AGENCY	113,054,526.84	113,054,526.84		176,268,530.36	176,268,530.36			115,716,861.26	65.23
4	BUREAU OF PUBLIC ENTERPRISES (BPE)	708,821,531.98	708,821,531.98		845,983,587.00	845,983,587.00			63,214,003.52	64.14
5	NATIONAL EMERGENCY MANAGEMENT AGENCY	315,426,550.89	315,426,550.89		479,097,923.34	479,097,923.34			137,162,055.02	83.79
6	BUREAU OF PUBLIC PROCUREMENT	110,587,682.15	110,587,682.15		325,474,315.19	325,474,315.19			163,671,372.45	65.84
7	MINISTRY OF SPECIAL DUTIES	135,568,858.84	135,568,858.84		154,081,178.08	154,081,178.08			214,886,633.04	33.98
8	NATIONAL POVERTY ERADICATION PROGRAM (NAPEP)	833,483,968.48	833,483,968.48		1,165,529,118.27	1,165,529,118.27			18,512,319.24	87.99
9	FEDERAL ROAD SAFETY COMMISSION	18,973,880,198.70	18,964,202,637.16	9,677,561.54	27,556,888,975.07	27,556,888,975.07			332,045,149.79	71.51
10	NEW PARTNERSHIP FOR AFRICA DEV. (NEPAD)	143,815,597.04	143,815,597.04		236,480,910.04	236,480,910.04			8,583,008,776.37	68.85
11	NATIONAL COMMISSION FOR REFUGEES	177,874,425.77	177,874,425.77		219,226,398.62	219,226,398.62			92,665,313.00	60.81
12	CODE OF CONDUCT TRIBUNAL	264,256,699.97	264,256,699.97		289,607,106.41	289,607,106.41			41,351,972.85	81.14
13	SMALL AND MEDIUM ENTERPRISES DEV. AGENCY OF NIGERIA(SMEDAN)	207,644,158.54	207,644,158.54		389,470,613.26	389,470,613.26			25,350,406.44	91.25
14	INFRASTRUCTURAL CONCESSIONARY AND REGULATORY COMMISSION	519,361,194.82	519,361,194.82		553,677,221.33	553,677,221.33			181,826,454.72	53.31
15	NATIONAL HAJ COMMISSION OF NIGERIA	122,494,984.24	122,494,984.24		177,525,786.48	177,525,786.48			34,316,026.51	93.80
16	NIGERIA CHRISTIAN PILGRIM COMMISSION	113,870,837.55	113,870,837.55		156,799,815.60	110,313,186.32		2,098,945.28	55,030,802.24	69.00
17	NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	950,008,613.03	950,008,613.03		1,174,724,547.40	1,174,724,547.40			42,928,978.05	72.62
18	NATIONAL ASSEMBLY- MANAGEMENT	6,699,235,047.55	6,063,743,501.55	635,491,546.00	6,699,342,699.00	6,063,851,153.00			224,715,934.37	80.87
19	NASS- SENATE	1,701,548,598.15	1,701,548,598.15		1,856,510,517.00	1,856,510,517.00			107,651.45	100.00
20	NASS- HOUSE OF REPRESENTATIVES	4,922,146,362.11	4,922,146,362.11		4,923,743,127.00	4,923,743,127.00			154,961,918.85	91.65
21	NATIONAL ASSEMBLY SERVICE COMMISSION	794,130,200.13	794,130,200.13		993,668,199.00	737,287,791.00			1,596,764.89	99.97
22	LEGISLATIVE AIDES	8,655,840,349.00	8,655,840,349.00		8,655,840,349.00	8,655,840,349.00			199,537,998.87	79.92
23	SECRETARY TO GOVERNMENT OF THE FEDERATION	2,783,252,141.90	2,758,012,833.90	25,239,308.00	3,114,967,240.70	2,314,967,240.70			0.00	100.00
24	MIN. OF DEFENCE(ADD NA/NAF/NN CIVILLIAN SAL.)	11,855,841,114.94	11,855,841,114.94		19,187,948,686.40	19,187,948,686.40			331,715,098.80	89.35
25	DEFENCE HEADQUARTERS(DHQ)	245,559,720.00	245,559,720.00		245,783,468.83	244,783,468.83			7,332,107,571.46	61.79
26	NIGERIAN ARMY	110,364,755,560.11	110,364,755,560.11		114,088,838,988.90	114,088,838,988.90			223,748.83	99.91
27	NIGERIAN NAVY	51,973,162,989.11	51,973,162,989.11		54,169,002,079.57	50,597,172,059.57			3,724,083,428.79	96.74
28	NIGERIAN AIRFORCE	51,596,342,640.28	51,596,342,640.28		53,690,923,994.29	53,690,923,994.29			2,195,839,090.46	95.95
29	NIGERIA DEFENCE ACADEMY	5,503,850,051.72	5,503,850,051.72		5,791,288,918.88	5,791,288,918.88			2,094,581,354.01	96.10
30	NIGERIAN DEFENCE COLLEGE	1,517,845,471.38	1,517,845,471.38		1,689,037,007.81	1,689,037,007.81			287,438,867.16	95.04
31	COMMAND AND STAFF COLLEGE, JAJI	897,244,551.62	897,244,551.62		1,045,599,182.18	1,045,599,182.18			171,191,536.43	89.86
32	NIG. ARMED FORCES RESETTLEMENT CENTRE	1,930,620,398.99	1,772,737,533.99	157,882,865.00	1,931,572,106.05	1,894,572,106.05			148,354,630.56	85.81
33	DEFENCE INTELLIGENCE AGENCY	5,127,749,194.26	5,127,749,194.26		5,369,773,628.96	5,369,773,628.96			951,707.06	99.95
34	DEFENCE MISSIONS	3,031,388,642.87	3,031,388,642.87		5,940,404,026.85	5,940,404,026.85			242,024,434.70	95.49
35	FEDERAL MINISTRY OF FOREIGN AFFAIRS	4,920,632,184.59	4,920,632,184.59		4,994,197,720.28	3,394,197,720.28			2,909,015,383.98	51.03
36	OVERSEAS MISSION	20,613,831,594.26	20,613,831,594.26		20,613,831,594.26	16,743,488,344.24			73,565,535.69	98.53
37	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	215,701,480.34	215,701,480.34		280,405,578.33	280,405,578.33			0.00	100.00
38	FEDERAL MINISTRY OF INFORMATION	2,031,830,988.20	2,031,830,988.20		2,796,792,184.25	2,796,792,184.25			64,704,097.99	76.92
39	NATIONAL FILM AND CENSORS BOARD	578,351,671.42	578,351,671.42		657,992,277.04	657,992,277.04			764,961,196.05	72.65
40	NEWS AGENCY OF NIGERIA	884,935,616.64	884,935,616.64		1,113,395,249.58	1,113,395,249.58			79,640,605.62	87.90
41	VOICE OF NIGERIA	819,210,460.62	819,210,460.62		1,190,204,607.26	1,190,204,607.26			228,459,632.94	79.48
42	FEDERAL MINISTRY OF COMMUNICATION & TECHNOLOGY	333,625,805.22	333,625,805.22		556,578,188.83	556,578,188.83			370,994,146.64	68.83
43	MINISTRY OF INTERIOR	619,228,752.14	619,228,752.14		986,095,377.75	986,095,377.75			222,952,383.61	59.94
44	NIGERIAN PRISONS SERVICE(NPS)	37,022,614,240.08	37,022,614,240.08		37,373,552,017.49	37,373,552,017.49			366,866,625.61	62.80
45	NIGERIAN IMMIGRATION SERVICE(NIS)	32,198,564,174.22	28,806,389,159.66	3,392,175,014.56	36,959,759,585.12	36,959,759,585.12			350,937,777.41	99.06
46	NATIONAL SECURITY & CIVIL DEFENCE CORPS	47,076,964,939.84	47,076,964,939.84		53,668,225,516.83	53,668,225,516.83			4,761,195,410.90	87.12
47	IMMIGRATION, PRISONS & NSCDC BOARD	53,748,625.76	53,748,625.76		136,492,688.26	136,492,688.26			6,591,260,576.99	87.72
48	CUSTOMS, IMMIGRATION & PRISONS PENSION OFFICE	142,844,500.64	142,844,500.64		142,846,248.43	109,619,253.43			82,744,062.50	39.38
49	FEDERAL FIRE SERVICE	1,160,795,191.48	1,160,795,191.48		1,574,795,703.64	1,574,795,703.64			1,747.79	100.00
50	POLICE SERVICE COMMISSION	337,600,594.81	319,775,914.81	17,824,680.00	426,099,538.46	426,099,538.46			414,000,512.16	73.71
									88,498,943.65	79.23

NOTE 4 A

DETAILS OF PERSONNEL COSTS ACCORDING TO MINISTRIES, DEPARTMENT AND AGENCIES
(INCLUDING PERSONNEL COST PAID FROM RETAINED IGR) FOR THE YEAR ENDED 31ST DECEMBER, 2013



S/N	LIST OF MDAS FOR 2013 ACCOUNTS	ACTUAL EXPENDITURES			BUDGETARY PROVISIONS			ACTUAL PERFORMANCE ON BUDGET		
		CONSOLIDATED ACTUAL	ACTUAL FROM NATIONAL BUDGET	ACTUAL EXPENDITURES FROM SERVICE WIDE VOTES	FINAL BUDGET	ORIGINAL/INITIAL BUDGET	SUPPLEMENTARY BUDGET		BUDGET FROM RETAINED IGR	SAVINGS/(EXCESS EXPENDITURE)
51	POLICE PENSION BOARD	107,912,580.18	107,912,580.18		200,236,274.36	200,236,274.36			92,323,694.18	53.89
52	POLICE FORMATION AND COMMAND	252,719,770,852.73	252,719,770,852.73		287,327,413,846.19	287,327,413,846.19			34,607,642,993.46	87.96
53	FEDERAL MINISTRY OF POLICE AFFAIRS	1,423,942,798.60	1,423,942,798.60		2,773,316,707.62	2,773,316,707.62			1,349,373,909.02	51.34
54	OFFICE OF HEAD OF SERVICE OF THE FEDERATION	4,428,666,091.69	2,381,204,633.97	2,047,461,457.72	4,429,364,941.56	3,606,364,941.56			698,849.87	99.98
55	FEDERAL STAFF HOUSING LOAN BOARD	85,311,130.59	85,311,130.59		159,425,784.53	159,425,784.53			74,114,653.94	53.51
56	PUBLIC SERVICE INSTITUTE	85,282,594.45	85,282,594.45		163,575,011.50	163,575,011.50			78,292,417.05	52.14
57	OFFICE OF THE AUDITOR-GENERAL OF FED.	1,223,024,666.00	1,223,024,666.00		1,781,797,102.02	1,781,797,102.02			558,772,436.02	68.64
58	PUBLIC COMPLIANTS COMMISSION	2,153,551,974.02	2,153,551,974.02		3,556,246,342.17	3,556,246,342.17			1,402,694,368.15	60.56
59	FEDERAL CIVIL SERVICE COMMISSION	596,325,964.52	554,129,139.63	42,196,824.89	637,107,950.98	637,107,950.98			40,781,986.46	93.60
60	INDEPENDENT NATION ELECTORAL COMMISSION	17,044,194,503.90	17,044,194,503.90		15,018,045,126.40	15,018,045,126.40			-2,026,149,377.50	113.49
61	FEDERAL CHARACTER COMMISSION	1,410,977,447.46	1,410,977,447.46		1,746,217,875.85	1,746,217,875.85			335,240,428.39	80.80
ECONOMIC SECTOR										
62	FEDERAL MINISTRY OF AGRICULTURE	4,995,056,736.75	4,995,056,736.75		6,580,809,201.99	6,580,809,201.99			1,585,752,465.24	75.90
63	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	318,103,551.61	318,103,551.61		451,646,849.19	451,646,849.19			133,543,297.58	70.43
64	NATIONAL AGRICULTURAL SEEDS COUNCIL	554,367,862.51	540,094,862.51	14,273,000.00	554,367,862.51	394,939,518.90			0.00	100.00
65	NIGERIA AGRICULTURAL QUARANTINE SERVICE	448,208,510.86	448,208,510.86		785,670,797.16	785,670,797.16			337,462,286.30	57.05
66	FEDERAL MINISTRY OF WATER RESOURCES	769,495,323.34	769,495,323.34		1,062,802,556.03	1,062,802,556.03			293,307,232.69	72.40
67	GURARA WATER MANAGEMENT AUTHORITY YOUTH DEV.	16,197,954.64	16,197,954.64		17,112,225.78	17,112,225.78			914,271.14	94.66
68	NIGERIA HYDROLOGICAL SERVICE AGENCY	214,635,158.54	214,635,158.54		224,798,461.29	224,798,461.29			10,163,302.75	95.48
69	FEDERAL MINISTRY OF FINANCE	852,331,840.75	852,331,840.75		896,033,810.94	896,033,810.94			43,701,970.19	95.12
70	DEBT MANAGEMENT OFFICE	313,820,637.25	309,271,557.17	4,549,080.08	432,364,887.03	432,364,887.03			118,544,249.78	72.58
71	BUDGET OFFICE OF THE FEDERATION	492,215,389.02	482,663,079.27	9,552,309.75	745,682,405.37	745,682,405.37			253,467,016.35	66.01
72	INVESTMENT AND SECURITIES TRIBUNAL	242,789,051.18	242,789,051.18		340,017,508.37	340,017,508.37			97,228,457.19	71.40
73	OFFICE OF THE ACCOUNTANT-GENERAL OF FED	2,495,953,769.71	2,479,727,609.51	16,226,160.20	3,256,989,796.36	3,256,989,796.36			761,036,026.65	76.63
75	NIGERIA CUSTOM SERVICE	44,741,088,859.55	44,741,088,859.55		48,185,443,726.97	48,185,443,726.97			3,444,354,867.42	92.85
76	FEDERAL MINISTRY OF TRADE AND INVESTMENTS	1,411,586,217.34	1,411,586,217.34		2,550,008,000.22	2,550,008,000.22			1,138,421,782.88	55.36
77	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	40,584,454.20	40,584,454.20		56,288,819.64	56,288,819.64			15,704,365.44	72.10
78	MIN. OF EMP. LABOUR AND PRODUCTIVITY	908,870,093.00	908,870,093.00		1,404,258,240.24	1,404,258,240.24			495,388,147.24	64.72
79	INDUSTRIAL ARBITRATION PANEL	335,190,028.01	335,190,028.01		341,632,375.87	341,632,375.87			6,442,347.86	98.11
80	NATIONAL DIRECTORATE OF EMPLOYMENT	2,225,950,631.71	2,225,950,631.71		4,069,579,920.27	4,069,579,920.27			1,843,629,288.56	54.70
81	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY	278,895,664.88	278,895,664.88		604,970,481.34	604,970,481.34			326,074,816.46	46.10
82	NATURAL MEDICINE DEV. AGENCY	56,786,404.98	56,786,404.98		185,262,269.43	185,262,269.43			128,475,864.45	30.65
83	NATIONAL BIOTECHNOLOGY DEV. AGENCY(NABDA)	1,326,572,265.33	1,326,572,265.33		1,332,301,937.13	982,301,937.13			5,729,671.80	99.57
84	NATIONAL BOARD FOR TECHNOLOGY INCUBATOR CENTRE-ABUJA	996,984,787.45	996,984,787.45		997,581,519.19	178,581,519.19			596,731.74	99.94
85	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA	1,101,622,816.11	1,101,622,816.11		1,355,563,854.06	1,355,563,854.06			253,941,037.95	81.27
86	NIGERIA ATOMIC ENERGY COMMISSION	206,845,427.87	206,845,427.87		875,085,296.08	875,085,296.08			668,239,868.21	23.64
87	ENERGY COMMISSION OF NIGERIA	1,229,972,078.62	1,229,972,078.62		1,302,263,407.79	1,302,263,407.79			72,291,329.17	94.45
88	BIORESOURCE TECHNOLOGY CENTRE, ODI	197,226,053.19	29,521,776.50	167,704,276.69	201,201,282.86	36,201,282.86			3,975,229.67	98.02
89	FEDERAL MINISTRY OF TRANSPORT	454,066,804.16	454,066,804.16		641,544,097.04	641,544,097.04			187,477,292.88	70.78
90	COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA	193,792,506.12	193,792,506.12		232,052,656.72	232,052,656.72			38,260,150.60	83.51
91	MINISTRY OF AVIATION	414,379,268.61	414,379,268.61		569,624,605.72	569,624,605.72			155,245,337.11	72.75
92	FEDERAL MINISTRY OF POWER	471,848,206.62	471,848,206.62		774,192,912.40	774,192,912.40			302,544,705.78	60.92
93	FEDERAL MINISTRY OF PETROLEUM RESOURCES	422,667,026.14	422,667,026.14		570,585,613.67	570,585,613.67			147,918,587.53	74.08
94	DEPARTMENT OF PETROLEUM RESOURCES (DPR)	31,762,545,417.51	31,150,714,690.99	611,830,726.52	33,038,320,894.95	30,038,320,894.95			1,275,775,477.44	96.14
95	PETROLEUM PRICING REGULATORY COMMISSION	4,541,165,755.53	4,541,165,755.53		6,007,540,562.09	6,007,540,562.09			1,466,374,806.56	75.59
96	MINISTRY OF MINES AND STEEL	532,483,422.61	532,483,422.61		812,795,403.65	812,795,403.65			280,311,981.04	65.51
97	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	143,249,082.34	143,249,082.34		211,514,834.57	211,514,834.57			68,265,752.23	67.73
98	NIGERIA GEOLOGICAL SURVEY AGENCY	642,681,119.01	642,681,119.01		1,041,483,092.14	1,041,483,092.14			398,801,973.13	61.71
99	NIGERIA MINING CADASTRE OFFICE	31,360,037.45	31,360,037.45		151,852,312.75	151,852,312.75			120,492,275.30	20.65
100	NATIONAL STEEL RAW MATERIAL EXPLORATION AGENCY, KADUNA	377,268,435.65	377,268,435.65		470,705,756.85	470,705,756.85			93,437,321.20	80.15
101	FEDERAL MINISTRY OF WORKS	4,658,933,651.92	4,658,933,651.92		4,659,265,691.70	4,545,265,691.70			332,039.78	99.99
102	SURVEY-GENERAL OF THE FEDERATION	956,862,958.96	956,862,958.96		957,476,571.98	774,476,571.98			613,613.02	99.94
103	FEDERAL ROADS MAINTENANCE AGENCY	931,421,287.47	931,421,287.47		1,495,663,078.18	1,495,663,078.18			564,241,790.71	62.27
104	COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	134,088,005.57	134,088,005.57		168,396,390.20	168,396,390.20			34,308,384.63	79.63
105	SURVEY COUNCIL OF NIGERIA	44,461,604.80	44,461,604.80		97,526,968.77	53,065,363.97			53,065,363.97	45.59
106	FEDERAL MINISTRY OF LANDS & HOUSING -HQTRS	2,637,250,160.53	2,637,250,160.53		5,123,208,837.37	5,123,208,837.37			2,485,958,676.84	51.48
107	FEDERAL MINISTRY OF CULTURE & TOURISM	312,746,139.76	312,746,139.76		552,060,750.09	552,060,750.09			239,314,610.33	56.65
108	NATIONAL GALLERY OF ART	474,864,322.36	474,864,322.36		1,059,647,703.19	1,059,647,703.19			584,783,380.83	44.81
109	NATIONAL INSTITUTE OF HOSPITALITY AND TOURISM	746,058,869.66	746,058,869.66		1,083,758,556.58	1,083,758,556.58			337,699,686.92	68.84
110	NATIONAL PLANNING COMMISSION	256,693,774.19	256,693,774.19		376,121,880.93	376,121,880.93			119,428,106.74	68.25

NOTE 4 A

DETAILS OF PERSONNEL COSTS ACCORDING TO MINISTRIES, DEPARTMENT AND AGENCIES (INCLUDING PERSONNEL COST PAID FROM RETAINED IGR) FOR THE YEAR ENDED 31ST DECEMBER, 2013

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S/N	LIST OF MDAS FOR 2013 ACCOUNTS	ACTUAL EXPENDITURES			BUDGETARY PROVISIONS			ACTUAL PERFORMANCE ON BUDGET		
		CONSOLIDATED ACTUAL	ACTUAL FROM NATIONAL BUDGET	ACTUAL EXPENDITURES FROM SERVICE WIDE VOTES	FINAL BUDGET	ORIGINAL/INITIAL BUDGET	SUPPLEMENTARY BUDGET		BUDGET FROM RETAINED IGR	SAVINGS/ (EXCESS EXPENDITURE)
111	NATIONAL SALARIES, INCOMES AND WAGES COMM	453,010,257.22	453,010,257.22		556,155,279.45	556,155,279.45			103,145,022.23	81.45
112	REVENUE MOB. ALLOCATION & FISCAL COMMISSION	1,403,460,233.78	1,224,034,527.78	179,425,705.98	1,530,808,666.99	1,351,280,197.99			127,348,433.23	91.68
113	FISCAL RESPONSIBILITY COMMISSION									
114	NIG. INTEGRATION WATER RESOURCES MGT. COMM.	249,531,825.82	249,531,825.82		250,464,009.41	241,964,009.41			932,183.59	99.63
115	NATIONAL BUREAU OF STATISTICS	144,316,865.38	144,316,865.38		145,297,621.78	143,297,121.78			980,756.40	99.33
		3,036,589,575.48	3,036,589,575.48		3,557,479,291.71	3,557,479,291.71			520,889,716.23	85.36
	LAW & JUSTICES SECTOR									
116	NATIONAL JUDICIAL COUNCIL - ABUJA									
117	SUPREME COURT OF NIGERIA	7,913,440,634.70	264,666,317.26	7,648,774,317.44	8,900,093,595.32	8,900,093,595.32			986,652,960.62	88.91
118	COURT OF APPEAL, ABUJA	1,011,353,874.40	1,011,353,874.40		1,012,883,224.83	964,883,224.83			1,529,350.43	99.85
119	FEDERAL HIGH COURT-LAGOS	2,216,050,616.23	2,216,050,616.23		2,224,359,866.74	2,224,359,866.74			8,309,250.51	99.63
120	FCT. HIGH COURT OF JUSTICE, ABUJA	2,811,800,940.09	2,811,800,940.09		2,813,789,595.50	2,233,789,595.50			1,988,655.41	99.93
121	SHARIA COURT OF APPEAL, ABUJA	1,560,448,946.38	1,560,448,946.38		1,562,607,530.05	1,544,607,530.05			2,158,583.67	99.86
122	CUSTOMARY COURT OF APPEAL, ABUJA	707,169,472.05	519,894,961.06	187,274,510.99	799,572,298.67	799,572,298.67			92,402,826.62	88.44
123	NATIONAL INDUSTRIAL COURT	1,179,620,814.01	1,179,620,814.01		1,252,635,700.64	1,252,635,700.64			73,014,886.63	94.17
124	NATIONAL JUDICIAL INSTITUTE - ABUJA	1,150,917,561.74	1,150,917,561.74		1,153,548,475.99	1,049,548,475.99			2,630,914.25	99.77
125	FCT. JUDICIAL SERVICE COMMITTEE - FCT ABUJA	423,661,237.67	423,661,237.67		493,711,718.00	493,711,718.00			70,050,480.33	85.81
126	FEDERAL JUDICIAL SERVICE COMMISSION - ABUJA	379,157,982.83	379,157,982.83		423,131,561.43	423,131,561.43			43,973,578.60	89.61
127	BODY OF BENCHERS, ABUJA	220,651,454.99	220,651,454.99		239,325,715.40	239,325,715.40			18,674,260.41	92.20
128	FEDERAL MINISTRY OF JUSTICE	45,417,646.09	45,417,646.09		68,080,811.20	68,080,811.20			22,663,165.11	66.71
129	NATHUMAN RIGHTS COMMISSION	1,049,859,956.68	1,049,859,956.68		1,726,355,257.14	1,726,355,257.14			676,495,300.46	60.81
130	CODE OF CONDUCT BUREAU	439,035,071.13	439,035,071.13		729,839,835.00	729,839,835.00			290,804,763.87	60.15
131	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	1,006,394,321.28	1,006,394,321.28		1,143,039,744.61	1,143,039,744.61			136,645,423.33	88.05
132	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	2,181,330,453.40	2,181,330,453.40		3,371,852,455.88	3,371,852,455.88			1,190,522,002.48	64.69
133	NIGERIA LAW REFORM COMMISSION	392,450,228.75	392,450,228.75		542,175,348.56	542,175,348.56			149,725,119.81	72.38
134	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	191,805,594.15	191,805,594.15		204,235,998.64	204,235,998.64			12,430,404.49	93.91
		1,124,365,365.33	1,124,365,365.33		1,274,827,864.58	1,274,827,864.58			150,462,499.25	88.20
	REGIONAL SECTOR									
135	NIGER DELTA AFFAIRS	282,184,743.27	282,184,743.27		900,081,193.35	900,081,193.35			617,896,450.08	31.35
	SOCIAL SECTOR									
136	MINISTRY OF YOUTH DEVELOPMENT	301,516,321.76	301,516,321.76		517,969,123.74	517,969,123.74			216,452,801.98	58.21
137	CITIZENSHIP & LEADERSHIP TRAINING CENTRE	690,494,456.76	690,494,456.76		833,033,823.10	833,033,823.10			142,539,366.34	82.89
138	NATIONAL YOUTH SERVICE CORPS (NYSC)	33,861,341,367.45	33,861,341,367.45		69,111,166,092.00	69,111,166,092.00			35,249,824,724.55	49.00
139	FEDERAL MINISTRY OF WOMEN AFFAIRS	393,473,589.69	393,473,589.69		687,517,030.11	687,517,030.11			294,043,440.42	57.23
140	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	178,679,659.89	178,679,659.89		180,194,694.83	176,830,120.06		3,364,575	1,515,034.94	99.16
141	FEDERAL MINISTRY OF EDUCATION	3,935,247,877.81	3,935,247,877.81		4,024,442,287.52	3,524,442,287.52			89,194,409.71	97.78
142	UNITY SCHOOLS (TOTAL)	10,611,497,334.14	10,611,497,334.14		17,694,647,603.81	17,694,647,603.81			7,083,150,269.67	59.97
143	NATIONAL MATHEMATICAL CENTRE, SHEDA	270,465,378.13	270,465,378.13		479,728,588.24	479,728,588.24			209,263,210.11	56.38
144	FEDERAL MINISTRY OF HEALTH	3,589,190,652.38	3,589,190,652.38		6,328,098,397.20	6,328,098,397.20			2,738,907,744.82	56.72
145	FEDERAL COLL. OF COMPLIMENTARY & ALTERN. MED	374,650,603.01	374,650,603.01		432,244,291.63	432,244,291.63			57,593,688.62	86.68
146	NATIONAL OBSTETRIC FISTULA CENTRE, ABAKALI	263,879,101.06	263,879,101.06		310,129,381.64	310,129,381.64			48,250,280.58	85.09
147	NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION AND CONTROL	2,534,932,448.54	2,534,932,448.54		3,892,491,373.25	3,892,491,373.25			1,357,558,924.71	65.12
148	NATIONAL HOSPITAL	1,415,325,480.59	1,415,325,480.59		5,086,607,774.20	5,086,607,774.20			3,671,282,293.61	27.82
149	UNIVERSITY OF ABUJA TEACHING HOSPITAL	4,291,129,597.65	4,291,129,597.65		4,759,124,285.20	4,759,124,285.20			467,994,687.55	90.17
150	NATIONAL HEALTH INSURANCE SCHEME	979,945,664.94	979,945,664.94		1,161,885,949.17	1,161,885,949.17			181,940,284.23	84.34
151	FEDERAL MINISTRY OF ENVIRONMENT	1,365,636,555.28	1,365,636,555.28		1,519,713,883.23	154,077,327.95			154,077,327.95	89.86
152	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	1,485,040,615.72	1,485,040,615.72		1,488,209,217.78	677,813,346.92		600,000,000	3,168,602.06	99.79
153	NATIONAL ENVIRONMENTAL STD AND REGULATION ENF. AGENCY	2,261,976,984.49	2,261,976,984.49		2,263,037,005.14	2,252,037,005.14			1,060,020.65	99.95
154	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	102,399,392.93	102,399,392.93		174,510,931.98	174,510,931.98			72,111,539.05	58.88
155	NATIONAL SPORTS COMMISSION	686,789,135.26	686,789,135.26		1,217,671,929.62	1,217,671,929.62			530,882,794.36	56.40
156	NATIONAL POPULATION COMMISSION	3,811,193,082.24	3,811,193,082.24		4,984,467,150.16	4,984,467,150.16			1,173,274,067.92	76.46
		947,695,743,150.81	932,528,183,805.45	15,167,559,345.36	1,109,302,197,101.39	1,089,162,122,334.77	0.00	605,463,520.05	161,606,453,950.58	

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

The Schedule of Personnel 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- Integrated Personnel Payroll Information System (IPPIIS).

NOTE 4B

DETAILS OF CONSOLIDATED REVENUE FUND (CRF) CHARGES: PERSONNEL COST RELATED (PENSION AND GRATUITY/SERVICE WIDE VOTES) FOR THE YEAR ENDED 31ST DECEMBER, 2013

	DESCRIPTION	ACTUAL 2013	FINAL BUDGET 2013	ORIGINAL/INITIAL BUDGET 2013	OPENING BALANCE FUNDS	SAVINGS/ (EXCESS EXP.)
		N	N	N	N	N
	Other CR F Charges-Pension & Gratuity					
1	Pension and Gratuity-Civilian (OHCSF)	16,770,604,215.75	29,638,549,401.86	17,000,000,000.00	12,638,549,401.86	12,867,945,186.11
2	Pension and Gratuity-Military (Military Pension)	66,608,255,254.04	59,683,784,014.16	59,467,822,284.25	215,961,729.91	-6,924,471,239.88
3	Pension and Gratuity-Police (Police Pension)	4,020,561,605.67	7,180,137,717.00	7,180,137,717.00	0.00	3,159,576,111.33
4	Pension and Gratuity-CIPPO (CIPPO)	5,158,240,250.66	16,313,601,086.02	7,000,000,000.00	9,313,601,086.02	11,155,360,835.36
5	Pension and Gratuity-National Assembly	0.00	0.00			0.00
6	Pension and Gratuity-Judiciary	1,624,858,860.63	2,445,920,624.33	500,000,000.00	1,945,920,624.33	821,061,763.70
7	Pension and Gratuity-(SSS & Nig Intelligence Agency)	11,238,724,848.00	11,238,724,840.00	11,238,724,840.00		-8.00
8	Pension and Gratuity-Universities	10,444,700,376.00	13,000,000,000.00	13,000,000,000.00		2,555,299,624.00
9	Pension and Gratuity-Parastatals and Railways Pension	28,507,280,169.00	28,349,810,954.00	28,349,810,954.00		-157,469,215.00
	Sub-total	144,373,225,579.75	167,850,528,637.37	143,736,495,795.25	24,114,032,842.12	
	SERVICE WIDE VOTES					
10	OFFICE OF THE HEAD OF THE CIVIL SERVICE (CIVILIAN PENSION)	0.00	0.00			0.00
11	ARREARS OF PAYG PENSION	8,805,064,210.00	5,000,000,000.00	5,000,000,000.00		-3,805,064,210.00
12	INCREASES IN PENSION RATES (PARASTATALS)	3,918,706,114.00	5,500,000,000.00	5,500,000,000.00		1,581,293,886.00
13	IPPIS	314,500,000.00	500,000,000.00	500,000,000.00		185,500,000.00
14	PAYMENT OF OUTSTANDING DEATH BENEFIT TO CIVIL SERVANTS	500,000,000.00	500,000,000.00	500,000,000.00		0.00
15	PAYMENT INTO THE REDEMPTION FUND (5% OF TOTAL PERSONNEL COST)	52,622,576,739.00	70,163,435,651.88	70,163,435,651.88		17,540,858,912.88
16	ARREARS OF POLICE DEATH BENEFITS (2004 - 2010)	0.00	3,750,000,000.00	3,750,000,000.00		3,750,000,000.00
17	GROUP LIFE INSURANCE FOR ALL MDAs	8,601,442,223.00	11,000,000,000.00	11,000,000,000.00		2,398,557,777.00
18	GROUP LIFE INSURANCE FOR POLICE	0.00	11,000,000,000.00	11,000,000,000.00		11,000,000,000.00
19	GROUP LIFE INSURANCE FOR ARMED FORCES	0.00	11,000,000,000.00	11,000,000,000.00		11,000,000,000.00
20	NHIS (MILITARY RETIREES)	3,544,110,811.00	3,544,110,811.00	3,544,110,811.00		0.00
21	ADMINISTRATION AND MONITORING OF (OHCSF) GROUP LIFE	36,000,000.00	36,000,000.00	36,000,000.00		0.00
22	PUBLIC SERVICE WAGE ADJUSTMENT FOR MDAs (INCLUDING ARREARS OF PROMOTION AND SALARY INCREASES)	52,171,563,681.12	50,000,000,000.00	50,000,000,000.00		-2,171,563,681.12
23	OPERATIONS - INTERNAL FOR THE ARMED FORCES	0.00	16,107,616,635.00	16,107,616,635.00		16,107,616,635.00



NOTE 4B

DETAILS OF CONSOLIDATED REVENUE FUND (CRF) CHARGES: PERSONNEL COST RELATED (PENSION AND GRATUITY/SERVICE WIDE VOTES) FOR THE YEAR ENDED 31ST DECEMBER, 2013

	DESCRIPTION	ACTUAL 2013	FINAL BUDGET 2013	ORIGINAL/INITIAL BUDGET 2013	OPENING BALANCE FUNDS	SAVINGS/ (EXCESS EXP.)
24	JUDGEMENT DEBTS	4,954,865,622.60	7,000,000,000.00	7,000,000,000.00		2,045,134,377.40
25	CONTRIBUTION TO INTERNATIONAL ORGANISATIONS INCLUDING WAEC INTERNATIONAL	11,095,955,783.96	8,000,000,000.00	8,000,000,000.00		-3,095,955,783.96
26	ASSESSED CONTRIBUTION TO AFRICAN UNION AND OTHERS	54,162,552.00	4,500,000,000.00	4,500,000,000.00		4,445,837,448.00
27	EXTERNAL FINANCIAL OBLIGATIONS	1,492,405,484.00	13,000,000,000.00	13,000,000,000.00		11,507,594,516.00
28	MARGIN FOR INCREASES IN COSTS	4,471,199,241.52	5,200,000,000.00	5,200,000,000.00		728,800,758.48
29	CONTINGENCY	18,064,054,114.50	17,500,000,000.00	17,500,000,000.00		-564,054,114.50
30	PUBLIC SERVICE REFORMS (INCLUDING PAYMENT OF SEVERANCE BENEFITS OF CIVIL SERVANTS)	431,847,000.00	1,000,000,000.00	1,000,000,000.00		568,153,000.00
31	BIO-METRIC VERIFICATION OF PARASTATALS' PENSIONERS	0.00	300,000,000.00	300,000,000.00		300,000,000.00
32	MUSLIM/CHRISTIAN PILGRIMAGES	1,799,999,999.00	1,800,000,000.00	1,800,000,000.00		1.00
33	2013 ELECTION LOGISTICS SUPPORT	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00		0.00
34	RECURRENT ADJUSTMENT	5,124,421,060.69	5,149,600,000.00	5,149,600,000.00		25,178,939.31
35	ARREARS OF MONETIZATION	1,982,793,246.00	1,982,793,246.06	1,982,793,246.06		0.06
36	EMPLOYEES COMPENSATION ACT - EMPLOYEES' COMPENSATION FUND	5,500,000,000.00	5,500,000,000.00	5,500,000,000.00		0.00
37	ENTITLEMENTS OF FORMER PRESIDENTS/HEADS OF STATE AND VICE-PRESIDENTS/CHIEFS OF GENERAL STAFF	622,858,837.00	2,300,000,000.00	2,300,000,000.00		1,677,141,163.00
38	INSURANCE OF SENSITIVE ASSETS/CORPERS	1,140,000,000.00	2,500,000,000.00	2,500,000,000.00		1,360,000,000.00
39	VGf RUNNING COSTS	0.00	90,000,000.00	90,000,000.00		90,000,000.00
40	PAYMENT TO NIGERIAN ARMY QUICK RESPONSE GROUP INCLUDING ARREARS	5,481,766,000.00	8,000,000,000.00	8,000,000,000.00		2,518,234,000.00
41	PRESIDENTIAL AMNESTY PROGRAMME	66,781,093,784.00	63,281,093,785.60	63,281,093,785.60		-3,499,999,998.40
42	STIPENDS AND ALLOWANCES OF 30,000 NIGER DELTA EX- MILITANTS	0.00	23,625,000,000.00	23,625,000,000.00		23,625,000,000.00
43	OPERATIONAL COST	16,107,616,635.00	3,699,933,813.60	3,699,933,813.60		-12,407,682,821.40
44	Benefits of Retired HOS & PS	1,095,740,000.00	0.00	-		-1,095,740,000.00
45	MULTI - YEAR TARIFF ORDER (MYTO)	10,000,000,000.00	0.00			-10,000,000,000.00
46	Special Initiative for Women Participation in Agriculture	916,900,000.00	0.00			-916,900,000.00
	Sub-total	288,631,643,138.39	363,529,583,943.14	363,529,583,943.14	0.00	74,897,940,804.75
	Grand Total	433,004,868,718.14	531,380,112,580.51	507,266,079,738.39	24,114,032,842.12	74,897,940,804.75
The Amount expended by Ministries and Departments for the payment of Pension and Gratuities These Entities of Government have the Mandate of Government to carry out these expenditures.						



NOTE 4C
PERSONNEL COSTS: FOREIGN MISSIONS

S/N	NAME OF MISSION	AMOUNT	REMARKS
		N	
1	Oversea Missions	20,613,831,594.26	Summary of funds made available to Oversea Missions as Personnel Cost in 2013
	TOTAL	20,613,831,594.26	



NOTE 4 D

DETAILS OF SALARIES AND WAGES OF CONSOLIDATED REVENUE FUND (CRF) CHARGES FOR THE YEAR ENDED 31ST DECEMBER, 2013

DESCRIPTION	ACTUAL	FINAL BUDGET	ORIGINAL/INITIAL BUDGET	SAVINGS/ (EXCESS EXPENDITURE)
	N	N	N	N
SALARIES AND WAGES-				
Auditor General of the Federation	564,987,659.55	564,987,659.55	564,987,659.55	0.00
Federal Civil Service Commission	176,643,294.60	176,643,294.60	176,643,294.60	0.00
Independent National Electoral Commission	987,569,824.33	987,569,824.33	987,569,824.33	0.00
Police Command and Formation	456,789,258.33	456,789,258.33	456,789,258.33	0.00
Code of Conduct Bureau	50,955,953.88	50,955,953.88	50,955,953.88	0.00
Code of Conduct Tribunal	85,246,972.00	85,246,972.00	85,246,972.00	0.00
National Salaries Income & Wages Commission	256,498,745.00	256,498,745.00	256,498,745.00	0.00
Revenue Mobilisation Alloc. And Fiscal Commission	295,256,106.31	295,256,106.31	295,256,106.31	0.00
National Human Rights Commission	585,897,265.66	585,897,265.66	585,897,265.66	0.00
Industrial Arbitration Panel	365,425,897.00	365,425,897.00	365,425,897.00	0.00
Investments and Securities Tribunal	365,258,147.00	365,258,147.00	365,258,147.00	0.00
Federal Character Commission	403,538,764.97	403,538,764.97	403,538,764.97	0.00
Police Service Commission	609,554,265.36	609,554,265.36	609,554,265.36	0.00
Immigration Prison Service Board	504,365,365.28	504,365,365.28	504,365,365.28	0.00
Sub-total	5,707,987,519.27	5,707,987,519.27	5,707,987,519.27	0.00
Salaries and Wages-Judiciary:				
National judicial Council	145,866,625.40	145,866,625.40	145,866,625.40	0.00
Supreme Court of Nigeria	148,555,366.96	148,555,366.96	148,555,366.96	0.00
Court of Appeal	648,120,496.61	648,120,496.61	648,120,496.61	0.00
Federal High Court, Lagos	506,520,329.51	506,520,329.51	506,520,329.51	0.00
FCT. High Court of Justice, Abuja	315,084,984.36	315,084,984.36	315,084,984.36	0.00
Sharia Court of Appeal, Abuja	56,513,344.94	56,513,344.94	56,513,344.94	0.00
Customary Court of Appeal, Abuja	79,364,295.73	79,364,295.73	79,364,295.73	0.00
National Industrial Court	191,112,631.42	191,112,631.42	191,112,631.42	0.00
National Judicial Institute	255,001,253.23	255,001,253.23	255,001,253.23	0.00
FCT. Judicial Service Committee, Abuja	176,643,294.60	176,643,294.60	176,643,294.60	0.00
Federal Judicial Service Commission	63,224,184.88	63,224,184.88	63,224,184.88	0.00
Sub-total	2,586,006,807.64	2,586,006,807.64	2,586,006,807.64	0.00
Grand Total	8,293,994,326.91	8,293,994,326.91	8,293,994,326.91	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, 2013

S/NO	MONTHS	CIVILIANS	MILITARY	MONTHLY TOTAL
		=N=	=N=	=N=
1	JANUARY	4,214,960,397.17	1,407,417,280.00	5,622,377,677.17
2	FEBRUARY	4,202,678,068.17	1,407,417,280.00	5,610,095,348.17
3	MARCH	4,253,128,845.54	1,407,417,280.00	5,660,546,125.54
4	APRIL	4,230,216,817.51	1,407,417,280.00	5,637,634,097.51
5	MAY	4,238,589,934.94	1,407,417,280.00	5,646,007,214.94
6	JUNE	4,237,119,070.78	1,407,417,279.00	5,644,536,349.78
7	JULY	4,250,874,610.64	1,407,417,279.00	5,658,291,889.64
8	AUGUST	3,178,818,217.42	1,407,417,279.00	4,586,235,496.42
9	SEPTEMBER	3,439,114,197.80	1,407,417,280.00	4,846,531,477.80
10	OCTOBER	3,281,608,976.53	1,407,417,280.00	4,689,026,256.53
11	NOVEMBER	3,626,499,830.66	1,574,883,061.05	5,201,382,891.71
12	DECEMBER	7,168,937,498.07	1,568,092,097.00	8,737,029,595.07
	TOTAL	50,322,546,465.23	17,217,147,955.05	67,539,694,420.28

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, 2013

S/N	LIST OF MDAS FOR 2013 ACCOUNTS	ACTUAL	FINAL BUDGET	SAVINGS/ (EXCESS EXPENDITURE)	BUDGET PERFORMANCE
		N	N	N	%
ADMINISTRATIVE SECTOR					
1	STATE HOUSE	23,512,079,745.37	12,492,025,930.64	(11,020,053,814.73)	188.22
2	OFFICE OF THE SPECIAL ASST. - MDG	198,456,123.35	200,000,000.19	1,543,876.84	99.23
3	NATIONAL BOUNDARY COMMISSION	107,589,595.24	112,874,960.00	5,285,364.76	95.32
4	BORDERS COMMUNITIES DEVELOPMENT AGENCY	79,087,780.44	96,281,178.00	17,193,397.56	82.14
5	BUREAU OF PUBLIC ENTERPRISES (BPE)	302,490,536.47	302,584,158.13	93,621.66	99.97
6	NATIONAL EMERGENCY MANAGEMENT AGENCY	297,310,930.11	304,524,261.00	7,213,330.89	97.63
7	BUREAU OF PUBLIC PROCUREMENT	561,787,796.87	561,862,827.00	75,030.13	99.99
8	MINISTRY OF SPECIAL DUTIES	137,318,011.05	162,564,557.00	25,246,545.95	84.47
9	NATIONAL POVERTY ERADICATION PROGRAM (NAPEP)	441,378,964.03	543,566,464.00	102,187,499.97	81.20
10	FEDERAL ROAD SAFETY COMMISSION	1,775,965,270.74	1,799,839,064.00	23,873,793.26	98.67
11	OFFICE OF THE SPECIAL ADVISER ON NIGER DELTA MILITANT	66,781,045,806.86	90,406,092,786.00	23,625,046,979.14	73.87
12	NATIONAL COMMISSION FOR REFUGEES	127,578,920.09	120,571,229.00	(7,007,691.09)	105.81
13	NEW PARTNERSHIP FOR AFRICA DEV. (NEPAD)	432,408,347.55	524,784,494.00	92,376,146.45	82.40
14	CODE OF CONDUCT TRIBUNAL	197,998,622.58	202,513,483.00	4,514,860.42	97.77
15	INFRASTRUCTURAL CONCESSIONARY AND REGULATORY COMMISSION	229,471,692.00	247,624,780.00	18,153,088.00	92.67
16	NATIONAL HAJ COMMISSION OF NIGERIA	325,742,618.50	343,561,862.29	17,819,243.79	94.81
17	NIGERIA CHRISTIAN PILGRIM COMMISSION	974,469,537.69	974,486,537.69	17,000.00	100.00
18	NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	230,748,786.90	230,765,845.00	17,058.10	99.99
19	OFFICE OF THE CHIEF ECONOMIC ADVISER TO THE PRESIDENT	117,738,590.01	119,738,575.19	1,999,985.18	98.33
20	SERVICOM	49,154,101.50	49,154,104.00	2.50	100.00
21	NATIONAL ASSEMBLY- MANAGEMENT	5,783,683,864.66	5,783,713,357.68	29,493.02	100.00
22	NASS- SENATE	33,316,479,735.24	33,316,489,618.00	9,882.76	100.00
23	NASS- HOUSE OF REPRESENTATIVES	53,193,300,000.00	53,193,300,000.00	-	100.00
24	NATIONAL ASSEMBLY SERVICE COMMISSION	1,449,973,105.36	1,463,417,309.00	13,444,203.64	99.08
25	LEGISLATIVE AIDES	3,654,745,097.00	3,655,000,000.00	254,903.00	99.99
26	SENATE COMMITTEE ON PUBLIC ACCOUNTS	149,782,890.00	150,000,000.00	217,110.00	99.86
27	HOUSE COMMITTEE ON PUBLIC ACCOUNTS	179,717,975.00	180,000,000.00	282,025.00	99.84
28	GENERAL SERVICE OFFICE	11,306,666,606.70	11,306,708,059.00	41,452.30	100.00
29	SECRETARY TO GOVERNMENT OF THE FEDERATION	455,558,432.55	3,204,992,368.50	2,749,433,935.95	14.21
30	MIN. OF DEFENCE (ADD NA/NAF/NN CIVILLIAN SAL.)	1,036,259,970.87	856,860,342.00	(179,399,628.87)	120.94
31	DEFENCE HEADQUARTERS(DHQ)	550,985,995.00	601,075,739.00	50,089,744.00	91.67
32	NIGERIAN ARMY	7,532,708,852.74	7,626,950,970.00	94,242,117.26	98.76
33	NIGERIAN NAVY	8,915,794,834.01	9,025,757,486.27	109,962,652.26	98.78
34	NIGERIAN AIRFORCE	8,820,253,226.11	10,230,939,346.85	1,410,686,120.74	86.21
35	NIGERIA DEFENCE ACADEMY	803,360,238.03	803,960,620.18	600,382.15	99.93
36	NIGERIAN DEFENCE COLLEGE	3,163,874,373.00	3,196,533,576.00	32,659,203.00	98.98
37	COMMAND AND STAFF COLLEGE, JAJI	1,656,965,451.00	1,656,965,453.00	2.00	100.00
38	NIG. ARMED FORCES RESETTLEMENT CENTRE	123,313,061.00	123,313,148.00	87.00	100.00
39	DEFENCE INTELLIGENCE AGENCY	2,751,272,581.00	3,708,153,951.00	956,881,370.00	74.20
41	PRESIDENTIAL COMMITTEE ON BARRACK REHAB.	50,101,272.88	80,289,649.00	30,188,376.12	62.40
42	DEFENCE MISSIONS	3,551,740,459.32	3,612,788,929.44	61,048,470.12	98.31
43	DIRECTORATE OF MILITARY PENSION	147,077,412.32	147,343,068.00	265,655.68	99.82
44	FEDERAL MINISTRY OF FOREIGN AFFAIRS	30,933,030,903.54	6,425,033,266.70	(24,507,997,636.84)	481.45
45	OVERSEAS MISSION	17,147,628,672.00	17,557,577,917.51	409,949,245.51	97.67
46	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	80,010,900.66	83,846,726.00	3,835,825.34	95.43
47	FEDERAL MINISTRY OF INFORMATION -HQTRS	234,690,171.17	670,687,609.00	435,997,437.83	34.99
48	NATIONAL FILM AND CENSORS BOARD	283,667,790.00	286,205,862.00	2,538,072.00	99.11



NOTE 6

OVERHEAD EXPENDITURE ACCORDING TO MINISTRIES, DEPARTMENT AND AGENCIES FOR THE YEAR ENDED 31ST DECEMBER, 2013

S/N	LIST OF MDAS FOR 2013 ACCOUNTS	ACTUAL	FINAL BUDGET	SAVINGS/ (EXCESS EXPENDITURE)	BUDGET PERFORMANCE
49	NEWS AGENCY OF NIGERIA	303,652,390.44	307,213,580.36	3,561,189.92	98.84
50	VOICE OF NIGERIA	339,595,573.76	1,436,178,766.00	1,096,583,192.24	23.65
51	FEDERAL MINISTRY OF COMMUNICATION AND TECHNOLOGY	344,788,394.61	441,309,568.00	96,521,173.39	78.13
52	MINISTRY OF INTERIOR	446,477,433.00	515,466,536.71	68,989,103.71	86.62
53	NIGERIAN PRISONS SERVICE(NPS)	7,029,310,251.81	8,358,718,494.00	1,329,408,242.19	84.10
54	NIGERIAN IMMIGRATION SERVICE(NIS)	8,679,368,909.25	8,680,298,270.32	929,361.07	99.99
55	NATIONAL SECURITY & CIVIL DEFENCE CORPS	2,162,168,900.11	2,162,579,862.64	410,962.53	99.98
56	IMMIGRATION, PRISONS & NSCDC BOARD	45,058,347.16	45,113,372.00	55,024.84	99.88
57	CUSTOMS, IMMIGRATION & PRISONS PENSION BD	40,623,593.47	40,799,342.19	175,748.72	99.57
58	FEDERAL FIRE SERVICE	358,745,873.02	358,906,807.00	160,933.98	99.96
59	POLICE SERVICE COMMISSION	328,852,076.99	329,196,740.00	344,663.01	99.90
60	POLICE PENSION BOARD	285,894,844.28	286,394,345.00	499,500.72	99.83
61	POLICE FORMATION AND COMMAND	8,761,054,806.66	8,761,061,808.64	7,001.98	100.00
62	MINISTRY OF POLICE AFFAIRS	453,561,253.47	1,400,001,593.00	946,440,339.53	32.40
63	OFFICE OF HEAD OF SERVICE OF THE FEDERATION	2,157,095,035.09	2,157,176,934.91	81,899.82	100.00
64	<i>CONSTITUTIONAL PROVISIONS</i>	178,540,480.05	180,000,000.00	1,459,519.95	99.19
65	FEDERALSTAFF HOUSING LOAN BOARD	115,212,753.65	122,912,400.39	7,699,646.74	93.74
66	PUBLIC SERVICE INSTITUTE	143,309,168.11	144,248,167.00	938,998.89	99.35
67	OFFICE OF THE AUDITOR-GENERAL OF FED.	892,074,035.73	892,523,707.72	449,671.99	99.95
68	PUBLIC COMPLIANTS COMMISSION	1,509,174,284.01	1,554,938,273.00	45,763,988.99	97.06
69	FEDERAL CIVIL SERVICE COMMISSION	628,618,586.71	631,432,833.00	2,814,246.29	99.55
70	INDEPENDENT NATION ELECTORAL COMMISSION	19,836,827,769.99	12,765,523,089.07	(7,071,304,680.92)	155.39
71	FEDERAL CHARACTER COMMISSION	362,106,223.51	365,946,370.07	3,840,146.56	98.95
	ECONOMIC SECTOR				
72	FEDERAL MINISTRY OF AGRICULTURE	1,437,670,398.01	1,440,084,655.81	2,414,257.80	99.83
73	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	130,217,748.83	134,108,329.00	3,890,580.17	97.10
74	NATIONAL AGRICULTURAL SEEDS COUNCIL	117,116,524.99	117,322,689.00	206,164.01	99.82
75	NIGERIA AGRICULTURAL QURANTINE SERVICE	94,998,533.17	118,310,615.00	23,312,081.83	80.30
76	FEDERAL MINISTRY OF WATER RESOURCES	480,031,208.57	561,449,553.49	81,418,344.92	85.50
77	NIGERIA INTEGRATED WARER MANAGEMENT COMMISSION	87,503,665.10	89,122,355.00	1,618,689.90	98.18
78	GURARA WATER MANAGEMENT AUTHORITY	76,176,181.43	76,346,852.00	170,670.57	99.78
79	NIGERIA HYDROLOGICAL SERVICE AGENCY	76,527,348.39	76,537,019.38	9,670.99	99.99
80	FEDERAL MINISTRY OF FINANCE	2,694,673,080.07	2,707,168,041.10	12,494,961.03	99.54
81	DEBT MANAGEMENT OFFICE	244,496,138.25	255,576,709.00	11,080,570.75	95.66
82	BUDGET OFFICE OF THE FEDERATION	748,778,362.36	778,324,099.00	29,545,736.64	96.20
83	INVESTMENT AND SECURITIES TRIBUNAL	391,876,671.79	393,095,520.27	1,218,848.48	99.69
84	OFFICE OF THE ACCOUNTANT-GENERAL OF FED	1,407,279,076.41	1,408,185,869.36	906,792.95	99.94
85	NIGERIA CUSTOM SERVICE	20,603,211,312.41	29,206,511,423.76	8,603,300,111.35	70.54
86	FEDERAL MINISTRY OF TRADE & INVESTMENT	705,063,224.15	800,297,371.00	95,234,146.85	88.10
87	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	104,714,870.11	104,795,972.00	81,101.89	99.92
88	SMALL AND MEDIUM ENTERPRISES DEV. AGENCY OF NIGERIA(SMEDAN)	237,507,273.62	304,758,098.00	67,250,824.38	77.93
89	MIN. OF EMP. LABOUR AND PRODUCTIVITY	565,158,447.02	618,353,114.00	53,194,666.98	91.40
90	INDUSTRIAL ARBITRATION PANEL	133,850,284.22	145,113,183.79	11,262,899.57	92.24
91	NATIONAL DIRECTORATE OF EMPOLYMENT	931,993,386.76	932,354,027.00	360,640.24	99.96
92	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY	257,660,455.91	375,467,963.00	117,807,507.09	68.62
93	NATURAL MEDICINE DEV. AGENCY	22,974,942.61	99,109,979.50	76,135,036.89	23.18
94	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY	65,445,529.81	265,002,507.00	199,556,977.19	24.70
95	NATIONAL BIOTECHNOLOGY DEV. AGENCY(NABDA)	164,815,022.42	165,541,114.00	726,091.58	99.56
96	NATIONAL BOARD FOR TECHNOLOGY INCUBATOR CENTRE-ABUJA	85,530,041.09	107,838,349.70	22,308,308.61	79.31
97	<i>ENERGY COMMISSION OF NIGERIA</i>	51,644,424.11	256,410,645.00	204,766,220.89	20.14
98	ENERGY COMMISSION OF NIGERIA	194,832,229.25	288,957,591.00	94,125,361.75	67.43



NOTE 6

OVERHEAD EXPENDITURE ACCORDING TO MINISTRIES, DEPARTMENT AND AGENCIES FOR THE YEAR ENDED 31ST DECEMBER, 2013

S/N	LIST OF MDAS FOR 2013 ACCOUNTS	ACTUAL	FINAL BUDGET	SAVINGS/ (EXCESS EXPENDITURE)	BUDGET PERFORMANCE
99	BIORESOURCE TECHNOLOGY CENTRE,ODI	40,807,896.00	40,852,463.00	44,567.00	99.89
100	FEDERAL MINISTRY OF TRANSPORT	383,842,154.95	384,582,217.00	740,062.05	99.81
101	MINISTRY OF AVIATION	410,524,651.53	411,331,586.00	806,934.47	99.80
102	FEDERAL MINISTRY OF POWER	416,123,192.12	531,473,487.48	115,350,295.36	78.30
103	FEDERAL MINISTRY OF PETROLEUM RESOURCES	544,318,850.41	544,745,676.00	426,825.59	99.92
104	DEPARTMENT OF PETROLEUM RESOURCES (DPR)	667,862,700.88	668,324,828.46	462,127.58	99.93
105	PETROLEUM PRICING REGULATORY COMMISSION	60,930,809.41	69,171,721.00	8,240,911.59	88.09
106	MINISTRY OF MINES AND STEEL	422,752,002.51	442,176,054.28	19,424,051.77	95.61
107	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	80,861,997.00	80,861,997.00	-	100.00
108	GEOLOGICAL SURVEY OF NIGERIA AGENCY	375,249,472.12	388,376,833.00	13,127,360.88	96.62
109	NIGERIA MINING CADASTRE OFFICE	95,800,455.65	290,378,778.00	194,578,322.35	32.99
110	NATIONAL STEEL RAW MATERIAL EXPLORATION AGENCY , KADUNA	58,312,773.10	74,036,590.00	15,723,816.90	78.76
111	FEDERAL MINISTRY OF WORKS	287,619,517.93	344,575,711.00	56,956,193.07	83.47
112	SURVEY-GENERAL OF THE FEDERATION	130,349,789.82	130,967,326.00	617,536.18	99.53
113	FEDERAL ROADS MAINTENANCE AGENCY	20,130,898,459.93	18,344,937,586.00	(1,785,960,873.93)	109.74
114	COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	18,085,705.17	18,085,726.00	20.83	100.00
115	SURVEY COUNCIL OF NIGERIA	26,555,436.23	27,937,715.00	1,382,278.77	95.05
116	MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT	2,175,665,518.00	430,128,919.00	(1,745,536,599.00)	505.82
117	FEDERAL MINISTRY OF CULTURE & NAT. ORIENTATION	514,318,046.37	653,858,015.00	139,539,968.63	78.66
118	NATIONAL GALLERY OF ART	138,834,362.91	277,906,500.00	139,072,137.09	49.96
119	NATIONAL INSTITUTE OF HOSPITALITY AND TOURISM	206,557,384.25	207,974,904.00	1,417,519.75	99.32
120	NATIONAL PLANNING COMMISSION	517,091,259.35	572,034,910.00	54,943,650.65	90.40
121	NATIONAL SALARIES, INCOMES AND WAGES COMM	153,256,796.96	153,269,797.00	13,000.04	99.99
122	REVENUE MOB, ALLOCATION & FISCAL COMMISSION	555,320,090.32	560,364,650.00	5,044,559.68	99.10
123	FISCAL RESPONSIBILITY COMMISSION	344,182,456.61	345,794,834.64	1,612,378.03	99.53
124	NATIONAL BUREAU OF STATISTICS	508,859,916.19	585,680,553.00	76,820,636.81	86.88
	LAW & JUSTICES SECTOR				
125	NATIONAL JUDICIAL COUNCIL - ABUJA	4,113,066,391.80	4,232,101,702.83	119,035,311.03	97.19
126	SUPREME COURT OF NIGERIA	2,969,679,527.83	2,970,116,775.17	437,247.34	99.99
127	COURT OF APPEAL, ABUJA	3,112,590,246.04	3,841,640,133.26	729,049,887.22	81.02
128	FEDERAL HIGH COURT-LAGOS	4,895,624,595.75	4,908,492,214.82	12,867,619.07	99.74
129	FCT. HIGH COURT OF JUSTICE, ABUJA	2,074,170,790.83	2,446,944,190.95	372,773,400.12	84.77
130	SHARIA COURT OF APPEAL, ABUJA	611,238,538.33	784,171,358.54	172,932,820.21	77.95
131	CUSTOMARY COURT OF APPEAL, ABUJA	383,440,451.52	462,864,299.36	79,423,847.84	82.84
132	NATIONAL INDUSTRIAL COURT	1,222,845,578.86	1,433,451,524.01	210,605,945.15	85.31
133	NATIONAL JUDICIAL INSTITUTE - ABUJA	808,913,929.89	826,288,282.00	17,374,352.11	97.90
134	FCT. JUDICIAL SERVICE COMMITTEE -FCT ABUJA	715,773,327.52	733,868,438.57	18,095,111.05	97.53
135	FEDERAL JUDICIAL SERVICE COMMISSION - ABUJA	1,222,491,165.25	1,240,674,284.60	18,183,119.35	98.53
136	BODY OF BENCHERS ,ABUJA	106,143,645.60	106,419,188.80	275,543.20	99.74
137	FEDERAL MINISTRY OF JUSTICE	3,491,954,862.77	3,606,489,537.00	114,534,674.23	96.82
138	NAT.HUMAN RIGHTS COMMISSION	269,440,433.23	357,000,685.00	87,560,251.77	75.47
139	CODE OF CONDUCT BUREAU	281,621,129.25	344,990,528.59	63,369,399.34	81.63
140	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	554,177,900.32	873,424,039.00	319,246,138.68	63.45
141	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	115,740,046.88	133,345,537.00	17,605,490.12	86.80
142	NIGERIA LAW REFORM COMMISSION	107,224,104.65	107,224,781.00	676.35	100.00
143	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	406,589,365.99	417,334,388.20	10,745,022.21	97.43
	REGIONAL SECTOR				
144	NIGER DELTA AFFAIRS	1,439,072,593.56	1,508,124,417.00	69,051,823.44	95.42



NOTE 6
OVERHEAD EXPENDITURE ACCORDING TO MINISTRIES, DEPARTMENT AND AGENCIES
FOR THE YEAR ENDED 31ST DECEMBER, 2013

S/N	LIST OF MDAS FOR 2013 ACCOUNTS	ACTUAL	FINAL BUDGET	SAVINGS/ (EXCESS EXPENDITURE)	BUDGET PERFORMANCE
	SOCIAL SECTOR				
145	MINISTRY OF YOUTH DEVELOPMENT	962,250,633.13	962,806,307.47	555,674.34	99.94
146	CITIZENSHIP & LEADERSHIP TRAINING CENTRE	132,688,897.24	133,430,611.00	741,713.76	99.44
147	NATIONAL YOUTH SERVICE CORPS (NYSC)	8,606,253,969.85	9,008,094,738.00	401,840,768.15	95.54
148	FEDERAL MINISTRY OF WOMEN AFFAIRS	554,615,488.64	555,826,815.00	1,211,326.36	99.78
149	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	147,914,742.73	148,077,870.00	163,127.27	99.89
150	FEDERAL MINISTRY OF EDUCATION	662,395,662.98	719,851,097.00	57,455,434.02	92.02
151	NATIONAL MATHEMATICAL CENTRE, SHEDA	171,535,975.34	210,883,291.00	39,347,315.66	81.34
152	UNITY SCHOOLS	9,539,285,340.20	9,861,691,861.72	322,406,521.52	96.73
153	FEDERAL MINISTRY OF HEALTH	412,604,651.54	515,358,006.00	102,753,354.46	80.06
154	FEDERAL COLL. OF COMPLIMENTARY & ALTERN. MED	18,278,660.00	19,016,106.00	737,446.00	96.12
155	NATIONAL OBSTETRIC FISTULA CENTRE, ABAKALIKI	87,216,996.00	89,206,796.00	1,989,800.00	97.77
156	NATIONAL AGENCY FOR FOOD AND GRUG ADMINISTRATION AND CONTROL	5,726,941,017.28	5,730,193,988.99	3,252,971.71	99.94
157	NATIONAL HOSPITAL	113,191,116.78	206,322,958.00	93,131,841.22	54.86
158	UNIVERSITY OF ABUJA TEACHING HOSPITAL	108,181,883.19	109,110,784.00	928,900.81	99.15
159	NATIONAL HEALTH INSURANCE SCHEME	148,282,644.00	148,282,644.85	0.85	100.00
160	FEDERAL MINISTRY OF ENVIRONMENT	315,572,820.09	325,153,770.00	9,580,949.91	97.05
161	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	256,126,700.64	268,947,598.50	12,820,897.86	95.23
162	NATIONAL ENVIRONMENTAL STD AND REGULATION ENF. AGENCY	386,759,705.53	386,759,703.13	(2.40)	100.00
163	ENVIRONMENTAL HEALTH REGISTRATION OFFICERS COUNCILS OF NIGERIA	85,840,755.69	105,543,617.00	19,702,861.31	81.33
164	NATIONAL SPORTS COMMISSION	6,525,383,307.85	6,587,901,700.00	62,518,392.15	99.05
165	NATIONAL POPULATION COMMISSION	279,109,114.35	375,899,270.70	96,790,156.35	74.25
		475,073,533,418.89	476,890,561,193.36	1,817,027,774.47	99.62

*** 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 6 A

DETAILS OF OVERHEAD EXPENDITURE ACCORDING TO MINISTRIES, DEPARTMENT AND AGENCIES FOR THE YEAR ENDED 31ST DECEMBER, 2013



S/N	LIST OF MDAS FOR 2013 ACCOUNTS	ACTUAL EXPENDITURES				BUDGETARY PROVISIONS						
		CONSOLIDATED ACTUAL	ACTUAL FROM NATIONAL BUDGET	EXPENDITURES FROM SERVICE WIDE VOTES	EXPENDITURES FROM RETAINED IGR	FINAL BUDGET	ORIGINAL/INITIAL BUDGET	SERVICE WIDE VOTE BUDGET	SUPPLEMENTARY BUDGET	EXPENDITURE FROM RETAINED IGR	SAVINGS/ (EXCESS EXPENDITURE)	BUDGET PERFORMANCE
			N			N	N		N	N	N	%
ADMINISTRATIVE SECTOR												
1	STATE HOUSE	23,512,079,745.37	17,767,422,052.93	5,744,657,692.44		12,492,025,930.64	7,371,942,494.00	5,120,083,436.64			(11,020,053,814.73)	188.22
2	OFFICE OF THE SPECIAL ASST. - MDG	198,456,123.35	198,456,123.35			200,000,000.19	200,000,000.19	-			1,543,876.84	99.23
3	NATIONAL BOUNDARY COMMISSION	107,589,595.24	107,589,595.24			112,874,960.00	112,874,960.00	-			5,285,364.76	95.32
4	BORDERS COMMUNITIES DEVELOPMENT AGENCY	79,087,780.44	79,087,780.44			96,281,178.00	96,281,178.00	-			17,193,397.56	82.14
5	BUREAU OF PUBLIC ENTERPRISES (BPE)	302,490,536.47	302,490,536.47			302,584,158.13	274,573,206.00	28,010,952.13			93,621.66	99.97
6	NATIONAL EMERGENCY MANAGEMENT AGENCY	297,310,930.11	297,310,930.11			304,524,261.00	304,524,261.00	-			7,213,330.89	97.63
7	BUREAU OF PUBLIC PROCUREMENT	561,787,796.87	561,787,796.87			561,862,827.00	561,162,827.00	700,000.00			75,030.13	99.99
8	MINISTRY OF SPECIAL DUTIES	137,318,011.05	137,318,011.05			162,564,557.00	162,564,557.00	-			25,246,545.95	84.47
9	NATIONAL POVERTY ERADICATION PROGRAM (NAPEP)	441,378,964.03	441,378,964.03			543,566,464.00	543,566,464.00	-			102,187,499.97	81.20
10	FEDERAL ROAD SAFETY COMMISSION	1,775,965,270.74	1,219,988,503.26	555,976,767.48		1,799,839,064.00	1,233,378,748.00	566,460,316.00			23,873,793.26	98.67
11	OFFICE OF THE SPECIAL ADVISOR ON NIGER DELTA MILITANT	66,781,045,806.86	50,782,523,112.72	15,998,522,694.14		90,406,092,786.00	66,781,092,786.00	23,625,000,000.00			23,625,046,979.14	73.87
12	NATIONAL COMMISSION FOR REFUGEES	127,578,920.09	127,578,920.09			120,571,229.00	115,571,229.00	5,000,000.00			(7,007,691.09)	105.81
13	NEW PARTNERSHIP FOR AFRICA DEV. (NEPAD)	432,408,347.55	432,408,347.55			524,784,494.00	524,784,494.00	-			92,376,146.45	82.40
14	CODE OF CONDUCT TRIBUNAL	197,998,622.58	150,598,622.58	47,400,000.00		202,513,483.00	147,513,483.00	55,000,000.00			4,514,860.42	97.77
15	INFRASTRUCTURAL CONCESSIONARY AND REGULATORY COMMISSION	229,471,692.00	229,471,692.00			247,624,780.00	247,624,780.00	-			18,153,088.00	92.67
16	NATIONAL HAJ COMMISSION OF NIGERIA	325,742,618.50	325,742,618.50			343,561,862.29	343,561,862.29	-			17,819,243.79	94.81
17	NIGERIA CHRISTIAN PILGRIM COMMISSION	974,469,537.69	258,313,070.51	716,156,467.18		974,486,537.69	253,589,901.19	720,896,636.50			17,000.00	100.00
18	NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	230,748,786.90	230,748,786.90			230,765,845.00	216,372,250.00	14,393,595.00			17,058.10	99.99
19	OFFICE OF THE CHIEF ECONOMIC ADVISER TO THE PRESIDENT	117,738,590.01	117,738,590.01			119,738,575.19	117,738,575.19	2,000,000.00			1,999,985.18	98.33
20	SERVICOM	49,154,101.50	49,154,101.50			49,154,104.00	49,154,104.00	-			2.50	100.00
21	NATIONAL ASSEMBLY- MANAGEMENT	5,783,683,864.66	5,458,620,535.98	325,063,328.68		5,783,713,357.68	5,458,650,029.00	325,063,328.68			29,493.02	100.00
22	NASS- SENATE	33,316,479,735.24	33,316,479,735.24			33,316,489,618.00	33,316,489,618.00	-			9,882.76	100.00
23	NASS- HOUSE OF REPRESENTATIVES	53,193,300,000.00	53,193,300,000.00			53,193,300,000.00	53,193,300,000.00	-			-	100.00
24	NATIONAL ASSEMBLY SERVICE COMMISSION	1,449,973,105.36	1,439,560,055.36	10,413,050.00		1,463,417,309.00	1,463,417,309.00	-			13,444,203.64	99.08
25	LEGISLATIVE AIDES	3,654,745,097.00	3,654,745,097.00			3,655,000,000.00	3,655,000,000.00	-			254,903.00	99.99
26	SENATE COMMITTEE ON PUBLIC ACCOUNTS	149,782,890.00	149,782,890.00			150,000,000.00	150,000,000.00	-			217,110.00	99.86
27	HOUSE COMMITTEE ON PUBLIC ACCOUNTS	179,717,975.00	179,717,975.00			180,000,000.00	180,000,000.00	-			282,025.00	99.84
28	GENERAL SERVICE OFFICE	11,306,666,606.70	11,306,666,606.70			11,306,708,059.00	11,306,708,059.00	-			41,452.30	100.00
29	SECRETARY TO GOVERNMENT OF THE FEDERATION	455,558,432.55	436,512,726.67	19,045,705.88		3,204,992,368.50	3,204,992,368.50	-			2,749,433,935.95	14.21
30	MIN. OF DEFENCE (ADD NA/NAF/NN CIVILLIAN SAL.)	1,036,259,970.87	1,036,259,970.87			856,860,342.00	856,860,342.00	-			(179,399,628.87)	120.94
31	DEFENCE HEADQUARTERS (DHQ)	550,985,995.00	550,985,995.00			601,075,739.00	601,075,739.00	-			50,089,744.00	91.67
32	NIGERIAN ARMY	7,532,708,852.74	7,063,971,835.74	468,737,017.00		7,626,950,970.00	7,157,950,970.00	469,000,000.00			94,242,117.26	98.76
33	NIGERIAN NAVY	8,915,794,834.01	8,915,794,834.01			9,025,757,486.27	7,715,228,561.27	1,310,528,925.00			109,962,652.26	98.78
34	NIGERIAN AIRFORCE	8,820,253,226.11	8,820,253,226.11			10,230,939,346.85	10,230,939,346.85	-			1,410,686,120.74	86.21
35	NIGERIA DEFENCE ACADEMY	803,360,238.03	803,360,238.03			803,960,620.18	802,960,620.18	1,000,000.00			600,382.15	99.93
36	NIGERIAN DEFENCE COLLEGE	3,163,874,373.00	3,163,874,373.00			3,196,533,576.00	3,096,533,576.00	-	100,000,000.00		32,659,203.00	98.98
37	COMMAND AND STAFF COLLEGE, JAJI	1,656,965,451.00	1,656,965,451.00			1,656,965,453.00	1,656,965,453.00	-			2.00	100.00
38	NIG. ARMED FORCES RESETTLEMENT CENTRE	123,313,061.00	113,025,602.50	10,287,458.50		123,313,148.00	123,313,148.00	-			87.00	100.00
39	DEFENCE INTELLIGENCE AGENCY	2,751,272,581.00	2,751,272,581.00			3,708,153,951.00	3,708,153,951.00	-			956,881,370.00	74.20
41	PRESIDENTIAL COMMITTEE ON BARRACK REHAB.	50,101,272.88	50,101,272.88			80,289,649.00	80,289,649.00	-			30,188,376.12	62.40
42	DEFENCE MISSIONS	3,551,740,459.32	3,551,740,459.32			3,612,788,929.44	3,612,788,929.44	-			61,048,470.12	98.31
43	DIRECTORATE OF MILITARY PENSION	147,077,412.32	147,077,412.32			147,343,068.00	147,343,068.00	-			265,655.68	99.82
44	FEDERAL MINISTRY OF FOREIGN AFFAIRS	30,933,030,903.54	30,933,030,903.54			6,425,033,266.70	6,425,033,266.70	-			(24,507,997,636.84)	481.45
45	OVERSEAS MISSION	17,147,628,672.00	17,147,628,672.00			17,557,577,917.51	17,557,577,917.51	-			409,949,245.51	97.67
46	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	80,010,900.66	80,010,900.66			83,846,726.00	83,846,726.00	-			3,835,825.34	95.43
47	FEDERAL MINISTRY OF INFORMATION -HQTRS	234,690,171.17	234,690,171.17			670,687,609.00	670,687,609.00	-			435,997,437.83	34.99

NOTE 6 A

DETAILS OF OVERHEAD EXPENDITURE ACCORDING TO MINISTRIES, DEPARTMENT AND AGENCIES FOR THE YEAR ENDED 31ST DECEMBER, 2013



S/N	LIST OF MDAS FOR 2013 ACCOUNTS	ACTUAL EXPENDITURES				BUDGETARY PROVISIONS					SAVINGS/ (EXCESS EXPENDITURE)	BUDGET PERFORM ANCE
		CONSOLIDATED ACTUAL	ACTUAL FROM NATIONAL BUDGET	EXPENDITURES FROM SERVICE WIDE VOTES	EXPENDITURES FROM RETAINED IGR	FINAL BUDGET	ORIGINAL/INITIAL BUDGET	SERVICE WIDE VOTE BUDGET	SUPPLEMENTARY BUDGET	EXPENDITURE FROM RETAINED IGR		
48	NATIONAL FILM AND CENSORS BOARD	283,667,790.00	283,667,790.00			286,205,862.00	286,205,862.00	-			2,538,072.00	99.11
49	NEWS AGENCY OF NIGERIA	303,652,390.44	303,652,390.44			307,213,580.36	307,213,580.36	-			3,561,189.92	98.84
50	VOICE OF NIGERIA	339,595,573.76	339,595,573.76			1,436,178,766.00	1,436,178,766.00	-			1,096,583,192.24	23.65
51	FEDERAL MINISTRY OF COMMUNICATION AND TECHNOLOGY	344,788,394.61	344,788,394.61			441,309,568.00	441,309,568.00	-			96,521,173.39	78.13
52	MINISTRY OF INTERIOR	446,477,433.00	446,477,433.00			515,466,536.71	384,420,996.22	131,045,540.49			68,989,103.71	86.62
53	NIGERIAN PRISONS SERVICE(NPS)	7,029,310,251.81	7,029,310,251.81			8,358,718,494.00	7,298,718,494.00	1,060,000,000.00			1,329,408,242.19	84.10
54	NIGERIAN IMMIGRATION SERVICE(NIS)	8,679,368,909.25	1,550,744,919.92		7,128,623,989.33	8,680,298,270.32	1,548,674,280.99	3,000,000.00		7,128,623,989.33	929,361.07	99.99
55	NATIONAL SECURITY & CIVIL DEFENCE CORPS	2,162,168,900.11	2,162,168,900.11			2,162,579,862.64	2,162,579,862.64	-			410,962.53	99.98
56	IMMIGRATION, PRISONS & NSCDC BOARD	45,058,347.16	45,058,347.16			45,113,372.00	45,113,372.00	-			55,024.84	99.88
57	CUSTOMS, IMMIGRATION & PRISONS PENSION BD	40,623,593.47	40,623,593.47			40,799,342.19	40,799,342.19	-			175,748.72	99.57
58	FEDERAL FIRE SERVICE	358,745,873.02	358,745,873.02			358,906,807.00	356,306,807.00	2,600,000.00			160,933.98	99.96
59	POLICE SERVICE COMMISSION	328,852,076.99	328,852,076.99			329,196,740.00	325,196,740.00	4,000,000.00			344,663.01	99.90
60	POLICE PENSION BOARD	285,894,844.28	42,842,032.48	243,052,811.80		286,394,345.00	40,018,325.00	246,376,020.00			499,500.72	99.83
61	POLICE FORMATION AND COMMAND	8,761,054,806.66	8,761,054,806.66			8,761,061,808.64	7,683,952,375.00	1,077,109,433.64			7,001.98	100.00
62	MINISTRY OF POLICE AFFAIRS	453,561,253.47	377,460,984.42	76,100,269.05		1,400,001,593.00	1,400,001,593.00	-			946,440,339.53	32.40
63	OFFICE OF HEAD OF SERVICE OF THE FEDERATION	2,157,095,035.09	1,718,192,207.05	438,902,828.04		2,157,176,934.91	1,529,324,603.00	627,852,331.91			81,899.82	100.00
64	OHCSF)PENSION OFFICE(	178,540,480.05	178,540,480.05			180,000,000.00			180,000,000.00		1,459,519.95	99.19
65	FEDERAL STAFF HOUSING LOAN BOARD	115,212,753.65	115,212,753.65			122,912,400.39	122,912,400.39	-			7,699,646.74	93.74
66	PUBLIC SERVICE INSTITUTE	143,309,168.11	143,309,168.11			144,248,167.00	144,248,167.00	-			938,998.89	99.35
67	OFFICE OF THE AUDITOR-GENERAL OF FED.	892,074,035.73	892,074,035.73			892,523,707.72	892,523,707.72	-			449,671.99	99.95
68	PUBLIC COMPLAINTS COMMISSION	1,509,174,284.01	1,509,174,284.01			1,554,938,273.00	714,904,360.99	-	840,033,912.01		45,763,988.99	97.06
69	FEDERAL CIVIL SERVICE COMMISSION	628,618,586.71	532,875,913.05	95,742,673.66		631,432,833.00	601,432,833.00	30,000,000.00			2,814,246.29	99.55
70	INDEPENDENT NATION ELECTORAL COMMISSION	19,836,827,769.99	19,836,827,769.99			12,765,523,089.07	12,765,523,089.07	-			(7,071,304,680.92)	155.39
71	FEDERAL CHARACTER COMMISSION	362,106,223.51	362,106,223.51			365,946,370.07	365,946,370.07	-			3,840,146.56	98.95
	ECONOMIC SECTOR											
72	FEDERAL MINISTRY OF AGRICULTURE	1,437,670,398.01	1,437,670,398.01			1,440,084,655.81	368,853,249.00	1,071,231,406.81			2,414,257.80	99.83
73	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	130,217,748.83	130,217,748.83			134,108,329.00	134,108,329.00	-			3,890,580.17	97.10
74	NATIONAL AGRICULTURAL SEEDS COUNCIL	117,116,524.99	67,832,899.99	49,283,625.00		117,322,689.00	68,039,689.00	49,283,000.00			206,164.01	99.82
75	NIGERIA AGRICULTURAL QUARANTINE SERVICE	94,998,533.17	94,998,533.17			118,310,615.00	118,310,615.00	-			23,312,081.83	80.30
76	FEDERAL MINISTRY OF WATER RESOURCES	480,031,208.57	353,197,342.08	126,833,866.49		561,449,553.49	434,615,687.00	126,833,866.49			81,418,344.92	85.50
77	NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	87,503,665.10	85,173,665.10	2,330,000.00		89,122,355.00	89,122,355.00	-			1,618,689.90	98.18
78	GURARA WATER MANAGEMENT AUTHORITY	76,176,181.43	76,176,181.43			76,346,852.00	70,346,852.00	6,000,000.00			170,670.57	99.78
79	NIGERIA HYDROLOGICAL SERVICE AGENCY	76,527,348.39	76,527,348.39			76,537,019.38	76,537,019.38	-			9,670.99	99.99
80	FEDERAL MINISTRY OF FINANCE	2,694,673,080.07	2,694,673,080.07			2,707,168,041.10	2,707,168,041.10	-			12,494,961.03	99.54
81	DEBT MANAGEMENT OFFICE	244,496,138.25	223,821,207.53	20,674,930.72		255,576,709.00	224,078,194.00	31,498,515.00			11,080,570.75	95.66
82	BUDGET OFFICE OF THE FEDERATION	748,778,362.36	690,181,029.02	58,597,333.34		778,324,099.00	778,324,099.00	-			29,545,736.64	96.20
83	INVESTMENT AND SECURITIES TRIBUNAL	391,876,671.79	391,876,671.79			393,095,520.27	249,880,241.86	143,215,278.41			1,218,848.48	99.69
84	OFFICE OF THE ACCOUNTANT-GENERAL OF FED	1,407,279,076.41	1,384,081,776.41	23,197,300.00		1,408,185,869.36	1,228,185,869.36	180,000,000.00			906,792.95	99.94
85	NIGERIA CUSTOM SERVICE	20,603,211,312.41	20,603,211,312.41			29,206,511,423.76	29,206,511,423.76	-			8,603,300,111.35	70.54
86	FEDERAL MINISTRY OF TRADE & INVESTMENT	705,063,224.15	705,063,224.15			800,297,371.00	800,297,371.00	-			95,234,146.85	88.10
87	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	104,714,870.11	104,714,870.11			104,795,972.00	28,795,972.00	76,000,000.00			81,101.89	99.92
88	SMALL AND MEDIUM ENTERPRISES DEV. AGENCY OF NIGERIA(SMEDAN)	237,507,273.62	237,507,273.62			304,758,098.00	304,758,098.00	-			67,250,824.38	77.93
89	MIN. OF EMP. LABOUR AND PRODUCTIVITY	565,158,447.02	565,158,447.02			618,353,114.00	618,353,114.00	-			53,194,666.98	91.40
90	INDUSTRIAL ARBITRATION PANEL	133,850,284.22	133,850,284.22			145,113,183.79	64,547,536.00	80,565,647.79			11,262,899.57	92.24
91	NATIONAL DIRECTORATE OF EMPLOYMENT	931,993,386.76	270,226,285.76	661,767,101.00		932,354,027.00	270,586,925.00	661,767,102.00			360,640.24	99.96
92	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY	257,660,455.91	257,660,455.91			375,467,983.00	375,467,983.00	-			117,807,507.09	68.62
93	NATURAL MEDICINE DEV. AGENCY	22,974,942.61	22,974,942.61			99,109,979.50	99,109,979.50	-			76,135,036.89	23.18
94	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY	65,445,529.81	65,445,529.81			265,002,507.00	265,002,507.00	-			199,556,977.19	24.70
95	NATIONAL BIOTECHNOLOGY DEV. AGENCY(NABDA)	164,815,022.42	164,815,022.42			165,541,114.00	165,541,114.00	-			726,091.58	99.56
96	NATIONAL BOARD FOR TECHNOLOGY INCUBATOR CENTRE-ABUJA	85,530,041.09	85,530,041.09			107,838,349.70	107,838,349.70	-			22,308,308.61	79.31
97	NIGERIA ATOMIC ENERGY COMMISSION	51,644,424.11	51,644,424.11			256,410,645.00	256,410,645.00	-			204,766,220.89	20.14
98	ENERGY COMMISSION OF NIGERIA	194,832,229.25	194,832,229.25			288,957,591.00	288,957,591.00	-			94,125,361.75	67.43
99	BIORESOURCE TECHNOLOGY CENTRE, ODI	40,807,896.00	4,955,433.00	35,852,463.00		40,852,463.00	5,000,000.00	35,852,463.00			44,567.00	99.89
100	FEDERAL MINISTRY OF TRANSPORT	383,842,154.95	383,842,154.95			384,582,217.00	383,582,217.00	1,000,000.00			740,062.05	99.81
101	MINISTRY OF AVIATION	410,524,651.53	410,324,851.53	200,000.00		411,331,586.00	409,331,586.00	2,000,000.00			806,934.47	99.80
102	FEDERAL MINISTRY OF POWER	416,123,192.12	416,123,192.12			531,473,487.48	531,473,487.48	-			115,350,295.36	78.30
103	FEDERAL MINISTRY OF PETROLEUM RESOURCES	544,318,850.41	544,318,850.41			544,745,676.00	544,745,676.00	-			426,825.59	99.92
104	DEPARTMENT OF PETROLEUM RESOURCES (DPR)	667,862,700.88	663,908,469.96	3,954,230.92		668,324,828.46	668,324,828.46	5,000,000.00			462,127.58	99.93
105	PETROLEUM PRICING REGULATORY COMMISSION	60,930,809.41	60,479,209.41	451,600.00		69,171,721.00	69,171,721.00	-			8,240,911.59	88.09
106	MINISTRY OF MINES AND STEEL	422,752,002.51	422,752,002.51			442,176,054.28	442,176,054.28	-			19,424,051.77	95.61
107	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	80,861,997.00	80,861,997.00			80,861,997.00	80,861,997.00	-			-	100.00
108	GEOLOGICAL SURVEY OF NIGERIA AGENCY	375,249,472.12	350,770,702.22	24,478,769.90		388,376,833.00	388,376,833.00	-			13,127,360.88	96.62
109	NIGERIA MINING CADASTRE OFFICE	95,800,455.65	95,800,455.65			290,378,778.00	290,378,778.00	-			194,578,322.35	32.99

NOTE 6 A
DETAILS OF OVERHEAD EXPENDITURE ACCORDING TO MINISTRIES, DEPARTMENT AND AGENCIES
FOR THE YEAR ENDED 31ST DECEMBER, 2013



S/N	LIST OF MDAS FOR 2013 ACCOUNTS	ACTUAL EXPENDITURES				BUDGETARY PROVISIONS					SAVINGS/ (EXCESS EXPENDITURE)	BUDGET PERFORMANCE	
		CONSOLIDATED ACTUAL	ACTUAL FROM NATIONAL BUDGET	EXPENDITURES FROM SERVICE WIDE VOTES	EXPENDITURES FROM RETAINED IGR	FINAL BUDGET	ORIGINAL/INITIAL BUDGET	SERVICE WIDE VOTE BUDGET	SUPPLEMENTARY BUDGET	EXPENDITURE FROM RETAINED IGR			
110	NATIONAL STEEL RAW MATERIAL EXPLORATION AGENCY, KADUNA	58,312,773.10	58,312,773.10			74,036,590.00	74,036,590.00	-				15,723,816.90	78.76
111	FEDERAL MINISTRY OF WORKS	287,619,517.93	287,619,517.93			344,575,711.00	344,575,711.00	-				56,956,193.07	83.47
112	SURVEY-GENERAL OF THE FEDERATION	130,349,789.82	130,349,789.82			130,967,326.00	124,967,326.00	6,000,000.00				617,536.18	99.53
113	FEDERAL ROADS MAINTENANCE AGENCY	20,130,898,459.93	20,145,143,494.95	(14,245,035.02)		18,344,937,586.00	18,344,937,586.00	-				(1,785,960,873.93)	109.74
114	COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	18,085,705.17	18,085,705.17			18,085,726.00	18,085,726.00	-				20.83	100.00
115	SURVEY COUNCIL OF NIGERIA	26,555,436.23	26,555,436.23			27,937,715.00	27,937,715.00	-				1,382,278.77	95.05
116	MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT	2,175,665,518.00	2,175,665,518.00			430,128,919.00	430,128,919.00	-				(1,745,536,599.00)	505.82
117	FEDERAL MINISTRY OF CULTURE & NAT. ORIENTATION	514,318,046.37	514,318,046.37			653,858,015.00	653,858,015.00	-				139,539,968.63	78.66
118	NATIONAL GALLERY OF ART	138,834,362.91	138,834,362.91			277,906,500.00	277,906,500.00	-				139,072,137.09	49.96
119	NATIONAL INSTITUTE OF HOSPITALITY AND TOURISM	206,557,384.25	194,091,818.00	12,465,566.25		207,974,904.00	207,974,904.00	-				1,417,519.75	99.32
120	NATIONAL PLANNING COMMISSION	517,091,259.35	517,091,259.35			572,034,910.00	572,034,910.00	-				54,943,650.65	90.40
121	NATIONAL SALARIES, INCOMES AND WAGES COMM	153,256,796.96	153,256,796.96			153,269,797.00	153,269,797.00	-				13,000.04	99.99
122	REVENUE MOB, ALLOCATION & FISCAL COMMISSION	555,320,090.32	555,320,090.32			560,364,650.00	560,364,650.00	-				5,044,559.68	99.10
123	FISCAL RESPONSIBILITY COMMISSION	344,182,456.61	278,385,760.32	65,796,696.29		345,794,834.64	275,794,834.64	70,000,000.00				1,612,378.03	99.53
124	NATIONAL BUREAU OF STATISTICS	508,859,916.19	246,198,947.55	262,660,968.64		585,680,553.00	335,680,553.00	250,000,000.00				76,820,636.81	86.88
	LAW & JUSTICES SECTOR												
125	NATIONAL JUDICIAL COUNCIL - ABUJA	4,113,066,391.80	4,113,066,391.80			4,232,101,702.83	4,232,101,702.83	-				119,035,311.03	97.19
126	SUPREME COURT OF NIGERIA	2,969,679,527.83	2,969,679,527.83			2,970,116,775.17	2,925,116,775.17	45,000,000.00				437,247.34	99.99
127	COURT OF APPEAL, ABUJA	3,112,590,246.04	3,112,590,246.04			3,841,640,133.26	3,841,640,133.26	-				729,049,887.22	81.02
128	FEDERAL HIGH COURT-LAGOS	4,895,624,595.75	4,895,624,595.75			4,908,492,214.82	4,658,492,214.82	250,000,000.00				12,867,619.07	99.74
129	FCT. HIGH COURT OF JUSTICE, ABUJA	2,074,170,790.83	2,074,170,790.83			2,446,944,190.95	2,446,944,190.95	-				372,773,400.12	84.77
130	SHARIA COURT OF APPEAL, ABUJA	611,238,538.33	446,886,695.36	164,351,842.97		784,171,358.54	784,171,358.54	-				172,932,820.21	77.95
131	CUSTOMARY COURT OF APPEAL, ABUJA	383,440,451.52	383,440,451.52			462,864,299.36	462,864,299.36	-				79,423,847.84	82.84
132	NATIONAL INDUSTRIAL COURT	1,222,845,578.86	1,222,845,578.86			1,433,451,524.01	1,433,451,524.01	-				210,605,945.15	85.31
133	NATIONAL JUDICIAL INSTITUTE - ABUJA	808,913,929.89	808,913,929.89			826,288,282.00	826,288,282.00	-				17,374,352.11	97.90
134	FCT. JUDICIAL SERVICE COMMITTEE -FCT ABUJA	715,773,327.52	715,773,327.52			733,868,438.57	733,868,438.57	-				18,095,111.05	97.53
135	FEDERAL JUDICIAL SERVICE COMMISSION - ABUJA	1,222,491,165.25	1,222,491,165.25			1,240,674,284.60	1,240,674,284.60	-				18,183,119.35	98.53
136	BODY OF BENCHERS ,ABUJA	106,143,645.60	90,545,728.30	15,597,917.30		106,419,188.80	106,419,188.80	-				275,543.20	99.74
137	FEDERAL MINISTRY OF JUSTICE	3,491,954,862.77	3,491,954,862.77			3,606,489,537.00	3,606,489,537.00	-				114,534,674.23	96.82
138	NAT.HUMAN RIGHTS COMMISSION	269,440,433.23	269,440,433.23			357,000,685.00	357,000,685.00	-				87,560,251.77	75.47
139	CODE OF CONDUCT BUREAU	281,621,129.25	281,621,129.25			344,990,528.59	344,990,528.59	-				63,369,399.34	81.63
140	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	554,177,900.32	554,177,900.32			873,424,039.00	873,424,039.00	-				319,246,138.68	63.45
141	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	115,740,046.88	115,740,046.88			133,345,537.00	133,345,537.00	-				17,605,490.12	86.80
142	NIGERIA LAW REFORM COMMISSION	107,224,104.65	107,224,104.65			107,224,781.00	107,194,781.00	30,000.00				676.35	100.00
143	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSIONS	406,589,365.99	406,589,365.99			417,334,388.20	417,334,388.20	-				10,745,022.21	97.43
	REGIONAL SECTOR												
144	NIGER DELTA AFFAIRS	1,439,072,593.56	1,439,072,593.56			1,508,124,417.00	1,508,124,417.00	-				69,051,823.44	95.42

NOTE 6 A

DETAILS OF OVERHEAD EXPENDITURE ACCORDING TO MINISTRIES, DEPARTMENT AND AGENCIES FOR THE YEAR ENDED 31ST DECEMBER, 2013

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S/N	LIST OF MDAS FOR 2013 ACCOUNTS	ACTUAL EXPENDITURES				BUDGETARY PROVISIONS					SAVINGS/ (EXCESS EXPENDITURE)	BUDGET PERFORMANCE	
		CONSOLIDATED ACTUAL	ACTUAL FROM NATIONAL BUDGET	EXPENDITURES FROM SERVICE WIDE VOTES	EXPENDITURES FROM RETAINED IGR	FINAL BUDGET	ORIGINAL/INITIAL BUDGET	SERVICE WIDE VOTE BUDGET	SUPPLEMENTARY BUDGET	EXPENDITURE FROM RETAINED IGR			
	SOCIAL SECTOR												
145	MINISTRY OF YOUTH DEVELOPMENT	962,250,633.13	908,382,070.68	53,868,562.45		962,806,307.47	471,117,486.00	491,688,821.47				555,674.34	99.94
146	CITIZENSHIP & LEADERSHIP TRAINING CENTRE	132,688,897.24	132,688,897.24			133,430,611.00	123,930,611.00	9,500,000.00				741,713.76	99.44
147	NATIONAL YOUTH SERVICE CORPS (NYSC)	8,606,253,969.85	8,606,253,969.85			9,008,094,738.00	8,027,078,815.23	690,000,000.00	291,015,922.77			401,840,768.15	95.54
148	FEDERAL MINISTRY OF WOMEN AFFAIRS	554,615,488.64	554,615,488.64			555,826,815.00	555,826,815.00	-				1,211,326.36	99.78
149	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	147,914,742.73	147,914,742.73			148,077,870.00	148,077,870.00	-				163,127.27	99.89
150	FEDERAL MINISTRY OF EDUCATION	662,395,662.98	658,874,536.79	3,521,126.19		719,851,097.00	719,851,097.00	-				57,455,434.02	92.02
151	NATIONAL MATHEMATICAL CENTRE, SHEDA	171,535,975.34	171,535,975.34			210,883,291.00	118,036,737.00	-		92,846,554.00		39,347,315.66	81.34
152	UNITY SCHOOLS	9,539,285,340.20	9,539,285,340.20			9,861,691,861.72	9,861,691,861.72	-				322,406,521.52	96.73
153	FEDERAL MINISTRY OF HEALTH	412,604,651.54	412,604,651.54			515,358,006.00	515,358,006.00	-				102,753,354.46	80.06
154	FEDERAL COLL. OF COMPLIMENTARY & ALTERN. MED	18,278,660.00	18,278,660.00			19,016,106.00	17,016,106.00	2,000,000.00				737,446.00	96.12
155	NATIONAL OBSTETRIC FISTULA CENTRE, ABAKALIKI	87,216,996.00	57,216,996.00	30,000,000.00		89,206,796.00	57,206,796.00	32,000,000.00				1,989,800.00	97.77
156	NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION AND CONTROL	5,726,941,017.28	11,281,672.29		5,715,659,344.99	5,730,193,988.99	14,534,644.00	-		5,715,659,344.99		3,252,971.71	99.94
157	NATIONAL HOSPITAL	113,191,116.78	113,191,116.78			206,322,958.00	206,322,958.00	-				93,131,841.22	54.86
158	UNIVERSITY OF ABUJA TEACHING HOSPITAL	108,181,883.19	108,181,883.19			109,110,784.00	108,110,784.00	1,000,000.00				928,900.81	99.15
159	NATIONAL HEALTH INSURANCE SCHEME	148,282,644.00	148,282,644.00			148,282,644.85	148,282,644.85	-				0.85	100.00
160	FEDERAL MINISTRY OF ENVIRONMENT	315,572,820.09	315,572,820.09			325,153,770.00	325,153,770.00	-				9,580,949.91	97.05
161	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	256,126,700.64	256,126,700.64			268,947,598.50	268,947,598.50	-				12,820,897.86	95.23
162	NATIONAL ENVIRONMENTAL STD AND REGULATION ENF. AGENCY	386,759,705.53	247,828,235.53		138,931,470.00	386,759,703.13	247,828,233.13	-		138,931,470.00		(2.40)	100.00
163	ENVIRONMENTAL HEALTH REGISTRATION OFFICERS COUNCILS OF NIGERIA	85,840,755.69	41,690,755.69	44,150,000.00		105,543,617.00	61,393,617.00	44,150,000.00				19,702,861.31	81.33
164	NATIONAL SPORTS COMMISSION	6,525,383,307.85	3,539,619,017.06	2,985,764,290.79		6,587,901,700.00	3,677,901,700.00	2,910,000,000.00				62,518,392.15	99.05
165	NATIONAL POPULATION COMMISSION	279,109,114.35	279,109,114.35			375,899,270.70	375,899,270.70	-				96,790,156.35	74.25
		475,073,533,418.89	432,708,706,694.49	29,381,611,920.08	12,983,214,804.32	476,890,561,193.36	419,706,713,383.30	42,696,736,616.96	1,411,049,834.79	13,076,061,358.32		1,817,027,774.47	90.74

*** 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 6 B
OVERHEAD EXPENDITURE ACCORDING TO NIGERIAN MISSIONS ABROAD
FOR THE YEAR ENDED 31ST DECEMBER, 2013

S/N	NAME OF MISSION	AMOUNT	REMARKS
1	FOREIGN MISSION: ABIDJAN	142,970,480.00	
2	FOREIGN MISSION: ACCRA	265,247,396.00	
3	FOREIGN MISSION: ADDIS ABABA	187,235,729.00	
4	FOREIGN MISSION: ALGIERS	168,091,880.00	
5	FOREIGN MISSION: ANKARA	144,970,480.00	
6	FOREIGN MISSION: ATHENS	189,679,067.00	
7	FOREIGN MISSION: ATLANTA	236,198,200.00	
8	FOREIGN MISSION: BAGHDAD	76,305,872.00	
9	FOREIGN MISSION: BAMAKO	116,547,615.00	
10	FOREIGN MISSION: BANGKOK	162,869,756.00	
11	FOREIGN MISSION: BANGUI	106,062,180.00	
12	FOREIGN MISSION: BANJUL	169,412,172.00	
13	FOREIGN MISSION: BATA	118,277,788.00	
14	FOREIGN MISSION: BEIJING	229,684,400.00	
15	FOREIGN MISSION: BEIRUT	110,267,039.00	
16	EMBASSY OF NIGERIA - BERLIN	94,266,328.00	
17	FOREIGN MISSION: BERNE	251,386,728.00	
18	FOREIGN MISSION: BISSAU	112,362,523.00	
19	FOREIGN MISSION: BRASILIA	226,651,885.00	
20	FOREIGN MISSION: BRAZAVILLE	182,444,033.00	
21	FOREIGN MISSION: BRUSSELS	274,391,427.00	
22	FOREIGN MISSION: BUCHAREST	181,622,584.00	
23	FOREIGN MISSION: BUDAPEST	214,829,867.00	
24	FOREIGN MISSION: BUEA	99,825,792.00	
25	FOREIGN MISSION: BUENOS AIRES	122,781,957.00	
26	FOREIGN MISSION: BUJUMBURA	94,344,701.00	
27	FOREIGN MISSION: CAIRO	202,688,417.00	
28	FOREIGN MISSION: CANBERRA	132,232,375.00	
29	FOREIGN MISSION: CARACAS	53,137,033.00	
30	FOREIGN MISSION: CONAKRY	96,736,195.00	
31	FOREIGN MISSION: COTONOU	104,266,260.00	
32	FOREIGN MISSION: DAKAR	106,088,520.00	
33	FOREIGN MISSION: DAMASCUS	137,270,312.00	
34	FOREIGN MISSION: DAR-ES-SALAAM	78,285,219.00	
35	FOREIGN MISSION: DOUALA	107,175,116.00	
36	FOREIGN MISSION: DUBAI TRADE MISSIONS	20,937,435.00	
37	FOREIGN MISSION: DUBLIN	123,629,035.00	
38	FOREIGN MISSION: FREETOWN	97,842,163.00	
39	FOREIGN MISSION: GABORONE	84,516,765.00	
40	FOREIGN MISSION: GENEVA	260,175,751.00	
41	FOREIGN MISSION: HANOI	118,800,508.00	
42	FOREIGN MISSION: HARARE	99,224,253.00	



NOTE 6 B
OVERHEAD EXPENDITURE ACCORDING TO NIGERIAN MISSIONS ABROAD
FOR THE YEAR ENDED 31ST DECEMBER, 2013

S/N	NAME OF MISSION	AMOUNT	REMARKS
43	FOREIGN MISSION: HAVANA	124,798,524.00	
44	FOREIGN MISSION: HONGKONG	153,970,883.00	
45	FOREIGN MISSION: ISLAMABAD	105,391,320.00	
46	FOREIGN MISSION: JAKARTA	145,317,776.00	
47	FOREIGN MISSION: JEDDAH	170,562,863.00	
48	FOREIGN MISSION: JOHANNESBURG	260,622,812.00	
49	FOREIGN MISSION: KAMPALA	81,283,535.00	
50	FOREIGN MISSION: KHARTOUM	99,956,685.00	
51	FOREIGN MISSION: KIEV	159,561,416.00	
52	FOREIGN MISSION: KIGALI RWANDA	50,000,000.00	
53	FOREIGN MISSION: KINGSTON	100,605,317.00	
54	FOREIGN MISSION: KINSHASA	80,262,944.00	
55	FOREIGN MISSION: KUALA LUMPUR	136,937,380.00	
56	FOREIGN MISSION: KUWAIT	147,719,060.00	
57	FOREIGN MISSION: LIBREVILLE	98,379,261.00	
58	FOREIGN MISSION: LISBON	111,421,079.00	
59	FOREIGN MISSION: LOME	93,523,880.00	
60	FOREIGN MISSION: LONDON	675,619,476.00	
61	FOREIGN MISSION: LUANDA	111,853,873.00	
62	FOREIGN MISSION: LUSAKA	77,673,999.00	
63	FOREIGN MISSION: MADRID	233,813,759.00	
64	FOREIGN MISSION: MALABO	120,191,312.00	
65	FOREIGN MISSION: MANILLA	118,480,823.00	
66	FOREIGN MISSION: MAPUTO	100,665,532.00	
67	FOREIGN MISSION: MEXICO CITY	135,074,261.00	
68	FOREIGN MISSION: MONROVIA	113,792,781.00	
69	FOREIGN MISSION: MOSCOW	315,049,281.00	
70	FOREIGN MISSION: NAIROBI	136,628,884.00	
71	FOREIGN MISSION: N'DJAMENA	118,347,101.00	
72	FOREIGN MISSION: NEPAD MISSION - PRETORIA	22,000,000.00	
73	FOREIGN MISSION: NEW DELHI	203,611,461.00	
74	FOREIGN MISSION: NEW YORK (CG)	211,543,768.00	
75	FOREIGN MISSION: NEW YORK (PM)	661,483,639.00	
76	FOREIGN MISSION: NIAMEY	111,936,643.00	
77	FOREIGN MISSION: NNJC - NIAMEY	62,324,072.00	
78	FOREIGN MISSION: OTTAWA	205,881,587.00	
79	FOREIGN MISSION: OUAGADOUGOU	85,494,232.00	
80	FOREIGN MISSION: PARIS	279,442,344.00	
81	FOREIGN MISSION: PORT OF SPAIN	110,400,977.00	
82	FOREIGN MISSION: PRETORIA	182,142,436.00	
83	FOREIGN MISSION: PYONG YANG	118,813,116.00	
84	FOREIGN MISSION: RABAT	103,211,628.00	
85	FOREIGN MISSION: ROME	219,231,856.00	
86	FOREIGN MISSION: SAN-FRANCISCO (CONSULATE)	92,370,874.00	
87	FOREIGN MISSION: SAO TOME	95,935,980.00	
88	FOREIGN MISSION: SEOUL	182,453,463.00	



NOTE 6 B
OVERHEAD EXPENDITURE ACCORDING TO NIGERIAN MISSIONS ABROAD
FOR THE YEAR ENDED 31ST DECEMBER, 2013

S/N	NAME OF MISSION	AMOUNT	REMARKS
89	FOREIGN MISSION: SHANGHAI	134,868,664.00	
90	FOREIGN MISSION: SINGAPORE	118,783,613.00	
91	FOREIGN MISSION: STOCKHOLM	113,790,432.00	
92	FOREIGN MISSION: TEHRAN	129,442,403.00	
93	FOREIGN MISSION: TEL AVIV	133,729,851.00	
94	FOREIGN MISSION: TEL AVIV CHRISTIAN PILGRIMS (MISSION)	21,343,419.00	
95	FOREIGN MISSION: THE HAGUE	173,889,717.00	
96	FOREIGN MISSION: TOKYO	629,125,055.00	
97	FOREIGN MISSION: TRIPOLI	89,368,496.00	
98	FOREIGN MISSION: TUNIS	125,028,423.00	
99	FOREIGN MISSION: VIENNA	192,537,960.00	
100	FOREIGN MISSION: WARSAW	137,291,956.00	
101	FOREIGN MISSION: WASHINGTON	299,673,132.00	
102	FOREIGN MISSION: WINDHOEK	86,750,280.00	
103	FOREIGN MISSION: YAOUNDE	107,171,399.00	
104	PERMANENT MISSION, ASACOF, CARACAS	59,223,868.00	
105	FOREIGN MISSION, JUBA, SOUTH SUDAN	66,510,340.00	
106	FOREIGN MISSIONS, ABU DHAB	129,955,329.00	
107	FOREIGN MISSION LILONGWE, MALAWI	35,000,000.00	
108	FOREIGN MISSION BELGRADE, SERBIA	55,686,751.00	
109	FOREIGN MISSION FRANKFORT	50,686,751.00	
110	FOREIGN MISSION PRAQUE, CZECH REPUBLIC	53,686,751.00	
111	FOREIGN MISSION VATICAN	59,937,713.00	
112	CONSULATE GENERAL, SAU PAULO, BRAZIL	59,299,657.00	
113	FOREIGN MISSION COLOMBO, SRI-LANKA	60,000,000.00	
114	FOREIGN MISSION DOHA, QATAR	50,000,000.00	
115	PERMANENT MISSION D-8 SECRETARIAT, ISTABUL, TURKEY	63,748,374.00	
116	PERMANENT REPRESENTATION, ECOWAS, ABUJA	30,000,000.00	
117	FOREIGN MISSION AMMAN, JORDAN	168,000,000.00	
118	FOREIGN MISSION GUANGZHOU, CHINA	45,375,000.00	
119	FOREIGN MISSION: RIYADH	240,206,209.00	
	TOTAL	17,147,628,672.00	



NOTE 7

DETAILS OF CONSOLIDATED REVENUE FUND (CRF) CHARGES FOR THE YEAR ENDED 31ST DECEMBER, 2013

CHARGES ON BANK, NIGERIAN TREASURY BILLS AND OTHER CHARGES ON THE CONSOLIDATED REVENUE FUND BANK ACCOUNT

	DESCRIPTION	ACTUAL 2013	REMARKS
	MONTH	N	
1	JANUARY	78,340,819,417.97	
2	FEBRUARY	22,112,401,049.02	
3	MARCH	8,153,960,992.30	
4	APRIL	69,348,964,758.07	
5	MAY	65,555,228,940.40	
6	JUNE	3,416,667,649.00	
7	JULY	126,962,341,969.57	
8	AUGUST	3,347,984,911.00	
9	SEPTEMBER	29,207,677,099.17	
10	OCTOBER	82,573,572,725.92	
11	NOVEMBER	137,993,327,028.62	
12	DECEMBER	4,019,181,834.00	
	TOTALS	631,032,128,375.04	
	SOURCE: CRF BANK STATEMENTS FOR YEAR 2013.		
10			
	THE EXPENDITURE CLASSIFIED AS CHARGES ON BANK, NIGERIAN TREASURY BILLS AND OTHER CHARGES ARE DEBITS ON THE CONSOLIDATED REVENUE FUND BANK ACCOUNT OF THE FEDERAL GOVERNMENT		



NOTE 8

STATEMENTS OF SUBVENTIONS TO PARASTATALS (PERSONNEL COST AND OVERHEAD COST) FOR 2013 ANALYSIS OF FUNDING 2013



S/N	PARASTATALS	TOTAL RECURRENT SUBVENTION	TOTAL RECURRENT BUDGET	PERSONNEL COST BUDGET 2013	OVERHEAD COST BUDGET 2013	VARIANCE	ACTUAL FUNDING-PERSONNEL COST	ACTUAL FUNDING - OVERHEAD COST	THROUGH MDAS
		=N=	=N=	N	N	=N=	=N=	=N=	=N=
	ADMINISTRATION SECTOR								
1	NIPSS. KURU	785,552,312.64	1,184,916,123.26	631,087,912.26	553,828,211.00	399,363,810.62	529,140,881.64	256,411,431.00	
2	ECONOMIC AND FINANCIAL CRIME COMMISSION (EFCC)	6,218,142,127.18	7,106,877,967.12	5,695,917,136.67	1,410,960,830.45	888,735,839.94	4,807,181,299.18	1,410,960,828.00	
3	NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE(NEITI)	781,568,901.40	845,124,614.98	418,604,023.98	426,520,591.00	63,555,713.58	355,048,306.90	426,520,594.50	
4	GRANTS FROM MDA-STATE HOUSE '(ASSISTANTS/SS/ETC) & SSAP MDG	1,063,886,523.48	-	-	-	(1,063,886,523.48)			1,063,886,523.48
	TOTAL: PRESIDENCY	8,849,149,864.70	9,136,918,705.36	6,745,609,072.91	2,391,309,632.45	287,768,840.66	5,691,370,487.72	2,093,892,853.50	1,063,886,523.48
	SECRETARY TO THE GOVERNMENT OF THE FEDERATION (SGF)								
5	LAGOS LIASON OFFICE	27,686,808.50	27,686,816.00	-	27,686,816.00	7.50		27,686,808.50	-
6	NATIONAL MERIT AWARD	94,046,497.00	131,610,038.16	31,610,038.16	100,000,000.00	37,563,541.16		94,046,497.00	-
7	National Identity Management Commission	4,238,228,614.71	4,912,023,415.30	4,155,809,273.30	756,214,142.00	673,794,800.59	3,482,014,474.71	756,214,140.00	
8	PRESIDENTIAL ADVISORY COMMITTEE	14,772,830.00	14,772,839.00		14,772,839.00	9.00		14,772,830.00	-
9	NATIONAL ACTION COMMITTEE ON AIDS (NACA)	585,367,251.46	642,795,874.45	459,395,280.81	183,400,593.63	57,428,622.99	401,966,665.46	183,400,586.00	
10	Utilities Charges Commission	890,573.00	-			(890,573.00)		890,573.00	
11	National Economic Intelligence Committee	4,614,799.00	-			(4,614,799.00)		4,614,799.00	
12	National Lottery Trust Fund (NLTF)	215,148,197.52	246,439,975.44	193,000,386.44	53,439,589.00	31,291,777.92	161,708,609.52	53,439,588.00	
13	National Pension Commission	224,342,499.00	224,342,506.83		224,342,506.83	7.83		224,342,499.00	-
14	Presidential Technical Committee on Land Reforms	147,709,706.00	147,709,714.00		147,709,714.00	8.00		147,709,706.00	
16	MDA GRANTS MADE BY SGF	10,798,272.75	-			(10,798,272.75)			10,798,272.75
	TOTAL SECRETARY TO THE GOVERNMENT OF THE FEDERATION	5,563,606,048.94	6,347,381,179.18	4,839,814,978.71	1,507,566,200.46	783,775,130.24	4,045,689,749.69	1,507,118,026.50	10,798,272.75
	NATIONAL ASSEMBLY								
17	NASS LEG. INSTITUTE	-	1,890,000,000.00	363,822,879.00	1,526,177,121.00	1,890,000,000.00			
	NATIONAL ASSEMBLY		1,890,000,000.00	363,822,879.00	1,526,177,121.00	1,890,000,000.00			
	MINISTRY OF DEFENCE								
18	DEFENCE INDUSTRIES CORPORATION OF NIGERIA (DICON)	943,922,732.87	1,071,401,463.38	1,026,062,440.38	45,339,023.00	127,478,730.51	898,583,808.87	45,338,924.00	
19	MDA GRANTS MADE BY MIN. OF DEFENCE	360,000,000.00				(360,000,000.00)			360,000,000.00
	TOTAL: MINISTRY OF DEFENCE	943,922,732.87	1,071,401,463.38	1,026,062,440.38	45,339,023.00	127,478,730.51	898,583,808.87	45,338,924.00	360,000,000.00



NOTE 8

STATEMENTS OF SUBVENTIONS TO PARASTATALS (PERSONNEL COST AND OVERHEAD COST) FOR 2013 ANALYSIS OF FUNDING 2013

S/N	PARASTATALS	TOTAL RECURRENT SUBVENTION	TOTAL RECURRENT BUDGET	PERSONNEL COST BUDGET 2013	OVERHEAD COST BUDGET 2013	VARIANCE	ACTUAL FUNDING-PERSONNEL COST	ACTUAL FUNDING-OVERHEAD COST	THROUGH MDAS
	MINISTRY OF FOREIGN AFFAIRS								
20	TECHNICAL AIDS CORPS	2,103,627,634.84	2,103,627,638.58	1,926,514,569.78	177,113,068.80	3.74	1,926,514,569.84	177,113,065.00	
21	FOREIGN SERVICE ACADEMY (FSA)	95,232,876.00	95,232,878.00		95,232,878.00	2.00		95,232,876.00	
22	DIRECTORATE OF TECHNICAL COOP. IN AFRICA	192,983,422.23	216,960,881.42	147,887,083.42	69,073,798.00	23,977,459.19	123,909,672.23	69,073,750.00	
23	NIGERIA INSTITUTE OF INTERNATIONAL AFFAIRS	435,173,446.67	490,358,648.63	285,740,896.63	204,617,752.00	55,185,201.96	230,555,697.67	204,617,749.00	
	TOTAL FEDERAL MINISTRY OF FOREIGN AFFAIRS	2,827,017,379.74	2,906,180,046.63	2,360,142,549.83	546,037,496.80	79,162,666.89	2,280,979,939.74	546,037,440.00	
	FEDERAL MINISTRY OF INFORMATION								
24	NIGERIAN TELEVISION AUTHORITY	5,165,956,090.18	7,075,344,342.94	6,584,999,664.94	490,344,678.00	1,909,388,252.76	4,694,249,195.18	471,706,895.00	
25	FEDERAL RADIO CORPORATION OF NIGERIA	4,301,793,198.72	5,113,353,280.56	4,798,583,633.08	314,769,647.48	811,600,081.84	3,994,330,728.72	307,422,470.00	
26	NIGERIAN FILM CORPORATION	466,851,867.65	487,580,933.63	348,609,611.63	138,971,322.00	20,729,065.98	327,880,641.15	138,971,226.50	
27	NATIONAL BROADCASTING COMMISSION	476,810,856.89	543,920,185.85	371,347,257.69	172,572,928.16	67,109,328.96	304,237,931.89	172,572,925.00	
28	NIGERIA PRESS COUNCIL	620,537,516.53	326,950,872.31	163,498,387.31	163,452,485.00	(293,586,644.22)	457,201,453.03	163,336,063.50	
29	ADVERTISING PRACTITIONERS OF NIGERIA	139,949,764.37	147,318,438.34	122,209,025.34	25,109,413.00	7,368,673.97	114,840,352.37	25,109,412.00	
30	MDA GRANTS MADE BY MIN. OF INFORMATION								
	TOTAL FEDERAL MINISTRY OF INFORMATION	11,171,859,294.34	13,694,468,053.63	12,389,247,579.99	1,305,220,473.64	2,522,608,759.29	9,892,740,302.34	1,279,118,992.00	
	FEDERAL MINISTRY OF COMMUNICATION AND TECHNOLOGY								
31	NATIONAL INFORMATION TECHNOLOGY DEVELOPMENT AGENCY (NITDA)	268,027,530.15	339,725,805.41	252,348,326.41	87,377,479.00	71,698,275.26	183,281,085.94	84,746,444.21	
32	NIPOST	4,104,009,017.64	6,863,822,728.06	6,863,822,728.06		2,759,813,710.42	4,104,009,017.64		
33	NIGERIAN COMMUNICATION SATELLITE LIMITED (NIGCOMSAT)	1,274,125,843.38	2,053,310,216.04	1,925,732,861.51	127,577,354.53	779,184,372.66	1,146,548,488.85	127,577,354.53	
	FEDERAL MINISTRY OF COMMUNICATION AND TECHNOLOGY	5,646,162,391.17	9,256,858,749.51	9,041,903,915.98	214,954,833.53	3,610,696,358.34	5,433,838,592.43	212,323,798.74	
	MINISTRY OF POLICE AFFAIRS								
34	POLICE ACADEMY WUDIL		821,380,420.49	741,880,420.49	79,500,000.00	821,380,420.49			
	MINISTRY OF POLICE AFFAIRS		821,380,420.49	741,880,420.49	79,500,000.00	821,380,420.49			
	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION (OHCSF)								
35	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	863,867,211.04	1,013,736,477.40	885,771,477.40	127,965,000.00	149,869,266.36	746,565,961.04	117,301,250.00	
36	WEST AFRICAN MGT. DEVT. INSTITUTE, BADAGRY	31,618,555.00	34,492,973.96		34,492,973.96	2,874,418.96		31,618,555.00	
37	FED. TRAINING CENTRES		387,949,872.32	326,443,910.10	61,505,962.22	387,949,872.32			
38	BUREAU OF PUBLIC SERVICE REFORMS	307,965,398.38	347,212,953.10	130,877,601.10	216,335,352.00	39,247,554.72	109,657,992.38	198,307,406.00	
39	MDA GRANTS MADE BY (OHCSF)	6,173,589.96				(6,173,589.96)			6,173,589.96
	TOTAL OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FED (OHCSF)	1,209,624,754.38	1,783,392,276.77	1,343,092,988.59	440,299,288.18	573,767,522.39	856,223,953.42	347,227,211.00	6,173,589.96

NOTE 8

STATEMENTS OF SUBVENTIONS TO PARASTATALS (PERSONNEL COST AND OVERHEAD COST) FOR 2013 ANALYSIS OF FUNDING 2013



S/N	PARASTATALS	TOTAL RECURRENT SUBVENTION	TOTAL RECURRENT BUDGET	PERSONNEL COST BUDGET 2013	OVERHEAD COST BUDGET 2013	VARIANCE	ACTUAL FUNDING-PERSONNEL COST	ACTUAL FUNDING - OVERHEAD COST	THROUGH MDAS
ECONOMIC SECTOR									
FEDERAL MINISTRY OF AGRICULTURE									
40	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO	197,361,301.83	229,531,790.98	202,448,252.98	27,083,538.00	32,170,489.15	170,277,754.33	27,083,547.50	
41	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) -ILORIN	372,798,039.53	426,951,534.09	334,006,134.09	92,945,400.00	54,153,494.56	279,852,639.53	92,945,400.00	
42	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION-ILORIN	355,714,970.60	437,563,666.95	317,093,083.95	120,470,583.00	81,848,696.35	265,244,391.60	90,470,579.00	
43	NATIONAL CEREALS RESEARCH INSTITUTE-BADEGI	972,682,178.92	1,140,471,188.66	1,043,264,629.66	97,206,559.00	167,789,009.74	875,475,620.42	97,206,558.50	
44	NATIONAL VETERINARY RESEARCH INSTITUTE-VOM	2,051,065,830.40	2,296,496,403.12	2,022,013,414.12	274,482,989.00	245,430,572.72	1,806,582,840.40	244,482,990.00	
45	NATIONAL ROOT CROPS RESEARCH INSTITUTE -UMUDIKE	1,874,559,867.97	2,216,173,748.91	2,085,049,002.91	131,124,746.00	341,613,880.94	1,743,435,123.97	131,124,744.00	
46	NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR)-BENIN	1,399,075,405.26	1,649,376,450.88	1,531,565,640.88	117,810,810.00	250,301,045.62	1,281,264,595.76	117,810,809.50	
47	INSTITUTE OF AGRICULTURAL RESEARCH -ZARIA	860,379,388.88	1,021,097,157.73	969,850,877.73	51,246,280.00	160,717,768.85	809,750,832.38	50,628,556.50	
48	NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE -ZARIA	895,054,412.27	1,037,667,172.49	974,167,168.49	63,500,004.00	142,612,760.22	831,554,408.27	63,500,004.00	
49	NATIONAL HORTICULTURAL RESEARCH INSTITUTE -IBADAN	913,148,572.32	1,079,122,695.34	1,023,689,731.34	55,432,964.00	165,974,123.02	857,715,605.82	55,432,966.50	
50	LAKE CHAD RESEARCH INSTITUTE - MAIDUGURI	437,132,583.44	476,774,729.76	441,399,191.28	35,375,538.48	39,642,146.32	377,300,410.44	59,832,173.00	
51	NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH (NIOMR) - LAGOS	668,004,625.86	820,236,104.58	718,926,823.58	101,309,281.00	152,231,478.72	566,403,664.86	101,600,961.00	
52	COCOA RESEARCH INSTITUTE -IBADAN	808,618,484.42	956,443,948.44	899,720,659.44	56,723,289.00	147,825,464.02	751,895,195.42	56,723,289.00	
53	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING -IBADAN	684,957,006.62	809,223,538.42	773,847,999.94	35,375,538.48	124,266,531.80	649,581,447.62	35,375,559.00	
54	RUBBER RESEARCH INSTITUTE- BENIN	889,389,387.32	1,045,811,256.87	944,501,975.87	101,309,281.00	156,421,869.55	788,080,107.32	101,309,280.00	
55	NATIONAL INSTITUTE OF FRESHWATER FISH-NEW BUSSA	546,815,610.99	638,526,490.85	557,349,612.85	81,176,878.00	91,710,879.86	465,638,732.99	81,176,878.00	
56	NATIONAL AGRIC EXTENSION RESEARCH LIASON SERVICES-ZARIA	684,588,567.97	818,109,183.76	734,659,425.76	83,449,758.00	133,520,615.79	601,138,810.47	83,449,757.50	
57	VETERINARY COUNCIL OF NIGERIA	210,637,184.37	219,447,112.00	177,386,879.00	42,060,233.00	8,809,927.63	168,576,954.87	42,060,229.50	
58	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECH-IBADAN	558,572,870.73	640,798,592.80	563,423,505.80	77,375,087.00	82,225,722.07	481,197,783.73	77,375,087.00	
59	FEDERAL COLLEGE OF AGRICULTURE -AKURE	319,739,191.91	370,675,970.46	316,806,320.46	53,869,650.00	50,936,778.55	265,869,542.41	53,869,649.50	
60	FEDERAL COLLEGE OF AGRICULTURE MOORE PLANTATION -IBADAN	407,485,762.89	516,163,267.53	438,806,734.53	77,356,533.00	108,677,504.64	330,129,229.89	77,356,533.00	
61	FEDERAL COLLEGE OF AGRICULTURE -ISIAGU	543,270,250.43	638,047,642.02	599,347,363.02	38,700,279.00	94,777,391.59	504,569,972.93	38,700,277.50	
62	FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY- NEW BUSSA	274,139,138.48	320,661,757.37	282,173,072.37	38,488,685.00	46,522,618.89	235,650,456.98	38,488,681.50	
63	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY-VOM	411,729,159.23	464,511,019.83	402,536,190.83	61,974,829.00	52,781,860.60	349,754,331.23	61,974,828.00	
64	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY -VOM	382,611,536.83	436,680,270.33	377,229,742.33	59,450,528.00	54,068,733.50	323,161,009.33	59,450,527.50	
65	FEDERAL COLLEGE OF FRESH WATER FISHERIES -BAGA	187,086,977.54	211,941,875.24	153,763,488.24	58,178,387.00	24,854,897.70	128,908,590.54	58,178,387.00	
66	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY-LAGOS	366,074,055.39	398,670,511.11	378,239,512.11	20,430,999.00	32,596,455.72	316,914,315.39	49,159,740.00	
67	FEDERAL COOPERATIVE COLLEGE- IBADAN	106,399,860.80	122,927,452.52	102,604,453.52	20,322,999.00	16,527,591.72	85,968,863.30	20,430,997.50	
68	FEDERAL COOPERATIVE COLLEGE- KADUNA	113,405,295.21	131,225,508.51	111,094,509.51	20,130,999.00	17,820,213.30	93,082,297.71	20,322,997.50	
69	FEDERAL COOPERATIVE COLLEGE- OJI RIVER	117,208,950.88	168,863,236.36	115,863,236.36	53,000,000.00	51,654,285.48	97,077,953.38	20,130,997.50	
70	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	269,124,657.68	300,162,754.21	267,473,157.21	32,689,597.00	31,038,096.53	216,124,658.18	52,999,999.50	
71	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - KURU JOS	153,316,726.91	197,438,215.14	143,349,998.14	54,088,217.00	44,121,488.23	120,627,130.91	32,689,596.00	
72	FEDERAL COLLEGE OF HORTICULTURE - DADIN -KOWA .GOMBE	371,457,866.43	392,852,316.12	378,782,946.12	14,069,370.00	21,394,449.69	317,369,652.93	54,088,213.50	
73	NATIONAL AGRICULTURAL INSURANCE CORPORATION (NAIC)	14,069,369.50				(14,069,369.50)		14,069,369.50	
74	NIGERIA ANIMAL INSTITUTE	199,479,576.34	235,411,483.39	137,342,690.39	98,068,793.00	35,931,907.05	101,410,786.84	98,068,789.50	
75	NIGERIA STORED PRODUCTS RESEARCH, ILORIN	510,451,262.58	602,995,029.33	558,040,708.33	44,954,321.00	92,543,766.75	465,496,945.08	44,954,317.50	
76	OFFICE OF THE PERMANENT REPRESENTATIVE TO F.A.O	88,536,356.00	100,851,364.00	51,591,332.00	49,260,032.00	12,315,008.00	51,591,332.00	36,945,024.00	
77	MDA GRANTS MADE BY MIN. OF AGRICULTURE								
	TOTAL FEDERAL MINISTRY OF AGRICULTURE	20,216,142,284.73	23,569,902,440.12	21,129,409,465.16	2,440,492,974.96	3,353,760,155.39	17,774,673,989.23	2,441,468,295.50	

NOTE 8

STATEMENTS OF SUBVENTIONS TO PARASTATALS (PERSONNEL COST AND OVERHEAD COST) FOR 2013 ANALYSIS OF FUNDING 2013



SN	PARASTATALS	TOTAL RECURRENT SUBVENTION	TOTAL RECURRENT BUDGET	PERSONNEL COST BUDGET 2013	OVERHEAD COST BUDGET 2013	VARIANCE	ACTUAL FUNDING-PERSONNEL COST	ACTUAL FUNDING - OVERHEAD COST	THROUGH MDAS
	FEDERAL MINISTRY OF FINANCE								
78	NATIONAL INSURANCE COMMISSION	229,603,753.55	514,527,549.09	272,194,840.54	242,332,708.55	284,923,795.54	229,603,753.55		
	TOTAL FEDERAL MINISTRY OF FINANCE	229,603,753.55	514,527,549.09	272,194,840.54	242,332,708.55	284,923,795.54	229,603,753.55		
	FEDERAL MINISTRY OF TRADE AND INVESTMENTS								
79	STANDARD ORGANISATION OF NIGERIA	1,541,836,072.98	2,252,882,028.50	1,958,497,963.50	294,384,065.00	711,045,955.52	1,255,452,009.48	286,384,063.50	
80	CENTRE FOR AUTOMOTIVE DESIGN AND DEVELOPMENT	97,451,596.70	115,294,478.62	110,050,120.62	5,244,358.00	17,842,881.92	92,207,238.70	5,244,358.00	
81	NATIONAL AUTOMOTIVE COUNCIL ABUJA	118,401,069.72	140,547,884.37	136,595,765.37	3,952,119.00	22,146,814.65	114,448,952.22	3,952,117.50	
82	INDUSTRIAL TRAINING FUND	2,061,664,381.49	2,024,280,619.47	1,964,764,633.47	59,515,986.00	(37,383,762.02)	2,002,148,399.99	59,515,981.50	
83	NIGERIAN EXPORT PROMOTION COUNCIL	491,334,986.11	576,762,003.62	526,893,316.62	49,868,687.00	85,427,017.51	441,466,299.11	49,868,687.00	
84	FINANCIAL REPORTING COUNCIL OF NIGERIA	80,139,486.69	93,979,585.30	80,777,313.30	13,202,272.00	13,840,098.61	66,937,217.19	13,202,269.50	
85	NIGERIA EXPORT PROCESSING ZONES AUTHORITY	727,790,697.47	808,470,629.47	491,253,951.47	317,216,678.00	80,679,932.00	413,574,021.47	314,216,676.00	
86	CONSUMER PROTECTION COUNCIL	487,694,547.08	611,847,212.23	454,992,229.23	156,854,983.00	124,152,665.15	330,839,564.58	156,854,982.50	
87	TRADE FAIR COMPLEX LAGOS	99,629,731.74	118,699,445.31	63,699,445.31	55,000,000.00	19,069,713.57	44,649,737.24	54,979,994.50	
88	FEDERAL PRODUCE INSPECTION	51,725,649.00	51,725,649.00		51,725,649.00			51,725,649.00	
89	ONNE OIL AND GAS FREE ZONES AUTHORITY	411,128,261.02	431,524,611.55	310,832,324.55	120,692,287.00	20,396,350.53	260,435,974.52	150,692,286.50	
90	ABUJA SECURITIES AND COMMODITY EXCHANGE	192,142,614.32	213,416,556.85	131,212,722.85	82,203,834.00	21,273,942.53	109,938,779.82	82,203,834.50	
91	EXTERNAL TRADE SECTOR, GENEVA	263,394,999.51	260,807,544.92	135,987,544.92	124,820,000.00	(2,587,454.59)	138,575,000.01	124,819,999.50	
92	EXTERNAL TRADE SECTOR, SHANGHAI	60,941,747.49	60,199,510.29	39,009,510.29	21,190,000.00	(742,237.20)	39,751,749.99	21,189,997.50	
93	EXTERNAL TRADE SECTOR, TAIWAN	57,335,589.99	56,541,744.22	41,721,744.22	14,820,000.00	(793,845.77)	42,515,589.99	14,820,000.00	
94	NIGERIAN INVESTMENT PROMOTION COMMISSION	741,712,767.43	848,816,862.80	665,023,837.80	183,793,025.00	107,104,095.37	558,919,744.93	182,793,022.50	
95	MDA GRANTS FROM TRADE & INVESTMENTS								
	TOTAL FEDERAL MINISTRY OF TRADE & INVESTMENTS	7,484,324,198.74	8,665,796,366.52	7,111,312,423.52	1,554,483,943.00	1,181,472,167.78	5,911,860,279.24	1,572,463,919.50	
	FEDERAL MIN. OF LABOUR AND PRODUCTIVITY-HQTRS								
96	MICHAEL IMOUDU INSTITUTE OF LABOUR STUDIES	439,798,276.03	497,652,407.54	356,830,799.54	140,821,608.00	57,854,131.51	298,976,668.03	140,821,608.00	
97	NATIONAL PRODUCTIVITY CENTRE	621,140,453.22	782,097,671.08	680,802,348.08	101,295,323.00	160,957,217.86	531,669,697.52	89,470,755.70	
	TOTAL FEDERAL MIN. OF LABOUR AND PRODUCTIVITY	1,060,938,729.25	1,279,750,078.62	1,037,633,147.62	242,116,931.00	218,811,349.37	830,646,365.55	230,292,363.70	

NOTE 8

STATEMENTS OF SUBVENTIONS TO PARASTATALS (PERSONNEL COST AND OVERHEAD COST) FOR 2013 ANALYSIS OF FUNDING 2013



S/N	PARASTATALS	TOTAL RECURRENT SUBVENTION	TOTAL RECURRENT BUDGET	PERSONNEL COST BUDGET 2013	OVERHEAD COST BUDGET 2013	VARIANCE	ACTUAL FUNDING-PERSONNEL COST	ACTUAL FUNDING-OVERHEAD COST	THROUGH MDAS
	FED. MIN. OF SCIENCE AND TECHNOLOGY								
98	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURE	498,326,535.20	791,646,729.01	653,790,495.01	137,856,234.00	293,320,193.81	360,804,922.20	137,521,613.00	
99	SHEDA SCIENCE AND TECHNOLOGY COMPLEX ABUJA	325,043,969.20	461,184,972.93	359,567,944.86	101,617,028.07	136,141,003.73	231,065,113.70	93,978,855.50	
100	COOPERATIVE INFORMATION NETWORK	331,544,832.63	420,916,477.05	394,221,969.05	26,694,508.00	89,371,644.42	308,005,381.13	23,539,451.50	
101	TECHNOLOGY BUSINESS INCUBATOR CENTRE - AGEGE	80,077,592.37	91,804,407.22	72,328,029.22	19,476,378.00	11,726,814.85	60,601,241.87	19,476,350.50	
102	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABA	54,025,198.11	62,193,096.58	50,377,616.58	11,815,480.00	8,167,898.47	42,209,720.61	11,815,477.50	
103	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	60,919,936.77	70,792,436.23	60,891,201.23	9,901,235.00	9,872,499.46	51,018,703.77	9,901,233.00	
104	TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	45,466,594.05	52,226,028.95	41,690,556.95	10,535,472.00	6,759,434.90	34,931,122.05	10,535,472.00	
105	TECHNOLOGY BUSINESS INCUBATOR CENTRE - CALABAR	41,105,319.63	47,326,962.68	38,373,582.68	8,953,380.00	6,221,643.05	32,151,939.63	8,953,380.00	
106	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MINNA	43,290,249.78	49,954,632.68	41,103,699.68	8,850,933.00	6,664,382.90	34,439,413.78	8,850,836.00	
107	TECHNOLOGY BUSINESS INCUBATOR CENTRE - WARRI	31,475,774.11	35,884,382.75	27,191,270.75	8,693,112.00	4,408,608.64	22,782,662.11	8,693,112.00	
108	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MAIDUGURI	35,939,269.63	41,385,595.23	33,591,651.23	7,793,944.00	5,446,325.60	28,145,328.13	7,793,941.50	
109	TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU	54,612,140.56	63,843,185.69	56,934,333.69	6,908,852.00	9,231,045.13	47,703,386.06	6,908,754.50	
110	TECHNOLOGY BUSINESS INCUBATOR CENTRE - SOKOTO	32,483,194.20	36,909,453.33	27,300,128.33	9,609,325.00	4,426,259.13	22,873,870.20	9,609,324.00	
111	TECHNOLOGY BUSINESS INCUBATOR CENTRE - UYO	35,626,227.60	41,224,957.80	34,531,656.80	6,693,301.00	5,598,730.20	28,932,927.60	6,693,300.00	
112	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BIKEBBI	29,208,807.47	33,563,839.24	26,860,222.24	6,703,617.00	4,355,031.77	22,505,287.47	6,703,520.00	
113	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IGBOTAKO	34,965,254.02	40,175,234.81	32,133,280.81	8,041,954.00	5,209,980.79	26,923,398.02	8,041,856.00	
114	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BAUCHI	35,647,653.49	40,943,202.93	32,661,698.93	8,281,504.00	5,295,549.44	27,366,151.99	8,281,501.50	
115	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IBADAN	58,382,200.05	68,176,837.09	60,410,961.09	7,765,876.00	9,794,637.04	50,616,326.55	7,765,873.50	
116	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BENIN	58,429,571.46	67,908,809.20	58,465,658.20	9,443,151.00	9,479,237.74	48,986,421.96	9,443,149.50	
117	TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE ONLIMO	27,836,628.39	31,910,802.87	25,127,278.87	6,783,524.00	4,074,174.48	21,053,301.89	6,783,326.50	
118	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABEOKUTA	77,355,372.86	88,864,492.38	70,985,499.53	17,878,992.85	11,509,119.52	59,476,380.86	17,878,992.00	
119	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YOLA	65,375,861.03	36,153,697.31	27,050,481.31	9,103,216.00	(29,222,163.72)	56,272,647.53	9,103,213.50	
120	TECHNOLOGY BUSINESS INCUBATOR CENTRE - JOS	32,288,004.19	37,065,174.46	29,464,410.46	7,600,764.00	4,777,170.27	24,687,240.19	7,600,764.00	
121	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YENEGOA	29,040,832.97	32,841,730.53	23,443,038.53	9,398,692.00	3,800,897.56	19,642,142.97	9,398,690.00	
122	NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY - IBADAN	205,441,721.82	239,256,614.59	211,218,520.59	28,038,094.00	33,814,892.77	177,403,725.82	28,037,996.00	
123	ELECTRONICS DEVELOPMENT INSTITUTE (EDI) - FORMERLY C.A.T. AWKA	178,088,299.36	317,026,610.72	273,605,645.72	43,420,965.00	138,938,311.37	138,165,807.35	39,922,492.00	
124	NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT, ILE IFE	369,713,252.84	407,167,778.86	292,688,464.15	114,479,314.71	47,454,526.02	245,233,936.84	114,479,316.00	
125	REGIONAL CENTRE FOR TECHNOLOGY MANAGEMENT, LAGOS	114,559,776.55	126,278,540.04	72,278,540.04	54,000,000.00	11,718,763.49	60,559,776.55	54,000,000.00	
126	NATIONAL ENGINEERING DESIGN DEVELOPMENT INSTITUTE (NEDDI), NNEWI	291,284,186.20	312,703,654.99	261,018,256.99	51,685,398.00	111,419,469.79	150,830,450.70	50,453,734.50	
127	AFRICA REGIONAL CENTRE FOR SPACE SCIENCE & TECHNOLOGY, ILE IFE	245,510,180.99	530,877,441.56	492,846,540.56	37,830,901.00	285,167,311.23	207,679,230.33	37,830,900.00	
128	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	486,546,760.01	724,043,686.85	642,312,281.85	81,731,405.00	237,496,926.84	406,144,616.51	80,402,143.50	
129	CENTRE FOR SPACE TRANSPORT AND PROPULSION - LAGOS	554,297,113.73	705,329,301.53	614,448,208.53	90,881,093.00	151,032,187.80	469,273,770.23	85,023,343.50	
130	CENTRE FOR BASIC SPACE SCIENCE - NSUKKA	41,636,313.50	362,885,296.28	316,660,989.28	46,224,307.00	321,348,982.78		41,536,313.50	
131	CENTRE FOR GEODESY AND GEODYNAMICS TORO, BAUCHI STATE	288,834,890.33	394,471,656.73	347,353,925.93	47,117,730.80	105,836,966.40	243,327,771.83	45,306,918.50	
132	INGERMAN BUILDING AND ROAD RESEARCH INSTITUTE, LAGOS	512,277,280.89	630,034,548.02	526,401,450.02	103,633,098.00	117,757,267.13	408,644,270.39	103,633,010.50	
133	PROJECT DEVELOPMENT INSTITUTE - ENUGU	714,734,708.17	831,473,070.08	720,014,335.08	111,458,735.00	116,738,361.91	603,276,072.17	111,458,636.00	

NOTE 8

STATEMENTS OF SUBVENTIONS TO PARASTATALS (PERSONNEL COST AND OVERHEAD COST) FOR 2013 ANALYSIS OF FUNDING 2013



S/N	PARASTATALS	TOTAL RECURRENT SUBVENTION	TOTAL RECURRENT BUDGET	PERSONNEL COST BUDGET 2013	OVERHEAD COST BUDGET 2013	VARIANCE	ACTUAL FUNDING-PERSONNEL COST	ACTUAL FUNDING-OVERHEAD COST	THROUGH MDAS
	FEDERAL MINISTRY OF TRANSPORT								
167	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	845,817,106.40	1,118,476,706.68	600,039,418.68	518,437,288.00	272,659,600.28	501,077,354.40	344,739,752.00	
168	NIGERIAN RAILWAY CORPORATION	3,416,367,312.90	4,225,968,822.32	4,031,228,972.32	194,739,850.00	809,601,509.42	3,379,392,780.90	36,974,532.00	
169	NATIONAL INLAND WATERWAYS AUTHORITY	865,726,641.47	741,787,504.60	704,812,969.78	36,974,534.82	(123,939,136.87)	590,539,353.47	275,187,288.00	
170	MARITIME ACADEMY- ORON	747,465,578.44	867,606,606.48	744,614,738.48	122,991,868.00	120,141,028.04	624,473,713.44	122,991,865.00	
	TOTAL FEDERAL MINISTRY OF TRANSPORT	5,875,376,639.21	6,953,839,640.08	6,080,696,099.26	873,143,540.82	1,078,463,000.87	5,095,483,202.21	779,893,437.00	
	FEDERAL MINISTRY OF AVIATION								
172	NIGERIA METEOROLOGICAL SERVICES (NIMET)	2,085,238,792.74	2,904,111,048.71	2,664,574,562.71	239,536,486.00	818,872,255.97	1,845,702,404.74	239,536,388.00	
173	NIGERIA COLLEGE OF AVIATION TECHNOLOGY - ZARIA	1,922,526,795.59	2,158,039,386.99	1,681,187,648.99	476,851,738.00	235,512,591.40	1,445,675,155.59	476,851,640.00	
174	ACCIDENT INVESTIGATION BUREAU	359,396,594.06	354,186,892.46	108,849,044.46	245,337,848.00	(5,209,701.60)	114,058,845.06	245,337,749.00	
	TOTAL FEDERAL MINISTRY OF AVIATION	4,367,162,182.39	5,416,337,328.16	4,454,611,256.16	961,726,072.00	1,049,175,145.77	3,405,436,405.39	961,725,777.00	
	FEDERAL MINISTRY OF POWER								
175	TRANSMISSION COMPANY OF NIGERIA								
176	NATIONAL RURAL ELECTRIFICATION AGENCY	585,556,092.58	638,799,618.32	577,922,952.32	60,876,666.00	53,243,525.74	524,679,480.58	60,876,612.00	
177	NIGERIAN ELECTRICITY REGULATION COMMISSION	998,902,032.40	1,090,066,222.50	762,174,807.50	327,891,415.00	91,164,190.10	671,010,714.40	327,891,318.00	
178	NATIONAL POWER TRAINING INSTITUTE	189,690,568.76	961,440,618.97	838,854,628.73	122,585,990.24	771,750,050.21	97,751,077.76	91,939,491.00	
179	NIGERIA ELECTRICITY LIABILITY MANAGEMENT LTD.	810,177,994.76	208,035,838.61	114,639,614.61	93,396,224.00	(602,142,156.15)	740,130,842.76	70,047,152.00	
	TOTAL FEDERAL MINISTRY OF POWER	2,584,326,688.50	2,898,342,298.39	2,293,592,003.15	604,750,295.24	314,015,609.89	2,033,572,115.50	550,754,573.00	
	FEDERAL MIN OF PETROLEUM RESOURCES								
180	PETROLEUM TRAINING INSTITUTE	7,377,016,555.95	9,507,927,846.81	9,307,710,476.40	200,217,370.41	2,130,911,290.86	7,176,799,283.95	200,217,272.00	
181	NIGERIA NUCLEAR REGULATORY AGENCY	1,042,455,967.08	1,135,209,337.12	985,481,447.12	149,727,890.00	92,753,370.04	892,728,079.08	149,727,888.00	
182	PETROLEUM EQUALIZATION FUND								
183	NIGERIA CONTENT DEVELOPMENT AND MONITORING BOARD	2,728,406,492.09	2,854,840,690.35	2,631,384,645.30	223,456,045.05	126,434,198.26	2,504,950,448.09	223,456,044.00	
	TOTAL FEDERAL MIN OF PETROLEUM RESOURCES	11,147,879,015.12	13,497,977,874.28	12,924,576,568.82	573,401,305.46	2,350,098,859.16	10,574,477,811.12	573,401,204.00	
	FEDERAL MINISTRY OF MINES AND STEEL DEVELOPMENT-								
184	NATIONAL METALLURGICAL DEVELOPMENT CENTRE JOS.	417,104,354.72	539,515,348.67	462,467,729.67	77,047,619.00	122,410,993.95	344,556,735.72	72,547,619.00	
185	METALLURGICAL TRAINING INSTITUTE, ONITSHA	503,991,875.03	578,232,659.58	429,691,124.58	148,541,535.00	74,240,784.55	360,350,340.03	143,641,535.00	
186	NATIONAL IRON ORE MINING PROJECT - ITAKPE	796,839,219.57	1,428,470,110.94	1,428,470,110.94		631,630,891.37	796,839,219.57		
187	AJAKUTA STEEL COMPANY LIMITED	2,342,554,582.98	3,710,566,019.31	3,710,566,019.31		1,368,011,436.33	2,342,554,582.98		
188	COUNCIL OF NIGERIAN MINING ENGINEERS AND GEOSCIENCES	66,191,457.03	74,968,843.92	35,035,895.92	39,932,948.00	8,777,386.89	26,958,509.03	39,232,948.00	
189	MDA GRANTS FROM MIN. OF MINES & STEEL DEV.	11,000,000.00				(11,000,000.00)			11,000,000.00
	TOTAL FEDERAL MINISTRY OF MINES AND STEEL DEVELOPMENT	4,137,681,489.33	6,331,752,982.43	6,066,230,880.43	265,522,102.00	2,194,071,493.10	3,871,259,387.33	255,422,102.00	11,000,000.00

NOTE 8

STATEMENTS OF SUBVENTIONS TO PARASTATALS (PERSONNEL COST AND OVERHEAD COST) FOR 2013 ANALYSIS OF FUNDING 2013



SN	PARASTATALS	TOTAL RECURRENT SUBVENTION	TOTAL RECURRENT BUDGET	PERSONNEL COST BUDGET 2013	OVERHEAD COST BUDGET 2013	VARIANCE	ACTUAL FUNDING-PERSONNEL COST	ACTUAL FUNDING - OVERHEAD COST	THROUGH MDAS
	FEDERAL MINISTRY OF WORKS								
190	FEDERAL SCHOOL OF SURVEY, OYO	603,641,311.94	710,511,582.03	659,150,299.03	51,361,283.00	106,870,270.09	552,280,127.94	51,361,184.00	
	TOTAL FEDERAL MINISTRY OF WORKS	603,641,311.94	710,511,582.03	659,150,299.03	51,361,283.00	106,870,270.09	552,280,127.94	51,361,184.00	
	FED. MIN. OF TOURISM CULTURE AND NATIONAL ORIENTATION-								
191	NIGERIAN TOURISM DEVELOPMENT CORPORATION	778,677,498.86	955,204,814.51	479,752,943.51	475,451,871.00	176,527,315.65	309,757,878.36	468,919,620.50	
192	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	3,321,049,886.72	3,773,020,912.42	3,394,247,467.20	378,773,445.23	451,971,025.70	2,942,276,548.18	378,773,338.54	
193	NATIONAL COUNCIL OF ARTS AND CULTURE	1,172,903,424.92	1,314,432,349.55	1,059,890,069.55	254,542,280.00	141,528,924.63	918,361,241.92	254,542,183.00	
194	CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	353,294,075.39	416,450,356.40	267,124,012.40	149,326,344.00	63,156,281.01	203,967,731.39	149,326,344.00	
195	NATIONAL TROUPE OF NIGERIA	312,149,796.47	336,171,499.57	171,472,313.57	164,699,186.00	24,021,703.10	147,450,612.14	164,699,184.33	
196	NATIONAL THEATRE, IGANMU LAGOS	373,846,810.69	474,244,565.50	337,649,664.50	136,594,901.00	100,397,754.81	237,251,910.12	136,594,900.57	
197	NATIONAL WAR MUSEUM UMUAHIA	98,439,478.10	112,373,805.61	103,923,186.48	8,450,619.13	13,934,327.51	89,988,861.60	8,450,616.50	
198	NATIONAL INSTITUTE FOR CULTURE ORIENTATION	1,210,863,981.36	1,370,821,594.23	986,580,923.23	384,240,671.00	159,957,612.87	826,623,365.53	384,240,615.83	
199	INSTITUTE OF ARCHEOLOGY AND MUSEUM STUDIES- JOS	91,191,819.58	114,865,384.70	100,521,296.57	14,344,088.12	23,673,565.12	76,847,828.58	14,343,991.00	
200	NATIONAL ORIENTATION AGENCY	4,562,599,973.36	5,334,499,045.68	4,760,892,953.26	573,606,092.42	771,899,072.32	3,988,993,977.96	573,605,995.40	
	TOTAL FED. MIN. OF TOURISM CULTURE AND NATIONAL ORIENTATION	12,275,016,745.45	14,202,084,328.17	11,662,054,830.27	2,540,029,497.90	1,927,067,582.72	9,741,519,955.78	2,533,496,789.67	
	NATIONAL PLANNING COMMISSION								
201	NIGERIA INSTITUTE FOR SOCIAL AND ECONOMIC RESEARCH	659,617,616.36	835,996,666.28	720,142,621.28	115,854,045.00	176,379,049.92	543,763,668.36	115,853,948.00	
202	CENTRE FOR MANAGEMENT DEVELOPMENT	534,721,510.72	691,677,698.55	640,840,812.55	50,836,886.00	156,956,187.83	483,884,626.72	50,836,884.00	
	TOTAL NATIONAL PLANNING COMMISSION	1,194,339,127.08	1,527,674,364.83	1,360,983,433.83	166,690,931.00	333,335,237.75	1,027,648,295.08	166,690,832.00	
	FEDERAL MINISTRY OF WATER RESOURCES								
204	ANAMBRA/IMO RBDA	451,296,549.48	525,147,407.51	455,494,869.76	69,652,537.75	73,850,858.03	381,644,013.48	69,652,536.00	
205	BENIN/OWENA RBDA	308,575,307.84	358,898,577.08	310,381,573.08	48,517,004.00	50,323,269.24	260,058,304.34	48,517,003.50	
206	CHAD BASIN RBDA	359,749,499.67	416,412,142.37	349,481,944.37	66,930,198.00	56,662,642.70	292,819,307.17	66,930,192.50	
207	CROSS RIVER RBDA	351,375,550.62	405,964,655.89	336,692,833.89	69,271,822.00	54,589,105.27	282,103,736.62	69,271,814.00	
208	HADEJIA-JAMA'ARE RBDA	375,350,493.64	769,366,364.47	384,683,182.24	384,683,182.24	394,015,870.83	322,313,253.14	53,037,240.50	
209	LOWER BENUE RBDA	305,568,359.47	355,180,592.29	305,996,666.29	49,183,926.00	49,612,232.82	256,384,438.97	49,183,920.50	
210	LOWER NIGER RBDA	493,763,098.68	576,457,199.26	510,037,910.26	66,419,289.00	82,694,100.58	427,343,816.68	66,419,282.00	
211	NIGER DELTA RBDA	504,468,799.15	587,048,823.96	509,334,320.96	77,714,503.00	82,580,024.81	426,754,301.65	77,714,497.50	
212	NATIONAL WATER RESOURCES INSTITUTE-KADUNA	404,178,137.75	307,178,348.90	266,646,342.00	40,532,006.90	(96,999,788.85)	324,621,161.75	79,556,976.00	
213	OGUN/OSUN RBDA	445,385,691.69	466,994,664.12	387,437,686.12	79,556,978.00	21,608,972.43	361,776,399.69	83,609,292.00	
214	SOKOTO RIMA RBDA	303,641,724.68	515,392,021.57	431,782,729.57	83,609,292.00	211,750,296.89	257,839,283.18	45,802,441.50	
215	UPPER BENUE RBDA	333,007,600.96	353,535,476.82	307,733,033.82	45,802,443.00	20,527,875.86	286,669,876.96	46,337,724.00	
216	UPPER NIGER RBDA	263,946,011.94	388,480,401.16	342,142,677.16	46,337,724.00	124,534,389.22	223,414,007.94	40,532,004.00	
	TOTAL FEDERAL MINISTRY OF WATER RESOURCES	4,900,306,825.57	6,026,056,675.39	4,897,845,769.51	1,128,210,905.89	1,125,749,849.82	4,103,741,901.57	796,564,924.00	

NOTE 8

STATEMENTS OF SUBVENTIONS TO PARASTATALS (PERSONNEL COST AND OVERHEAD COST) FOR 2013 ANALYSIS OF FUNDING 2013



S/N	PARASTATALS	TOTAL RECURRENT SUBVENTION	TOTAL RECURRENT BUDGET	PERSONNEL COST BUDGET 2013	OVERHEAD COST BUDGET 2013	VARIANCE	ACTUAL FUNDING-PERSONNEL COST	ACTUAL FUNDING - OVERHEAD COST	THROUGH MDAS
	LAW & JUSTICE		-						
	FEDERAL MIN. OF JUSTICE		-						
217	LEGAL AID COUNCIL	792,988,073.15	969,094,045.11	734,448,656.11	234,645,389.00	176,105,971.96	558,342,687.65	234,645,385.50	
218	COUNCIL OF LEGAL EDUCATION	1,100,744,396.61	1,284,379,609.00	1,132,619,168.00	151,760,441.00	183,635,212.39	948,983,959.11	151,760,437.50	
219	REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	70,869,168.90	76,443,262.18	34,379,621.18	42,063,641.00	5,574,093.28	28,805,531.90	42,063,637.00	
220	NATIONAL DRUG LAW ENFORCEMENT AGENCY	9,318,344,255.71	9,516,373,141.01	8,931,325,237.02	585,047,903.99	198,028,885.30	8,733,296,351.71	585,047,904.00	
221	NIGERIA COPYRIGHT COMMISSION	627,650,646.51	795,711,350.22	501,301,309.39	294,410,040.83	168,060,703.71	333,672,988.51	293,977,658.00	
222	MDA GRANTS	1,428,000.00	-	-	-	(1,428,000.00)			1,428,000.00
	TOTAL FEDERAL MIN. OF JUSTICE	11,912,024,540.88	12,642,001,407.53	11,334,073,991.71	1,307,927,415.82	729,976,866.65	10,603,101,518.88	1,307,495,022.00	1,428,000.00
	REGIONAL SECTOR	-	-	-	-	-	-	-	
	MDA GRANTS	32,954,483.38	-	-	-	-	-	-	32,954,483.38
	REGIONAL SECTOR	32,954,483.38	-	-	-	-	-	-	32,954,483.38
	SOCIAL SECTOR	-	-	-	-	-	-	-	
	TOTAL FED MIN OF YOUTH DEVELOPMENT	-	-	-	-	-	-	-	
	FEDERAL MINISTRY OF EDUCATION								
223	EDUCATION TAX FUND	307,131,915.50	486,902,741.99	445,405,473.03	41,497,268.96	179,770,826.49	269,092,751.50	38,039,164.00	
224	WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)	536,888,350.02	632,174,381.20	571,929,998.20	60,244,383.00	95,286,031.18	476,643,969.02	60,244,381.00	
225	JOINT ADMISSIONS MATRICULATION BOARD	2,092,083,624.07	2,477,538,749.71	2,377,397,190.71	100,141,559.00	385,455,125.64	1,991,942,085.07	100,141,539.00	
226	WEST AFRICAN EXAMINATION COUNCIL (LOCAL)	2,919,718,966.22	3,475,282,603.21	3,426,586,828.21	48,695,775.00	555,563,636.99	2,871,023,213.22	48,695,753.00	
227	NIGERIA INSTITUTE FOR EDUCATION PLANNERS AND ADMINISTRATION	471,043,917.58	542,742,174.19	442,218,136.19	100,524,038.00	71,698,256.61	370,519,879.58	100,524,038.00	
228	NATIONAL LIBRARY NIGERIA	959,528,849.39	1,483,468,395.07	1,208,658,695.29	274,809,699.78	523,939,545.68	685,388,922.39	274,139,927.00	
229	NATIONAL EXAMINATION COUNCIL	4,334,504,244.71	5,095,797,717.65	4,892,849,017.65	202,948,700.00	761,293,472.94	4,131,555,571.71	202,948,673.00	
230	MASS LITERACY COUNCIL	715,214,823.27	831,006,581.73	732,827,962.03	98,178,619.70	115,791,758.46	617,036,230.27	98,178,593.00	
231	NOMADIC EDUCATION COMMISSION	349,881,186.74	405,053,057.66	340,287,037.66	64,766,020.00	55,171,870.92	285,115,189.74	64,765,997.00	
232	NATIONAL EDUCATION RESEARCH AND DEVELOPMENT COUNCIL	1,154,494,749.61	1,383,508,741.40	962,257,806.40	421,250,935.00	229,013,991.79	806,243,836.11	348,250,913.50	
233	NAT EDUCATION RESOURCE DEV COUNCIL: CURRICULUM DEVELOPMENT	72,999,997.00	-	-	-	(72,999,997.00)			72,999,997.00
234	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	1,059,769,583.13	1,250,744,902.04	1,177,891,095.04	72,853,807.00	190,975,318.91	986,915,802.13	72,853,781.00	
235	TEACHERS REGISTRATION COUNCIL OF NIGERIA	612,202,912.36	713,681,628.61	625,896,859.61	87,784,769.00	101,478,716.25	524,418,167.36	87,784,745.00	
236	COMPUTER REGISTRATION COUNCIL OF NIGERIA	181,804,777.06	211,456,835.10	178,866,761.10	32,590,074.00	29,652,058.04	149,866,504.54	31,938,272.52	
237	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	651,485,880.10	742,230,786.83	564,866,117.95	177,364,668.88	90,744,906.73	474,121,232.10	177,364,648.00	
238	NATIONAL TEACHERS INSTITUTE	1,167,550,964.59	1,358,524,095.00	1,177,877,555.00	180,646,540.00	190,973,130.41	986,904,447.59	180,646,517.00	
239	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	181,540,257.66	210,287,048.49	178,492,314.61	31,794,733.88	28,746,790.83	149,745,533.78	31,794,723.88	
240	NATIONAL BOARD FOR TECHNICAL EDUCATION SECRETARIAT	1,118,307,844.77	1,264,451,187.58	966,469,712.18	297,981,475.40	146,143,342.81	820,326,379.37	297,981,465.40	

NOTE 8

STATEMENTS OF SUBVENTIONS TO PARASTATALS (PERSONNEL COST AND OVERHEAD COST) FOR 2013 ANALYSIS OF FUNDING 2013

S/N	PARASTATALS	TOTAL RECURRENT SUBVENTION	TOTAL RECURRENT BUDGET	PERSONNEL COST BUDGET 2013	OVERHEAD COST BUDGET 2013	VARIANCE	ACTUAL FUNDING-PERSONNEL COST	ACTUAL FUNDING-OVERHEAD COST	THROUGH MDAS
FEDERAL POLYTECHNICS									
241	FEDERAL POLYTECHNIC ADO-EKITI	2,315,322,400.40	2,720,517,135.48	2,595,443,837.48	125,073,298.00	405,194,735.08	2,190,249,130.40	125,073,270.00	
242	FEDERAL POLYTECHNIC BAUCHI	2,085,279,396.41	2,454,973,311.01	2,347,177,531.01	107,795,780.00	369,693,914.60	1,977,483,643.91	107,795,752.50	
243	FEDERAL POLYTECHNIC BIDA	2,664,251,433.33	3,142,398,532.22	2,974,836,340.22	167,562,192.00	478,147,098.89	2,496,689,261.33	167,562,172.00	
244	FEDERAL POLYTECHNIC IDAH	1,770,558,728.48	2,084,821,149.68	1,950,204,940.68	134,616,209.00	314,262,421.20	1,635,942,543.48	134,616,185.00	
245	FEDERAL POLYTECHNIC KAURA-NAMODA	2,231,605,822.14	2,611,657,812.82	2,491,777,551.82	119,880,261.00	380,051,990.68	2,111,725,588.14	119,880,234.00	
246	FEDERAL POLYTECHNIC MUBI	3,361,566,073.18	3,977,871,380.56	3,858,847,322.56	119,024,058.00	616,305,307.38	3,242,542,040.18	119,024,033.00	
247	FEDERAL POLYTECHNIC NASARAWA	2,164,517,043.36	2,536,823,233.17	2,439,101,770.17	97,721,463.00	372,306,189.81	2,066,795,602.36	97,721,441.00	
248	FEDERAL POLYTECHNIC UWANA-AFIKPO	3,186,187,788.51	3,733,922,303.74	3,620,969,108.74	112,953,195.00	547,734,515.23	3,073,234,615.51	112,953,173.00	
249	FEDERAL POLYTECHNIC KADUNA	5,970,771,660.56	7,103,799,389.07	6,843,040,350.07	260,759,039.00	1,133,027,728.51	5,710,012,640.56	260,759,020.00	
250	FEDERAL POLYTECHNIC OFFA	2,377,873,627.73	2,681,021,720.83	2,577,744,311.83	103,277,409.00	303,148,093.10	2,274,596,245.73	103,277,382.00	
251	FEDERAL POLYTECHNIC EDE	1,562,288,564.24	1,844,249,425.35	1,765,656,036.35	78,593,389.00	281,960,861.11	1,483,695,196.24	78,593,368.00	
252	FEDERAL POLYTECHNIC AUCHI	3,704,008,753.94	4,384,015,739.27	4,231,558,295.27	152,457,444.00	680,006,985.33	3,551,551,329.94	152,457,424.00	
253	FEDERAL POLYTECHNIC NEKEDE	2,535,609,696.26	2,995,291,767.60	2,903,277,119.60	92,014,648.00	459,682,071.34	2,443,595,071.26	92,014,625.00	
254	FEDERAL POLYTECHNIC OKO	3,539,689,110.83	4,192,938,281.12	4,050,288,242.12	142,650,039.00	653,249,170.29	3,397,039,093.83	142,650,017.00	
255	FEDERAL POLYTECHNIC DAMATURU	702,175,622.59	825,559,437.88	767,884,520.88	57,674,917.00	123,383,815.29	644,500,726.59	57,674,896.00	
256	FEDERAL POLYTECHNIC HUSSAINI ADAMU	683,507,743.62	792,464,488.15	672,019,670.15	120,444,818.00	108,956,744.53	563,062,947.62	120,444,796.00	
257	FEDERAL POLYTECHNIC GWANDU	2,305,679,235.57	2,710,117,805.77	2,599,333,455.77	110,784,350.00	404,438,570.20	2,194,894,907.57	110,784,328.00	
258	FEDERAL POLYTECHNIC ILARO	1,464,384,685.66	1,733,664,810.85	1,666,495,118.85	67,169,692.00	269,280,125.19	1,397,215,016.66	67,169,669.00	
259	YABA COLLEGE OF TECHNOLOGY	3,193,122,329.68	3,766,879,270.84	3,554,750,803.84	212,128,467.00	573,756,941.16	2,980,993,884.68	212,128,445.00	
260	FEDERAL POLYTECHNIC BALI	713,492,285.62	809,657,256.00	611,685,983.00	197,971,273.00	96,164,970.38	515,521,033.62	197,971,252.00	
261	FEDERAL POLYTECHNIC EKOWE	1,052,504,592.58	1,213,665,877.90	1,016,287,148.90	197,378,729.00	161,161,285.32	855,027,130.58	197,477,462.00	
FEDERAL COLLEGE OF EDUCATION									
262	FEDERAL COLLEGE OF EDUCATION, ABEOKUTA	1,463,882,537.71	1,734,191,370.66	1,667,201,694.66	66,989,676.00	270,308,832.95	1,396,892,881.71	66,989,656.00	
263	FEDERAL COLLEGE OF EDUCATION, AKOKA	1,265,489,977.32	1,507,102,629.87	1,447,150,508.87	59,952,121.00	241,612,652.55	1,205,537,877.32	59,952,100.00	
264	FEDERAL COLLEGE OF EDUCATION, ASABA	1,518,386,502.09	1,792,270,615.40	1,702,916,927.40	89,353,688.00	273,884,113.31	1,429,032,850.09	89,353,652.00	
265	FEDERAL COLLEGE OF EDUCATION, BICI	1,177,453,327.82	1,391,410,517.63	1,336,399,119.63	55,011,398.00	213,957,189.81	1,122,441,951.82	55,011,376.00	
266	FEDERAL COLLEGE OF EDUCATION, GOMBE	1,318,525,148.83	1,561,889,247.37	1,505,367,097.37	56,522,150.00	243,364,098.54	1,262,003,020.83	56,522,128.00	
267	FEDERAL COLLEGE OF EDUCATION, GAUSAU	771,141,916.94	907,526,351.08	841,187,279.08	66,339,072.00	136,384,434.14	704,802,864.94	66,339,052.00	
268	FEDERAL COLLEGE OF EDUCATION, KANO	1,555,162,815.22	1,840,902,101.95	1,762,373,142.95	78,528,959.00	285,739,286.73	1,476,633,885.22	78,528,930.00	
269	FEDERAL COLLEGE OF EDUCATION, KATSINA	1,121,893,964.80	1,325,752,429.62	1,257,351,373.62	68,401,056.00	203,858,464.82	1,053,492,928.80	68,401,036.00	
270	FEDERAL COLLEGE OF EDUCATION, KOTANGORA	1,297,244,993.43	1,535,624,354.68	1,470,268,198.68	65,356,156.00	238,379,361.25	1,231,888,860.43	65,356,133.00	
271	FEDERAL COLLEGE OF EDUCATION, OBUKU	1,601,371,220.28	1,885,361,771.72	1,751,587,357.72	133,774,414.00	283,990,551.44	1,467,596,834.28	133,774,386.00	
272	FEDERAL COLLEGE OF EDUCATION, OKENE	1,626,158,152.31	1,915,599,458.03	1,804,443,461.03	111,155,997.00	289,441,305.72	1,515,002,182.31	111,155,970.00	
273	FEDERAL COLLEGE OF EDUCATION, OMIUKU	1,824,695,902.01	2,162,508,788.68	2,083,550,960.68	78,957,828.00	337,812,886.67	1,745,738,094.01	78,957,808.00	
274	FEDERAL COLLEGE OF EDUCATION, ONDO	1,889,379,922.02	2,221,403,838.95	2,129,959,528.95	91,444,310.00	332,023,916.93	1,797,935,634.02	91,444,288.00	
275	FEDERAL COLLEGE OF EDUCATION, OYO	1,834,673,868.28	2,172,291,837.69	2,082,348,810.69	89,943,027.00	337,617,969.41	1,744,730,863.28	89,943,005.00	



NOTE 8

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S/N	PARASTATALS	TOTAL RECURRENT SUBVENTION	TOTAL RECURRENT BUDGET	PERSONNEL COST BUDGET 2013	OVERHEAD COST BUDGET 2013	VARIANCE	ACTUAL FUNDING-PERSONNEL COST	ACTUAL FUNDING - OVERHEAD COST	THROUGH MDAS
276	FEDERAL COLLEGE OF EDUCATION, PANKSHIN	1,596,585,262.83	1,887,271,800.61	1,792,886,628.61	94,385,172.00	290,686,537.78	1,502,200,110.83	94,385,152.00	
277	FEDERAL COLLEGE OF EDUCATION, POTISKUM	1,124,849,060.60	1,325,604,205.02	1,247,927,046.02	77,677,159.00	200,755,144.42	1,047,171,927.60	77,677,133.00	
278	FEDERAL COLLEGE OF EDUCATION, UMUNZE	1,396,687,738.53	1,655,040,386.90	1,567,161,388.90	87,878,998.00	258,352,648.37	1,308,808,768.53	87,878,970.00	
279	FEDERAL COLLEGE OF EDUCATION, YOLA	1,400,760,849.39	1,659,497,443.38	1,604,613,104.38	54,884,339.00	258,736,593.99	1,345,876,539.39	54,884,310.00	
280	FEDERAL COLLEGE OF EDUCATION, ZARIA	2,997,070,088.15	3,558,938,642.23	3,465,474,112.23	93,464,530.00	561,868,554.08	2,903,605,586.15	93,464,502.00	
281	FEDERAL COLLEGE OF EDUCATION, EHA-AMUFU	1,118,023,761.26	1,322,189,750.98	1,259,248,059.98	62,941,691.00	204,165,989.72	1,055,082,099.26	62,941,662.00	
282	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	3,586,562,732.11	4,259,586,277.38	4,169,302,733.38	90,283,544.00	673,023,545.27	3,496,279,215.11	90,283,517.00	
283	NATIONAL UNIVERSITY COMMISSION SECRETARIAT	1,741,141,707.65	2,133,896,765.38	1,481,885,010.38	652,011,755.00	392,755,057.73	1,094,637,971.65	646,503,736.00	
FEDERAL UNIVERSITIES									
284	UNIVERSITY OF IBADAN	11,857,347,865.36	13,202,586,078.20	12,952,569,376.20	250,016,702.00	1,345,238,212.84	11,607,331,175.36	250,016,690.00	
285	UNIVERSITY OF LAGOS	10,000,087,650.15	11,051,384,980.40	10,890,672,817.40	160,712,163.00	1,051,297,330.25	9,839,375,509.15	160,712,141.00	
286	UNIVERSITY OF NIGERIA NNSUKA	10,766,994,198.19	12,006,396,158.06	11,791,737,518.06	214,658,640.00	1,239,401,959.87	10,552,335,578.19	214,658,620.00	
287	AHMADU BELLO UNIVERSITY, ZARIA	10,095,713,339.47	11,267,398,967.21	11,055,285,122.21	212,113,845.00	1,171,685,627.74	9,883,599,521.47	212,113,818.00	
288	OBAFEMI AWOLOWO UNIVERSITY	8,840,950,114.52	10,009,897,172.51	9,843,238,542.51	166,658,630.00	1,168,947,057.99	8,774,291,506.52	166,658,608.00	
289	UNIVERSITY OF BENIN	12,074,955,408.13	13,319,454,458.06	13,161,527,945.06	157,926,513.00	1,244,499,049.93	11,917,028,922.13	157,926,486.00	
290	UNIVERSITY OF JOS	5,816,943,610.72	6,500,092,230.64	6,338,222,090.64	161,870,140.00	683,148,619.92	5,855,073,493.72	161,870,117.00	
291	UNIVERSITY OF CALABAR	9,379,339,521.93	10,531,269,261.46	10,337,370,485.46	193,898,776.00	1,151,929,739.53	9,185,440,768.93	193,898,753.00	
292	UNIVERSITY OF ILORIN	4,574,497,686.90	6,002,794,456.64	5,960,714,282.64	42,080,174.00	1,428,296,769.74	4,532,417,534.90	42,080,152.00	
293	UNIVERSITY OF ABUJA	3,557,420,484.70	3,935,966,263.03	3,824,812,332.03	111,153,931.00	378,545,778.33	3,446,266,579.70	111,153,905.00	
294	UNIVERSITY OF AGRICULTURE, ABEOKUTA	4,663,077,131.27	5,189,348,710.75	5,057,902,780.75	131,445,930.00	526,271,579.48	4,531,631,226.27	131,445,905.00	
295	UNIVERSITY OF AGRICULTURE MAKURDI	4,547,871,121.96	5,072,363,287.09	4,996,834,830.09	75,528,457.00	524,492,165.13	4,472,342,685.96	75,528,436.00	
296	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	3,590,635,741.71	3,996,000,927.37	3,924,849,620.37	71,351,307.00	405,365,185.66	3,519,284,466.71	71,351,275.00	
297	UNIVERSITY OF PORT - HARCOURT	8,650,714,141.13	9,603,807,040.49	9,474,919,930.49	128,887,110.00	953,092,899.36	8,521,827,065.13	128,887,076.00	
298	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	3,576,183,190.45	3,851,768,032.74	3,768,056,773.74	83,711,259.00	275,584,842.29	3,492,471,953.45	83,711,237.00	
299	UNIVERSITY OF TECHNOLOGY, OWERRI	6,857,500,860.69	6,647,022,642.99	6,471,783,226.99	175,239,416.00	743,072,782.30	5,728,710,473.69	175,239,387.00	
300	UNIVERSITY OF TECHNOLOGY AKURE	3,719,988,558.02	4,154,473,183.41	3,999,402,038.41	155,071,145.00	434,484,625.39	3,564,917,437.02	155,071,121.00	
301	UNIVERSITY OF TECHNOLOGY, MINNA	3,832,770,126.04	4,290,232,489.00	4,168,545,458.00	121,687,031.00	457,462,362.96	3,711,083,124.04	121,687,002.00	
302	UNIVERSITY OF TECHNOLOGY, YOLA	3,264,550,201.22	3,635,881,062.31	3,555,567,012.31	80,314,050.00	371,330,861.09	3,184,236,176.22	80,314,025.00	
303	UNIVERSITY OF UYO	7,684,067,764.14	8,538,828,334.10	8,407,034,898.10	131,793,436.00	854,760,569.96	7,552,274,351.14	131,793,413.00	
304	UNIVERSITY OF MAIDUGURI	8,950,124,276.00	9,952,213,274.61	9,745,151,023.61	207,062,251.00	1,002,088,998.61	8,743,062,051.00	207,062,225.00	
305	NNAMDI AZIKIWE UNIVERSITY, AWKA	6,244,993,193.24	7,026,033,686.74	6,933,015,919.74	93,017,767.00	781,040,493.50	6,151,975,452.24	93,017,741.00	
306	BAYERO UNIVERSITY, KANO	6,857,500,580.84	7,580,044,887.13	7,423,196,628.13	156,849,259.00	722,544,306.29	6,700,651,347.84	156,849,233.00	
307	USMAN DAN FODIO UNIVERSITY, SOKOTO	6,239,580,295.35	6,714,093,941.42	6,595,900,821.42	118,193,120.00	474,513,646.07	6,121,387,202.35	118,193,093.00	
308	FRENCH LANGUAGE VILLAGE, BADAGRY	483,325,268.60	558,607,183.19	481,655,455.19	76,951,728.00	75,281,914.59	406,373,560.60	76,951,708.00	
309	ARABIC LANGUAGE VILLAGE, BORNO	300,140,299.12	346,511,391.85	288,075,331.85	58,436,060.00	46,371,092.73	241,704,266.12	58,436,033.00	
310	DIVISION OF AGRICULTURAL COLLEGE, ABU, ZARIA	992,072,384.17	1,149,359,117.71	1,061,532,177.71	87,826,940.00	157,286,733.54	904,245,471.17	87,826,913.00	
311	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	1,093,283,910.06	1,176,472,898.36	1,048,816,924.36	127,655,974.00	83,188,988.30	965,627,944.06	127,655,966.00	
312	NATIONAL OPEN UNIVERSITY	3,513,295,409.71	3,768,705,175.70	3,160,530,342.14	608,174,833.56	255,409,765.99	2,905,120,597.71	608,174,812.00	



NOTE 8

STATEMENTS OF SUBVENTIONS TO PARASTATALS (PERSONNEL COST AND OVERHEAD COST) FOR 2013 ANALYSIS OF FUNDING 2013

S/N	PARASTATALS	TOTAL RECURRENT SUBVENTION	TOTAL RECURRENT BUDGET	PERSONNEL COST BUDGET 2013	OVERHEAD COST BUDGET 2013	VARIANCE	ACTUAL FUNDING-PERSONNEL COST	ACTUAL FUNDING - OVERHEAD COST	THROUGH MDAS
313	FEDERAL UNIVERSITY OYE EKITI	2,138,347,981.17	2,311,026,527.79	2,217,899,722.79	93,126,805.00	172,678,546.62	2,045,221,197.17	93,126,784.00	
314	FEDERAL UNIVERSITY OTUOKE	928,552,604.42	991,160,441.47	898,033,636.47	93,126,805.00	62,607,837.05	835,425,820.42	93,126,784.00	
315	FEDERAL UNIVERSITY DUTSE	1,161,764,694.12	1,248,885,135.47	1,155,758,330.47	93,126,805.00	87,120,441.35	1,068,637,910.12	93,126,784.00	
316	FEDERAL UNIVERSITY NDUFU ALIKE	1,049,430,211.43	1,125,428,674.82	1,032,301,869.82	93,126,805.00	75,998,463.39	956,303,427.43	93,126,784.00	
317	FEDERAL UNIVERSITY LAFIA	974,681,483.20	1,050,840,486.95	957,713,681.95	93,126,805.00	76,159,003.75	881,554,699.20	93,126,784.00	
318	FEDERAL UNIVERSITY DUTSIN - MA	1,607,177,550.82	1,735,291,568.99	1,642,164,763.99	93,126,805.00	128,114,018.17	1,514,050,766.82	93,126,784.00	
319	FEDERAL UNIVERSITY KASHERE	1,867,685,078.47	2,021,108,148.14	1,927,981,343.14	93,126,805.00	153,423,069.67	1,774,558,294.47	93,126,784.00	
320	FEDERAL UNIVERSITY LOKOJA	1,877,436,220.59	2,022,956,881.55	1,929,830,076.55	93,126,805.00	145,520,660.96	1,784,309,436.59	93,126,784.00	
321	FEDERAL UNIVERSITY WUKARI	2,032,000,190.88	2,201,802,596.64	2,108,675,791.64	93,126,805.00	169,802,405.76	1,938,873,406.88	93,126,784.00	
322	UNESCO PARIS	525,463,330.22	-	-	-	(525,463,330.22)	241,963,518.22	283,499,812.00	
	TOTAL:FEDERAL MINISTRY OF EDUCATION	288,932,603,567.16	328,424,530,097.02	315,828,841,487.86	12,595,688,609.16	39,491,926,529.86	276,063,606,233.36	12,868,997,333.80	
	FEDERAL MIN. OF HEALTH								
323	NIGERIA CENTRE FOR DECEASE CONTROL	50,675,277.00	50,675,277.00	50,675,277.00	0.00			50,675,277.00	
324	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	1,478,773,394.54	1,841,355,003.57	1,494,018,936.32	347,336,067.25	362,581,609.03	1,131,437,329.04	347,336,065.50	
325	NATIONAL ARBOVIRUS VECTOR RESEARCH ENUGU	79,416,494.47	87,661,657.79	84,542,778.79	3,118,879.00	8,245,163.32	76,297,615.97	3,118,878.50	
326	RADIOGRAPHERS REGISTRATION BOARD	131,121,791.31	148,499,998.18	141,021,741.18	7,478,257.00	17,378,206.87	123,643,535.31	7,478,256.00	
327	DENTAL TECHNOLOGY REGISTRATION BOARD	91,772,973.18	107,769,931.22	105,062,080.22	2,707,851.00	15,996,958.04	89,065,123.68	2,707,849.50	
328	HEALTH RECORDS OFFICERS REG. BOARD	29,035,727.37	34,058,349.19	32,386,835.19	1,671,514.00	5,022,621.82	27,364,213.37	1,671,514.00	
329	OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	159,561,938.01	185,063,850.38	182,111,539.38	2,952,311.00	25,501,912.37	156,609,627.01	2,952,311.00	
330	COMMUNITY HEALTH PRACTITIONERS REG. BOARD	52,456,053.59	66,266,045.13	62,923,037.13	3,343,008.00	13,809,991.54	49,113,045.59	3,343,008.00	
331	NURSING AND MIDWIFERY COUNCIL	301,215,707.25	348,050,085.81	342,562,301.81	5,487,784.00	46,834,378.56	295,727,917.75	5,487,789.50	
332	PHARMACIST COUNCIL OF NIGERIA	235,522,653.69	493,308,852.20	482,672,409.20	10,636,443.00	257,786,198.51	224,886,212.19	10,636,441.50	
333	MEDICAL AND DENTAL COUNCIL OF NIGERIA	255,647,681.33	170,491,421.66	157,368,150.66	13,123,271.00	(85,156,259.67)	242,524,410.33	13,123,271.00	
334	MEDICAL REHABILITATION THERAPY BORD	153,703,198.56	169,586,382.79	168,903,645.79	60,682,737.00	15,883,184.23	93,020,461.56	60,682,737.00	
335	FEDERAL SCHOOL OF DENTAL TECHNOLOGY AND THERAPY, ENUGU	360,750,541.69	402,358,449.60	358,837,508.60	43,520,941.00	41,607,907.91	317,229,601.69	43,520,940.00	
336	ENVIRONMENTAL HEALTH OFFICERS TUTORS-UCH	32,264,868.94	36,314,657.97	18,414,042.97	17,900,615.00	4,049,789.03	14,364,253.94	17,900,615.00	
337	NURSE TUTOR TRAINING - ENUGU	17,274,785.66	19,909,462.29	18,029,877.29	1,879,585.00	2,634,676.63	15,395,201.66	1,879,584.00	
338	NURSE TUTOR PROGRAMME - AKOKA	83,767,158.61	96,574,207.08	94,766,254.08	1,807,953.00	12,807,048.47	81,959,205.61	1,807,953.00	
339	NURSE TUTOR TRAINING - KADUNA	41,541,233.36	48,610,361.18	45,261,033.18	3,349,328.00	7,069,127.82	38,191,905.86	3,349,327.50	
340	NURSE TUTOR TRAINING - IBADAN	22,839,653.01	26,294,018.92	24,414,433.92	1,879,585.00	3,454,365.91	20,960,069.01	1,879,584.00	
341	NATIONAL POST GRADUATE MEDICAL COLLEGE OF NIGERIA	204,022,868.15	231,138,315.17	198,818,627.17	32,319,688.00	27,115,447.02	171,703,182.65	32,319,685.50	
342	NATIONAL HEALTH EQUIPMENT TRAINING CENTRE LAGOS	1,917,756.00	1,917,756.00	-	1,917,756.00	-	-	1,917,756.00	
343	NATIONAL HEALTH EQUIPMENT TRAINING CENTRE MAIDUGURI	1,917,756.00	1,917,756.00	-	1,917,756.00	-	-	1,917,756.00	
344	NATIONAL HEALTH EQUIPMENT TRAINING CENTRE ZARIA	1,917,756.00	1,917,756.00	-	1,917,756.00	-	-	1,917,756.00	
345	NATIONAL HEALTH EQUIPMENT TRAINING CENTRE ENUGU	1,917,756.00	1,917,756.00	-	1,917,756.00	-	-	1,917,756.00	
346	PHC TUTORS PROGRAMME, UCH, IBADAN	21,537,673.07	24,225,243.77	22,583,817.77	1,641,426.00	2,687,570.70	19,896,247.57	1,641,425.50	



NOTE 8

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S/N	PARASTATALS	TOTAL RECURRENT SUBVENTION	TOTAL RECURRENT BUDGET	PERSONNEL COST BUDGET 2013	OVERHEAD COST BUDGET 2013	VARIANCE	ACTUAL FUNDING-PERSONNEL COST	ACTUAL FUNDING - OVERHEAD COST	THROUGH MDAS
347	PHC TUTORS PROGRAMME_KADUNA	4,689,790.00	4,689,790.00		4,689,790.00			4,689,790.00	
348	COMMUNITY HEALTH TUTOR PROGRAMME UCH	21,794,507.52	24,690,831.97	23,049,404.97	1,641,427.00	2,896,324.45	20,153,081.02	1,641,426.50	
349	UNIVERSITY COLLEGE HOSPITAL IBADAN	6,421,527,695.34	8,753,412,662.41	8,596,821,161.41	156,591,501.00	2,331,884,967.07	6,264,936,194.34	156,591,501.00	
350	LAGOS UNIVERSITY TEACHING HOSPITAL	4,119,587,633.08	6,306,003,708.71	6,188,118,992.71	117,884,716.00	2,186,416,075.63	4,001,702,919.58	117,884,713.50	
351	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	6,052,457,373.88	6,647,560,087.91	6,494,901,733.91	152,658,354.00	595,102,714.03	5,899,799,020.38	152,658,353.50	
352	UNIVERSITY OF NIGERIA TEACHING HOSPITAL ENUGU	7,438,925,010.98	8,266,334,133.09	8,110,718,051.20	155,616,081.89	827,409,122.11	7,283,308,929.98	155,616,081.00	
353	UNIVERSITY OF BENIN TEACHING HOSPITAL	4,537,575,181.36	6,719,193,030.24	6,589,612,851.24	129,580,179.00	2,181,617,848.88	4,407,995,003.86	129,580,177.50	
354	OBAFEMI AWOLowo UNIVERSITY TEACHING HOSPITAL IFE	4,609,219,006.94	6,513,290,734.14	6,354,744,024.14	158,546,710.00	1,904,071,727.20	4,450,672,296.94	158,546,710.00	
355	UNIVERSITY OF ILORIN TEACHING HOSPITAL	5,038,879,145.03	7,028,763,200.82	6,909,801,532.57	118,961,668.25	1,989,884,055.79	4,919,917,479.53	118,961,665.50	
356	JOS UNIVERSITY TEACHING HOSPITAL	5,371,807,434.73	6,018,703,635.24	5,951,105,416.24	67,598,219.00	646,896,200.51	5,304,209,215.73	67,598,219.00	
357	UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	5,284,940,131.01	5,964,918,008.47	5,823,657,227.47	141,260,781.00	679,977,877.46	5,143,679,350.01	141,260,781.00	
358	UNIVERSITY OF CALABAR TEACHING HOSPITAL	5,067,727,375.06	6,843,391,281.06	6,554,773,569.06	288,617,712.00	1,775,663,906.00	4,818,659,479.06	249,067,896.00	
359	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	5,433,141,942.06	6,123,392,803.21	5,991,606,301.21	131,786,502.00	690,250,861.15	5,301,355,441.56	131,786,500.50	
360	USMAN DAN FODIO UNIVERSITY TEACHING HOSPITAL	6,373,437,871.39	7,049,532,937.36	6,891,320,375.36	158,212,562.00	676,095,065.97	6,215,225,311.39	158,212,560.00	
361	AMINU KANO UNIVERSITY TEACHING HOSPITAL	3,416,515,187.84	4,535,424,749.44	4,391,706,692.18	143,718,057.26	1,118,909,561.60	3,272,797,130.84	143,718,057.00	
362	NNAMDI AZIKWE UNIVERSITY TEACHING HOSPITAL	3,924,749,078.69	5,201,721,469.98	5,078,098,164.98	123,623,305.00	1,276,972,391.29	3,801,125,774.69	123,623,304.00	
363	UNIVERSITY OF UYO TEACHING HOSPITAL	3,005,696,909.49	3,950,093,957.23	3,864,153,976.30	85,939,980.93	944,397,047.74	2,893,497,233.49	112,199,676.00	
364	ABUBAKAR TAFAWA BALEWA UNIVERSITY	2,569,997,315.36	2,934,204,117.70	2,822,004,440.70	112,199,677.00	364,206,802.34	2,484,413,774.36	85,583,541.00	
365	FEDERAL SPECIALIST HOSPITAL IRRUA	3,106,077,203.92	4,196,565,445.02	4,110,981,904.02	85,583,541.00	1,090,488,241.10	3,041,622,218.92	64,454,985.00	
366	FEDERAL STAFF HOSPITAL ABUJA	1,035,554,856.36	1,193,253,887.87	1,064,401,835.33	128,852,052.54	157,699,031.51	926,529,982.36	109,024,874.00	
367	FEDERAL PSYCHIATRIC HOSPITAL, ENUGU	1,260,883,692.90	1,420,672,553.78	1,297,854,975.78	122,817,578.00	159,788,860.88	1,151,399,450.90	109,484,242.00	
368	FEDERAL PSYCHIATRIC HOSPITAL, KADUNA	817,953,592.42	895,850,733.35	819,570,607.35	76,280,126.00	77,897,140.93	741,673,468.42	76,280,124.00	
369	FEDERAL PSYCHIATRIC HOSPITAL, CALABAR	1,096,355,481.37	1,238,666,165.41	1,165,357,078.41	73,309,087.00	142,310,684.04	1,032,500,947.87	63,854,533.50	
370	FEDERAL PSYCHIATRIC HOSPITAL, MADUGURI	1,050,908,293.60	1,177,629,376.85	1,104,607,481.85	73,021,895.00	126,721,083.25	977,886,398.60	73,021,895.00	
371	FEDERAL NEURO PSYCHIATRIC HOSPITAL, KWARE SOKOTO	883,791,117.88	1,008,597,892.88	935,408,769.88	73,189,123.00	124,806,775.00	810,601,995.38	73,189,122.50	
372	FEDERAL NEURO PSYCHIATRIC HOSPITAL, YABA	1,892,258,287.26	2,455,927,375.71	2,296,324,085.71	159,603,290.00	563,669,088.45	1,725,988,333.26	166,269,954.00	
373	FEDERAL NEURO PSYCHIATRIC HOSPITAL, ABEOKUTA	1,195,017,032.26	1,861,997,159.51	1,789,276,168.51	72,720,991.00	666,980,127.25	1,122,296,041.76	72,720,990.50	
374	FEDERAL PSYCHIATRIC HOSPITAL, USELU BENIN	1,377,699,288.84	1,556,666,141.99	1,483,579,077.99	73,087,064.00	178,966,853.15	1,304,612,225.34	73,087,063.50	
375	NATIONAL ORTHOPAEDIC HOSPITAL, IGBOBI LAGOS	1,978,507,587.81	2,612,808,688.08	2,527,067,802.08	85,741,086.00	634,301,100.27	1,892,766,502.31	85,741,085.50	
376	NATIONAL ORTHOPAEDIC HOSPITAL, DALA KANO	1,530,405,453.88	1,734,905,882.05	1,657,454,208.05	77,451,674.00	204,500,428.17	1,452,953,781.88	77,451,672.00	
377	NATIONAL ORTHOPAEDIC HOSPITAL, ENUGU	1,901,182,950.42	2,131,905,925.02	2,057,935,434.61	73,970,490.41	230,722,974.60	1,827,212,460.92	73,970,489.50	
378	NATIONAL TB AND LEPROSY REFERRED HOSPITAL AND TRAINING ZARIA	298,069,213.51	327,825,721.83	270,429,830.83	57,395,891.00	29,756,508.32	240,673,322.51	57,395,891.00	



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S/N	PARASTATALS	TOTAL RECURRENT SUBVENTION	TOTAL RECURRENT BUDGET	PERSONNEL COST BUDGET 2013	OVERHEAD COST BUDGET 2013	VARIANCE	ACTUAL FUNDING - PERSONNEL COST	ACTUAL FUNDING - OVERHEAD COST	THROUGH MDAS
FEDERAL MEDICAL CENTRES									
379	FEDERAL MEDICAL CENTRE UMUJAHIA	3,431,426,749.38	3,881,856,249.43	3,824,526,537.43	57,329,712.00	450,429,500.05	3,374,097,037.38	57,329,712.00	
380	FEDERAL MEDICAL CENTRE OWO	2,959,414,891.74	3,317,702,404.57	3,255,440,577.57	62,261,827.00	358,287,512.83	2,897,153,065.24	62,261,826.50	
381	FEDERAL MEDICAL CENTRE ABEOKUTA	3,086,918,099.03	3,506,061,529.79	3,454,167,080.79	51,894,449.00	419,143,430.76	3,035,023,649.53	51,894,449.50	
382	FEDERAL MEDICAL CENTRE OWERRI	3,606,076,696.03	4,015,976,524.50	3,960,114,435.50	55,862,089.00	409,899,828.47	3,550,214,607.03	55,862,089.00	
383	FEDERAL MEDICAL CENTRE MARKURDI	3,603,313,232.53	4,076,251,829.99	4,019,306,566.78	56,945,263.21	472,938,597.46	3,546,367,971.03	56,945,261.50	
384	FEDERAL MEDICAL CENTRE KATSINA	2,101,794,150.61	2,394,912,437.53	2,337,374,663.53	57,537,774.00	293,118,286.92	2,044,256,377.11	57,537,773.50	
385	FEDERAL MEDICAL CENTRE GOMBE	2,394,047,355.21	2,663,962,578.73	2,605,100,902.73	58,861,676.00	269,915,223.52	2,335,185,679.71	58,861,675.50	
386	FEDERAL MEDICAL CENTRE YOBE	1,604,712,656.35	1,754,645,917.36	1,692,277,879.36	62,367,938.00	149,933,161.01	1,542,344,720.35	62,367,936.00	
387	FEDERAL MEDICAL CENTRE ASABA	2,415,021,468.48	2,704,182,888.51	2,641,517,853.33	62,665,035.18	289,161,420.03	2,352,356,434.98	62,665,033.50	
388	FEDERAL MEDICAL CENTRE BIDA	2,069,380,489.71	2,279,776,793.54	2,214,270,663.54	65,506,130.00	210,396,303.83	2,003,874,361.71	65,506,128.00	
389	FEDERAL MEDICAL CENTRE GUSAU ZAMFARA	1,636,063,789.58	1,823,233,095.42	1,760,472,180.42	62,760,915.00	187,169,305.84	1,573,302,876.08	62,760,913.50	
390	FEDERAL MEDICAL CENTRE YOLA	1,930,390,952.46	2,108,689,659.16	2,050,339,160.16	58,350,499.00	178,298,706.70	1,872,040,453.96	58,350,498.50	
391	FEDERAL MEDICAL CENTRE, ABAKALIKI	6,688,460,281.24	7,358,688,641.39	7,215,515,407.39	143,173,234.00	670,228,360.15	6,569,149,251.24	119,311,030.00	
392	FEDERAL MEDICAL CENTRE IDO-EKITI	3,684,747,018.32	4,113,962,603.14	4,044,979,842.14	68,982,761.00	429,215,584.82	3,615,764,260.82	68,982,757.50	
393	FEDERAL MEDICAL CENTRE LOKOJA	1,775,475,946.38	1,973,805,962.44	1,866,642,350.44	107,163,612.00	198,330,016.06	1,668,312,334.38	107,163,612.00	
394	FEDERAL MEDICAL CENTRE AZARE	1,854,544,295.78	2,049,770,829.57	1,992,549,628.57	57,221,201.00	195,226,533.79	1,797,323,098.28	57,221,197.50	
395	FEDERAL MEDICAL CENTRE KEBBI	1,454,139,956.06	1,625,318,858.76	1,568,929,001.76	56,389,857.00	171,178,902.70	1,397,750,099.06	56,389,857.00	
396	FEDERAL MEDICAL CENTRE TARABA	1,718,370,279.46	1,939,723,935.34	1,894,944,585.34	44,779,350.00	221,353,655.88	1,673,590,929.96	44,779,349.50	
397	FEDERAL MEDICAL CENTRE JIGAWA	691,393,865.42	835,885,105.25	778,985,084.39	56,900,020.86	144,491,239.83	634,493,847.92	56,900,017.50	
398	FEDERAL MEDICAL CENTRE NASARAWA	4,638,306,362.13	5,281,127,723.77	5,177,866,450.77	103,261,273.00	642,821,361.64	4,560,860,408.13	77,445,954.00	
399	FEDERAL MEDICAL CENTRE BAYELSA	2,194,503,766.71	2,471,693,609.54	2,413,765,745.91	57,927,863.63	277,189,842.83	2,136,575,902.71	57,927,864.00	
400	FEDERAL MEDICAL CENTRE. EBUTE METTA	1,928,914,233.29	2,177,580,102.78	2,122,825,077.78	54,755,025.00	248,665,869.49	1,874,159,208.29	54,755,025.00	
401	NATIONAL EYE CENTRE KADUNA	1,278,180,840.04	1,452,003,905.82	1,390,699,406.82	61,304,499.00	173,823,065.78	1,216,876,342.54	61,304,497.50	
402	INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	99,055,244.04	109,664,224.92	83,962,762.92	25,701,462.00	10,608,980.88	73,353,782.54	25,701,461.50	
FEDERAL STAFF CLINICS									
403	FEDERAL STAFF CLINIC, ABUJA PHASE I	4,081,835.00	4,081,835.00	4,081,835.00	4,081,835.00	-	4,081,835.00	4,081,835.00	
404	FEDERAL STAFF HOSPITAL ABUJA PHASE II	4,081,835.00	4,081,835.00	4,081,835.00	4,081,835.00	-	4,081,835.00	4,081,835.00	
405	FEDERAL STAFF EYE CLINIC, ABUJA	4,081,835.00	4,081,835.00	4,081,835.00	4,081,835.00	-	4,081,835.00	4,081,835.00	
406	FEDERAL STAFF DENTAL CLINIC, ABUJA	4,081,835.00	4,081,835.00	4,081,835.00	4,081,835.00	-	4,081,835.00	4,081,835.00	
407	FEDERAL STAFF DENTAL CLINIC, LAGOS	4,081,835.00	4,081,835.00	4,081,835.00	4,081,835.00	-	4,081,835.00	4,081,835.00	
408	FEDERAL STAFF CLINIC GWARINPA	4,081,835.00	4,081,835.00	4,081,835.00	4,081,835.00	-	4,081,835.00	4,081,835.00	
POST HEALTH SERVICE (PHS)									
409	PORT HEALTH SERVICE, ABUJA	1,923,036.00	1,923,036.00	1,923,036.00	1,923,036.00	-	1,923,036.00	1,923,036.00	
410	PORT HEALTH SERVICE YOLA	1,923,036.00	1,923,036.00	1,923,036.00	1,923,036.00	-	1,923,036.00	1,923,036.00	
411	PORT HEALTH SERVICE JALINGO	1,923,036.00	1,923,036.00	1,923,036.00	1,923,036.00	-	1,923,036.00	1,923,036.00	
412	PORT HEALTH SERVICE MAIDUGURI	1,923,036.00	1,923,036.00	1,923,036.00	1,923,036.00	-	1,923,036.00	1,923,036.00	
413	PORT HEALTH SERVICE DAMATURU	1,923,036.00	1,923,036.00	1,923,036.00	1,923,036.00	-	1,923,036.00	1,923,036.00	
414	PORT HEALTH SERVICE KANO	1,923,036.00	1,923,036.00	1,923,036.00	1,923,036.00	-	1,923,036.00	1,923,036.00	
415	PORT HEALTH SERVICE KATSINA	1,923,036.00	1,923,036.00	1,923,036.00	1,923,036.00	-	1,923,036.00	1,923,036.00	
416	PORT HEALTH SERVICE DUTSE	1,923,036.00	1,923,036.00	1,923,036.00	1,923,036.00	-	1,923,036.00	1,923,036.00	
417	PORT HEALTH SERVICE ILORIN	1,923,036.00	1,923,036.00	1,923,036.00	1,923,036.00	-	1,923,036.00	1,923,036.00	
418	PORT HEALTH SERVICE SOKOTO	1,923,036.00	1,923,036.00	1,923,036.00	1,923,036.00	-	1,923,036.00	1,923,036.00	
419	PORT HEALTH SERVICE IBADAN	1,923,036.00	1,923,036.00	1,923,036.00	1,923,036.00	-	1,923,036.00	1,923,036.00	
420	PORT HEALTH SERVICE, ABEOKUTA	1,923,036.00	1,923,036.00	1,923,036.00	1,923,036.00	-	1,923,036.00	1,923,036.00	
421	PORT HEALTH SERVICE PORT-HARCOURT	1,923,036.00	1,923,036.00	1,923,036.00	1,923,036.00	-	1,923,036.00	1,923,036.00	
422	PORT HEALTH SERVICE CALABAR	1,923,036.00	1,923,036.00	1,923,036.00	1,923,036.00	-	1,923,036.00	1,923,036.00	
423	PORT HEALTH SERVICE LAGOS	1,923,036.00	1,923,036.00	1,923,036.00	1,923,036.00	-	1,923,036.00	1,923,036.00	
424	PORT HEALTH WARRI	1,923,036.00	1,923,036.00	1,923,036.00	1,923,036.00	-	1,923,036.00	1,923,036.00	



NOTE 8

STATEMENTS OF SUBVENTIONS TO PARASTATALS (PERSONNEL COST AND OVERHEAD COST) FOR 2013 ANALYSIS OF FUNDING 2013

S/N	PARASTATALS	TOTAL RECURRENT SUBVENTION	TOTAL RECURRENT BUDGET	PERSONNEL COST BUDGET 2013	OVERHEAD COST BUDGET 2013	VARIANCE	ACTUAL FUNDING-PERSONNEL COST	ACTUAL FUNDING-OVERHEAD COST	THROUGH MDAS
	INSTITUTE FOR CHILD HEALTH								
425	INSTITUTE OF CHILD HEALTH (LUTH)	1,321,729.50	1,321,731.00		1,321,731.00	1.50		1,321,729.50	
426	INSTITUTE OF CHILD HEALTH (UBTH)	1,321,729.50	1,321,731.00		1,321,731.00	1.50		1,321,729.50	
427	INSTITUTE OF CHILD HEALTH (UCH)	1,321,729.50	1,321,731.00		1,321,731.00	1.50		1,321,729.50	
428	INSTITUTE OF CHILD HEALTH (ABUTH)	1,321,729.50	1,321,731.00		1,321,731.00	1.50		1,321,729.50	
429	INSTITUTE OF CHILD HEALTH ENUGU	1,321,729.50	1,321,731.00		1,321,731.00	1.50		1,321,729.50	
	NATIONAL INSTITUTE FOR PHARM. RESEARCH AND DEVELOPMENT ABUJA.	390,721,538.79				(390,721,538.79)	282,844,802.29	107,876,736.50	
430	NIGERIA INSTITUTE OF MEDICAL RESEARCH YABA	572,273,264.68	701,293,966.64	583,857,017.64	117,436,949.00	129,020,701.96	509,026,759.68	63,246,505.00	
431	INSTITUTE OF PUBLIC ANALYST OF NIGERIA	106,053,930.30	652,869,942.47	586,155,477.47	66,714,465.00	546,816,012.17	81,497,021.80	24,556,908.50	
432	MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA, YABA	286,526,367.42	120,214,119.89	95,115,204.89	25,098,915.00	(166,312,247.53)	268,244,417.42	18,281,950.00	
433	FEDERAL SCHOOL OF OCCUPATIONAL THERAPY YABA	255,283,718.46	331,779,858.70	313,184,984.70	18,594,874.00	76,496,140.24	239,869,307.96	15,614,410.50	
434	NOMA CHILDREN HOSPITAL, SOKOTO	287,661,190.50	280,682,081.28	265,842,314.28	14,839,767.00	(6,979,109.22)	264,300,300.00	23,360,890.50	
435	INSTITUTE OF CHARTERED CHEMIST OF NIGERIA	118,757,900.64	24,135,536.00	24,135,536.00	14,839,767.00	(94,622,364.64)	102,973,969.14	15,783,931.50	
436	INSTITUTE OF FORENSIC LABORATORY-OSHODI	24,261,684.00	135,780,783.84	120,941,016.84	14,839,767.00	111,519,099.84		24,261,684.00	
437	DENTAL THERAPISTS REGISTRATION BOARD	76,468,313.50	224,236,827.68	198,067,038.68	26,169,789.00	147,768,514.18	73,308,679.50	3,159,634.00	
438	NATIONAL EAR CARE CENTRE	718,303,943.69	87,452,846.95	84,180,317.95	3,272,529.00	(630,851,096.74)	660,911,699.69	57,392,244.00	
439	ONCH BAUCHI ZONE	743,970,842.50	799,740,646.01	742,348,402.01	57,392,244.00	55,769,803.51	742,300,441.00	1,670,401.50	
440	ONCHO ENUGU ZONE	1,670,401.50	1,670,403.00	1,670,403.00	1,670,403.00	1.50		1,670,401.50	
441	ONCHO IBADAN	1,670,401.50	1,670,403.00	1,670,403.00	1,670,403.00	1.50		1,670,401.50	
442	ONCHO KADUNA	1,670,401.50	1,670,403.00	1,670,403.00	1,670,403.00	1.50		1,670,401.50	
443	FEDERAL SCHOOL OF MEDICAL LABORATORY, JOS.	243,436,955.93	1,670,403.00	1,670,403.00	1,670,403.00	(241,766,552.93)	181,456,150.43	61,980,805.50	
444	MDA GRANTS FROM MIN. OF HEALTH		61,980,807.00		61,980,807.00	61,980,807.00			
	TOTAL: FEDERAL MIN. OF HEALTH	164,663,157,047.37	196,699,671,263.95	190,547,407,646.55	6,152,263,617.40	31,974,533,409.58	158,672,514,175.87	5,990,642,871.50	
	FEDERAL MINISTRY OF ENVIRONMENT								
445	NATIONAL PARK HEADQUARTERS	234,614,564.06	233,032,813.28	142,697,403.81	90,335,409.47	(1,581,750.78)	144,969,294.06	89,645,270.00	
446	KAINJI NATIONAL PARK	286,029,650.60	418,124,205.19	342,889,081.23	75,235,123.96	132,094,554.59	213,953,423.10	72,076,227.50	
447	OYO NATIONAL PARK	585,723,397.65	319,043,525.25	243,239,133.94	75,804,391.30	(266,679,872.40)	511,997,029.15	73,726,368.50	
448	CHAD BASIN NATIONAL PARK	198,182,595.62	280,896,540.16	202,953,023.51	77,943,516.65	82,713,944.54	124,253,670.62	73,928,925.00	
449	GASHAKA GUMTI NATIONAL PARK	237,608,996.27	329,628,393.83	249,350,902.29	80,277,491.54	92,019,397.56	160,138,719.27	77,470,277.00	
450	CROSS RIVER NATIONAL PARK	293,070,417.05	427,869,960.05	337,685,668.20	90,184,291.85	134,799,543.00	209,770,928.05	83,299,489.00	
451	KAMUKU NATIONAL PARK	157,523,403.82	218,705,379.91	142,531,836.36	76,173,543.55	61,181,976.09	85,152,860.32	72,370,543.50	
452	OKUMU NATIONAL PARK	152,991,316.76	213,866,763.06	136,862,654.49	77,004,108.56	60,875,446.30	75,987,208.76	77,004,108.00	
453	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	418,126,059.08	473,467,268.85	348,377,872.85	125,089,396.00	55,305,209.77	293,072,665.58	125,089,393.50	
454	FEDERAL COLLEGE OF FORESTRY - IBADAN	703,008,320.41	812,845,377.71	691,884,225.71	120,961,152.00	109,837,057.30	582,047,168.41	120,961,152.00	
455	FEDERAL COLLEGE OF FORESTRY - JOS	546,327,961.18	620,983,837.87	470,270,646.87	150,713,191.00	74,655,876.69	395,614,866.18	150,713,095.00	
456	FORESTRY RESEARCH INSTITUTE OF IBADAN	1,535,879,218.72	1,768,442,034.30	1,468,773,710.30	299,668,324.00	232,562,815.58	1,236,210,897.22	299,668,321.50	
457	FORESTRY MECHANISATION COLLEGE AFAKA	448,445,580.41	514,094,807.49	413,536,783.49	100,558,024.00	65,649,227.08	347,887,559.41	100,558,021.00	
458	MDA GRANTS FROM MIN. OF ENVIRONMENT	5,050,000.00				(5,050,000.00)			5,050,000.00
	TOTAL: FEDERAL MINISTRY OF ENVIRONMENT	5,802,617,481.63	6,631,000,906.95	5,191,052,943.06	1,439,947,963.89	828,383,425.32	4,381,056,290.13	1,416,511,191.50	5,050,000.00
	PRESIDENCY-NATIONAL SPORTS COMMISSION								
459	NIGERIA FOOTBALL ASSOCIATION	1,853,568,503.22	1,901,806,353.34	94,656,682.34	1,807,149,671.00	48,237,850.12	46,418,931.22	1,807,149,572.00	
460	NIGERIA INSTITUTE FOR SPORT (NIS)	263,716,780.39	443,914,260.16	300,665,938.16	143,248,322.00	180,197,479.77	120,468,460.39	143,248,320.00	
461	MDA GRANTS FROM SPORTS COMMISSION								
	TOTAL NATIONAL SPORTS COMMISSION	2,117,285,283.61	2,345,720,613.50	395,322,620.50	1,950,397,993.00	228,435,329.89	166,887,391.61	1,950,397,892.00	
	NATIONAL SECURITY ADVISER								
462	NATIONAL SECURITY ADVISER (PRESIDENTIAL AIR FLEET)	4,043,314,336.00	5,565,592,761.51	22,003,447.51	5,543,589,314.00	1,522,278,425.51	22,422,110.00	4,020,892,226.00	
463	DIRECTORATE OF STATE SECURITY	27,210,781,668.52	29,580,470,450.04	25,056,593,242.04	4,503,877,208.00	2,349,688,781.52	22,706,904,557.52	4,503,877,111.00	
464	OFFICE OF NATIONAL SECURITY ADVISER	3,399,545,133.68	3,426,199,385.03	284,235,351.03	3,141,964,034.00	26,654,251.35	257,581,101.68	3,141,964,032.00	
465	NATIONAL SECURITY ADVISER (INTELLIGENCE COMMUNITY)	25,471,487,514.75	26,960,427,907.88	24,353,136,947.88	2,607,290,960.00	1,488,940,393.13	22,864,196,651.75	2,607,290,863.00	
	TOTAL: NATIONAL SECURITY ADVISER	60,125,128,652.95	65,512,690,504.46	49,715,968,988.46	15,796,721,516.00	5,387,561,851.51	45,851,104,420.95	14,274,024,232.00	
	GRAND TOTAL	658,353,870,334.88	767,319,790,654.74	705,839,403,755.89	61,498,728,129.01	108,923,395,912.60	599,789,309,839.91	57,255,144,626.91	1,491,290,869.57

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 Cost 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 (IPAS).



NOTE 9

SCHEDULE OF TRANSFER FROM CONSOLIDATED REVENUE FUND (CRF) TO CAPITAL DEVELOPMENT FUND (CDF) TO FUND CAPITAL PROJECTS (ACCORDING TO SUPERVISING MDAS) IN 2013.

S/N	MINISTRY/DEPARTMENT	ACTUAL AMOUNT OF FUNDING	BUDGETED AMOUNT	ACTUAL FUNDING ON BUDGET	REMARKS
		N	N	%	
1	PRESIDENCY	10,524,935,120.05	12,500,000,000.00	84.20	
2	OFFICE OF THE SECRETARY TO THE GOVERNMENT OF THE FEDERATION (SGF)	16,985,078,756.60	23,871,580,330.00	71.15	
3	YOUTH DEVELOPMENT	3,930,723,007.80	5,949,500,000.00	66.07	
4	POLICE AFFAIRS	14,896,920,617.39	4,200,000,000.00	354.69	
5	POLICE FORMATION AND COMMANDS	8,013,948,530.87	10,249,999,999.60	78.18	
6	WOMEN AFFAIRS	1,998,400,814.06	3,300,000,000.00	60.56	
7	AGRICULTURE & RURAL DEVELOPMENT	24,909,327,595.09	48,730,000,000.00	51.12	
8	WATER RESOURCES	30,018,286,270.17	39,876,340,811.57	75.28	
9	AUDITOR-GENERAL FOR THE FEDERATION	274,058,756.81	647,620,000.00	42.32	
10	INDEPENDENT CORRUPT PRACTICES AND OTHER RELATED OFFENCES COMMISSION	90,425,781.53	160,000,000.00	56.52	
11	DEFENCE/MOD/ARMY/AIR FORCE/NAVY	39,798,589,879.78	51,799,999,999.64	76.83	
12	EDUCATION	34,049,550,059.17	60,140,591,038.44	56.62	
13	FEDERAL CAPITAL TERRITORY ADMINISTRATION	32,954,479,161.27	55,000,000,000.00	59.92	
14	FOREIGN AFFAIRS	20,755,487,516.15	23,706,602,870.00	87.55	
15	FINANCE	3,269,392,944.44	3,273,615,980.00	99.87	
16	HEALTH	33,359,500,814.80	55,753,395,375.12	59.83	
17	TRADE AND INVESTMENT	2,299,508,105.32	3,221,567,007.04	71.38	
18	INFORMATION	3,646,774,182.57	5,422,292,294.30	67.26	
19	COMMUNICATION TECHNOLOGY	6,159,290,887.87	3,935,000,000.00	156.53	
20	INTERIOR	5,842,670,918.19	9,456,540,678.95	61.78	
21	OFFICE OF THE HEAD OF SERVICE OF THE FEDERATION	3,080,664,716.22	5,613,000,000.04	54.88	
22	JUSTICE	1,045,225,583.65	1,510,801,960.51	69.18	
23	LABOUR AND PRODUCTIVITY	1,316,571,079.54	1,863,000,000.00	70.67	
24	POWER	39,554,121,007.66	70,000,000,000.00	56.51	
25	SCIENCE AND TECHNOLOGY	7,834,033,126.46	8,715,780,000.00	89.88	
26	TRANSPORT	19,938,710,474.40	44,353,673,724.00	44.95	
27	PETROLEUM RESOURCES	2,534,287,001.45	8,500,000,000.00	29.82	
28	WORKS	73,017,174,665.36	151,250,000,000.00	48.28	
29	LANDS & HOUSING	11,366,511,480.00	19,150,000,000.00	59.36	
30	MINES & STEEL DEVELOPMENT	1,932,839,781.12	3,000,000,000.00	64.43	
31	AVIATION	28,467,859,131.64	47,000,000,000.00	60.57	
32	NATIONAL SALARIES, INCOMES & WAGES COMMISSION	139,190,362.00	250,000,000.00	55.68	
33	ENVIRONMENT	3,164,644,215.32	9,869,403,054.72	32.07	
34	CULTURE & NOA	2,134,844,739.19	4,000,000,000.00	53.37	
35	NATIONAL PLANNING COMMISSION	2,547,203,980.22	2,800,000,000.00	90.97	
36	NATIONAL SPORTS COMMISSION	2,917,873,584.00	1,963,000,000.00	148.64	
37	OFFICE OF THE NATIONAL SECURITY ADVISER	40,102,385,807.38	50,000,000,000.09	80.20	
38	NIGER-DELTA	30,266,407,855.87	61,000,000,000.18	49.62	
39	SPECIAL DUTIES	383,877,734.00	200,000,000.00	191.94	
40	FISCAL RESPONSIBILITY COMMISSION	31,372,842.00	70,000,000.00	44.82	
41	INFRASTRUCTURAL CONCESSION REGULATORY COMMISSION	33,305,297.82	60,000,000.00	55.51	
42	NATIONAL POPULATION COMMISSION	825,538,948.69	1,500,000,000.00	55.04	
43	CODE OF CONDUCT BUREAU	891,829,910.20	1,500,000,096.00	59.46	
44	CODE OF CONDUCT TRIBUNAL	44,540,915.00	80,000,000.00	55.68	
45	PUBLIC COMPLAINTS COMMISSION	1,293,229,225.87	550,000,000.00	235.13	
46	REVENUE MOBILISATION ALLOCATION & FISCAL COMMISSION	1,554,797,333.17	1,650,000,000.00	94.23	
47	FEDERAL CIVIL SERVICE COMMISSION	228,616,251.75	380,000,000.00	60.16	
48	POLICE SERVICE COMMISSION	830,880,227.54	1,470,000,000.00	56.52	
49	FEDERAL CHARACTER COMMISSION	48,031,712.00	70,000,000.00	68.62	
50	FEDERAL INLAND REVENUE SERVICE CAPITAL SUPPLEMENTATION INCL. SPECIAL INTERVENTION PROJECTS	278,347,775,061.94	621,210,694,780.00	44.81	No Report from FIRS
51	NATIONAL ASSEMBLY	16,619,424,284.00	16,619,424,284.00	100.00	
52	NATIONAL JUDICIAL COUNCIL & ALL FEDERAL COURTS	19,391,455,295.52	19,391,455,295.52	100.00	
53	NIGERIA CUSTOMS SERVICE	35,004,694,849.27	35,004,694,849.27	100.00	
54	UNIVERSAL BASIC EDUCATION COMMISSION	2,966,620,782.00	9,404,110,216.07	31.55	
55	INDEPENDENT NATIONAL ELECTORAL COMMISSION	4,216,431,784.53	4,216,431,784.53	100.00	
56	NIGER DELTA DEVELOPMENT COMMISSION	61,347,000,000.00	70,000,000.00	87,638.57	
57	NATIONAL HUMAN RIGHTS COMMISSION	263,159,480.00	263,159,480.00	100.00	
58					
	TOTAL	989,460,480,246.71	1,625,743,275,909.59	60.86	

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 2013, the above funds were transfers made for the purpose of Capital Development.

BREAKDOWN OF CAPITAL EXPENDITURE BUDGET

	N	
1	EXECUTIVE	1,540,774,000,000.20
2	NATIONAL ASSEMBLY	16,619,424,284.00
3	NATIONAL JUDICIAL COUNCIL & ALL FEDERAL COURTS	19,391,455,295.52
4	NIGERIA CUSTOMS SERVICE	35,004,694,849.27
5	UNIVERSAL BASIC EDUCATION COMMISSION	9,404,110,216.07
6	INDEPENDENT NATIONAL ELECTORAL COMMISSION	4,216,431,784.53
7	NIGER DELTA DEVELOPMENT COMMISSION	70,000,000.00
8	NATIONAL HUMAN RIGHTS COMMISSION	263,159,480.00
	TOTAL	1,625,743,275,909.59



NOTE 10

DETAILS OF RECEIPTS AND EXPENDITURES FUNDED FROM AID AND GRANTS FOR THE PERIOD ENDED 31ST DECEMBER, 2013.

A AID & GRANTS:

THE TREASURY COULD NOT OBTAIN DATA ON AID & GRANTS FROM MDAS IN THE YEAR 2013. HOWEVER EFFORTS HAD BEEN MADE THROUGH THE NATIONAL PLANNING COMMISSION TO ENSURE THAT THE INFORMATION IS OBTAINED IN SUBSEQUENT YEARS.

ECOWAS Senior Mission

1	National Defence College	German Government	To Assist the Implementation of Leaders
2	Human Rights Commission	UNICEF	Assistance towards 2011 Child Right Acts
3	Human Rights Commission	UNDP	Support for the Commission's Elections
4	Human Rights Commission	SWISS EMBASSY	Support for National Action Publicity
5	Human Rights Commission	MAC ARTHUR	Plan with MDAs & CSO for Internal Displacement
6	Human Rights Commission	Monitoring Centre of	Support capacity building and Capacity Building
7	Economic and Fincial Crime Commission	UNDP	Awareness for crime
8	Nigeria Airforce	USA	Capacity Building assistance
9	Nigeria Airforce	UK	Capacity Building assistance
10	Nigeria Airforce	KENYA	Capacity Building assistance
11	Nigeria Airforce	INDIA	Capacity Building assistance
12	Nigeria Airforce	GHANA	Capacity Building assistance
13	Nigeria Airforce	FRANCE	Capacity Building assistance
14	Nigeria Airforce	GERMANY	Capacity Building assistance
15	Nigeria Airforce	CHINA	Capacity Building assistance
16	Nigeria Airforce	CANADA	Capacity Building assistance
17	Nigeria Airforce	CAMEROON	Capacity Building assistance
18	Nigeria Airforce	BANGLADESH	Capacity Building assistance
19	Nigeria Airforce	AUSTRILIA	Capacity Building assistance
20	Nigeria Airforce	SCOTLAND	Capacity Building assistance
21	Nigeria Airforce	SWITZERLAND	Capacity Building assistance
22	Nigeria Airforce	PHILIPINES	Capacity Building assistance
23	Nigeria Airforce	KOREA	Capacity Building assistance
24	(NIHSA)Nigeria Hydrological Services Agency	Niger Basin Authority(NBA)	Assist payment of Gauge readers allowances readers allowances
25	Federal Inland revenue services	GTZ Germany	Technical Assistance
26	Education	UNICEF	Tecdhnical Asstnce on Development of Early Learning Standard
27	Education	ESPIN	Technical; Assistance on Capacity building
B	CREDITS		
1	Water Resouces	World Bank	Nigeria Electric and Gas improvement project
2	Water Resouces	African Development Development Bank	To increase and sustain provision of safe water supply and adfequate sanitation services to trhe rural population in Nigeria
3	Water Resouces	World Bank Project 1	To improve the reliability , commercial viability and increase access tom piped water
4	Water Resouces	World Bank Project 2	To improve the reliability , commercial viability and increase access tom piped water



NOTE 11

**DETAILS OF CAPITAL EXPENDITURES BY MINISTRIES, DEPARTMENT AND AGENCIES
FOR THE YEAR ENDED 31ST DECEMBER, 2013**



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ACTUAL PREVIOUS YEAR(2012)	CAPITAL EXPENDITURES ACCORDING BY SECTOR	NOTE	TOTAL CAPITAL EXPENDITURE	ACTUAL REGULAR CAPITAL EXPENDITURE	MDG RELATED CAPITAL EXPENDITURE	FINAL BUDGET	INITIAL/ORIGINAL BUDGET	APPROVED VIREMENT BUDGET	PERFORMANCE ON TOTAL	REMARKS (CAPITAL BROUGHT FORWARD)
N			N	N	N		N		%	N
	A=ADMINSTRATIVE SECTOR:									
6,270,897,707.54	STATE HOUSE		19,131,800,017.85	19,131,800,017.85	-	5,418,896,030.00	5,418,896,030.00		353.06	
330,782,860.58	NATIONAL BOUNDARY COMMISSION		238,746,646.75	238,746,646.75	-	508,358,320.00	508,358,320.00		46.96	
105,727,091.00	BORDERS COMMUNITIES DEVELOPMENT AGENCY		160,902,361.41	160,902,361.41	-	363,447,451.00	363,447,451.00		44.27	
	BUREAU OF PUBLIC ENTERPRISES (BPE)		753,698,811.89	753,698,811.89	-	1,831,866,964.00	1,831,866,964.00		41.14	
	NATIONAL EMERGENCY MANAGEMENT AGENCY		573,250,191.56	573,250,191.56	-	539,384,060.00	539,384,060.00		106.28	
132,532,939.87	BUREAU OF PUBLIC PROCUREMENT		139,500,251.00	139,500,251.00	-	180,520,562.00	180,520,562.00		77.28	
27,457,343.43	MINISTRY OF SPECIAL DUTIES		99,388,622.32	99,388,622.32	-	200,000,000.00	200,000,000.00		49.69	
4,295,036,194.82	NATIONAL POVERTY ERADICATION PROGRAM (NAPEP)		9,963,873,772.76	9,963,873,772.76	-	10,215,151,199.00	10,215,151,199.00		97.54	
0.00	FEDERAL ROAD SAFETY COMMISSION		1,018,528,928.85	1,018,528,928.85	-	1,400,000,000.00	1,400,000,000.00		72.75	
149,466,252.68	NATIONAL COMMISSION FOR REFUGEES		110,151,836.40	110,151,836.40	-	266,000,000.00	266,000,000.00		41.41	
128,188,062.02	NEW PARTNERSHIP FOR AFRICA DEV. (NEPAD)		266,472,214.75	226,162,614.75	40,309,600.00	700,000,000.00	700,000,000.00		38.07	
29,405,672.00	CODE OF CONDUCT TRIBUNAL		52,140,915.00	52,140,915.00	-	80,000,000.00	80,000,000.00		65.18	
88,079,264.72	INFRASTRUCTURAL CONCESSIONARY AND REGULATORY COMMISSION		27,589,658.72	27,589,658.72	-	60,000,000.00	60,000,000.00		45.98	
113,359,975.31	NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)		63,619,801.60	63,619,801.60	-	158,000,000.00	158,000,000.00		40.27	
772,188,769.35	SMALL AND MEDIUM ENTERPRISES DEV. AGENCY OF NIGERIA(SMEDAN)		1,433,880,030.94	1,433,880,030.94	-	5,546,442,827.00	5,546,442,827.00		25.85	
171,626,416.29	NATIONAL HAJ COMMISSION OF NIGERIA		74,739,443.00	74,739,443.00	-	200,000,000.00	200,000,000.00		37.37	
114,588,697.83	NIGERIA CHRISTIAN PILGRIM COMMISSION		97,013,690.28	97,013,690.28	-	277,000,000.00	277,000,000.00		35.02	
	OFFICE OF THE CHIEF ECONOMIC ADVISER TO THE PRESIDENT		62,468,678.41	62,468,678.41	-	60,500,000.00	60,500,000.00		103.25	
	SERVICOM		25,313,395.00	25,313,395.00	-	90,000,000.00	90,000,000.00		28.13	
5,510,691,810.98	NATIONAL ASSEMBLY- MANAGEMENT		3,639,817,443.13	3,639,817,443.13	-	3,640,000,000.00	3,640,000,000.00		99.99	
4,808,833,678.12	NASS- SENATE		4,249,982,333.72	4,249,982,333.72	-	4,250,000,000.00	4,250,000,000.00		100.00	
9,615,279,975.44	NASS- HOUSE OF REPRESENTATIVES		3,457,472,504.70	3,457,472,504.70	-	3,460,000,000.00	3,460,000,000.00		99.93	
562,706,093.36	NATIONAL ASSEMBLY SERVICE COMMISSION		436,684,130.11	436,684,130.11	-	340,050,000.00	340,050,000.00		128.42	
436,787,000.00	LEGISLATIVE AIDES		300,000,000.00	300,000,000.00	-	300,000,000.00	300,000,000.00		100.00	
1,229,957,761.03	NASS- GENERAL SERVICES OFFICE		1,029,717,624.15	1,029,717,624.15	-	1,030,000,000.00	1,030,000,000.00		99.97	
917,865,636.21	SECRETARY TO GOVERNMENT OF THE FEDERATION		525,830,973.29	525,830,973.29	-	4,512,000,000.00	4,512,000,000.00		11.65	
13,831,381,029.97	MIN.OF DEFENCE(ADD NA/NAF/NN CIVILLIAN SAL.)		4,216,992,057.61	4,216,992,057.61	-	2,902,547,929.00	2,902,547,929.00		145.29	
0.00	DEFENCE HEADQUARTERS(DHQ)		578,716,000.00	578,716,000.00	-	1,322,060,000.00	1,322,060,000.00		43.77	
4,779,360,820.00	NIGERIAN ARMY		5,011,891,723.00	5,011,891,723.00	-	8,763,468,000.00	8,763,468,000.00		57.19	
10,626,103,567.91	NIGERIAN NAVY		10,800,556,301.97	10,800,556,301.97	-	15,035,919,069.50	15,035,919,069.50		71.83	
4,187,655,706.00	NIGERIAN AIRFORCE		9,207,249,087.30	9,207,249,087.30	-	14,235,430,050.00	14,235,430,050.00		64.68	
3,711,373,062.51	NIGERIA DEFENCE ACADEMY		1,550,612,087.00	1,515,228,812.00	35,383,275.00	3,272,650,000.70	3,272,650,000.70		47.38	
3,749,443,750.00	NIGERIAN DEFENCE COLLEGE		3,398,618,369.00	3,390,349,443.59	8,268,925.41	5,303,787,375.00	5,303,787,375.00		64.08	
356,297,201.00	COMMAND AND STAFF COLLEGE, JAJI		730,878,030.00	730,878,030.00	-	438,000,000.00	438,000,000.00		166.87	

NOTE 11

**DETAILS OF CAPITAL EXPENDITURES BY MINISTRIES, DEPARTMENT AND AGENCIES
FOR THE YEAR ENDED 31ST DECEMBER, 2013**



ACTUAL PREVIOUS YEAR(2012)	CAPITAL EXPENDITURES ACCORDING BY SECTOR	NOTE	TOTAL CAPITAL EXPENDITURE	ACTUAL REGULAR CAPITAL EXPENDITURE	MDG RELATED CAPITAL EXPENDITURE	FINAL BUDGET	INITIAL/ORIGINAL BUDGET	APPROVED VIREMENT BUDGET	PERFORMANCE ON TOTAL	REMARKS (CAPITAL BROUGHT FORWARD)
157,320,497.73	NIG. ARMED FORCES RESETTLEMENT CENTRE		118,630,552.00	118,630,552.00	-	263,260,000.00	263,260,000.00		45.06	
0.00	DEFENCE INTELLIGENCE SCHOOL		31,090,674.00	31,090,674.00	-	31,090,675.00	31,090,675.00		100.00	
3,949,798,883.00	DEFENCE INTELLIGENCE AGENCY		2,068,121,640.00	2,068,121,640.00	-	6,133,720,000.00	6,133,720,000.00		33.72	
1,210,709,584.18	PRESIDENTIAL COMMITTEE ON BARRACK REHAB.		433,578,076.53	433,578,076.53	-	3,894,466,400.44	3,894,466,400.44		11.13	
1,826,895,058.90	DEFENCE MISSIONS		2,836,658,181.75	2,836,658,181.75	-	664,080,500.00	664,080,500.00		427.16	
31,771,400.00	DIRECTORATE OF MILITARY PENSION		52,451,600.00	52,451,600.00	-	52,520,000.00	52,520,000.00		99.87	
146,986,765.63	FEDERAL MINISTRY OF FOREIGN AFFAIRS		1,329,414,056.97	1,329,414,056.97	-	16,496,496,120.00	16,496,496,120.00		8.06	
16,286,211,147.00	OVERSEAS MISSION		129,682,012.00	129,682,012.00	-	7,436,202,350.00	7,436,202,350.00		1.74	
	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION		15,695,022.00	15,695,022.00	-	38,030,400.00	38,030,400.00		41.27	
1,005,419,186.50	FEDERAL MINISTRY OF INFORMATION -HQTRS		645,028,108.48	555,473,402.47	89,554,706.01	2,246,000,000.00	2,246,000,000.00		28.72	
	NATIONAL FILM AND CENSORS BOARD		120,080,180.00	120,080,180.00	-	250,631,445.00	250,631,445.00		47.91	
	NEWS AGENCY OF NIGERIA		124,199,001.00	124,199,001.00	-	155,584,920.00	155,584,920.00		79.83	
	VOICE OF NIGERIA		461,232,515.24	461,232,515.24	-	1,330,000,000.00	1,330,000,000.00		34.68	
960,973,717.30	FEDERAL MINISTRY OF COMMUNICATION AND TECHNOLOGY		1,169,227,222.64	1,169,227,222.64	-	2,593,823,666.00	2,593,823,666.00		45.08	
612,737,642.59	MINISTRY OF INTERIOR		280,681,955.38	280,681,955.38	-	860,634,431.53	860,634,431.53		32.61	
1,809,037,134.51	NIGERIAN PRISONS SERVICE(NPS)		2,453,478,083.67	2,453,478,083.67	-	4,441,552,056.00	4,441,552,056.00		55.24	
955,544,192.31	NIGERIAN IMMIGRATION SERVICE(NIS)		1,502,935,983.90	1,502,935,983.90	-	4,276,315,789.47	4,276,315,789.47		35.15	
220,380,431.80	NATIONAL SECURITY & CIVIL DEFENCE CORPS		927,722,531.12	927,722,531.12	-	1,612,456,180.74	1,612,456,180.74		57.53	
17,693,185.00	IMMIGRATION, PRISONS & NSCDC BOARD		24,901,877.00	24,901,877.00	-	36,108,537.00	36,108,537.00		68.96	
0.00	CUSTOMS, IMMIGRATION & PRISONS PENSION OFFICE		19,999,999.00	19,999,999.00	-	20,000,000.00	20,000,000.00		100.00	
429,488,280.68	FEDERAL FIRE SERVICE		329,305,755.03	329,305,755.03	-	839,473,684.21	839,473,684.21		39.23	
1,628,350,715.23	POLICE SERVICE COMMISSION		835,536,751.02	835,536,751.02	-	1,470,000,000.00	1,470,000,000.00		56.84	
17,489,975.86	POLICE PENSION BOARD		21,208,117.51	21,208,117.51	-	36,000,000.00	36,000,000.00		58.91	
7,035,558,742.85	POLICE FORMATION AND COMMAND		8,055,657,504.30	8,055,657,504.30	-	16,139,999,999.60	16,139,999,999.60		49.91	
1,390,483,201.92	MINISTRY OF POLICE AFFAIRS		1,483,878,053.00	1,483,878,053.00	-	2,898,000,000.00	2,898,000,000.00		51.20	
2,521,270,012.33	OFFICE OF HEAD OF SERVICE OF THE FEDERATION		1,747,811,206.64	1,747,811,206.64	-	2,596,275,000.00	2,596,275,000.00		67.32	
285,318,013.24	FEDERAL STAFF HOUSING LOAN BOARD		112,531,154.58	61,002,664.50	51,528,490.08	1,000,000,000.00	1,000,000,000.00		11.25	
316,220,009.21	PUBLIC SERVICE INSTITUTE		360,078,306.86	293,693,516.66	66,384,790.20	579,000,000.00	579,000,000.00		62.19	
268,484,835.93	OFFICE OF THE AUDITOR-GENERAL OF FED.		274,058,757.61	274,058,757.61	-	647,620,000.00	647,620,000.00		42.32	
268,065,530.24	PUBLIC COMPLIANTS COMMISSION		1,293,575,403.19	1,293,575,403.19	-	-	-		#DIV/0!	
189,138,311.99	FEDERAL CIVIL SERVICE COMMISSION		272,760,268.25	272,760,268.25	-	380,000,000.00	380,000,000.00		71.78	
4,804,277,251.55	INDEPENDENT NATION ELECTORAL COMMISSION		4,187,445,628.13	4,187,445,628.13	-	4,216,431,784.53	4,216,431,784.53		99.31	
28,462,911.79	FEDERAL CHARACTER COMMISSION		48,078,870.00	48,078,870.00	-	70,000,000.00	70,000,000.00		68.68	
71,313,014,716.93	PARASTATALS & AGENCIES UNDER ADMINISTRATIVE SECTOR	12	58,573,630,749.44	58,573,630,749.44	-	82,631,036,663.43	82,631,036,663.43		70.89	
196,782,681,404.71	Sub-Total A= Administrative sector		175,768,463,731.71	175,477,033,945.01	291,429,786.70	263,238,290,440.15	263,238,290,440.15		66.77	

NOTE 11
DETAILS OF CAPITAL EXPENDITURES BY MINISTRIES, DEPARTMENT AND AGENCIES
FOR THE YEAR ENDED 31ST DECEMBER, 2013



ACTUAL PREVIOUS YEAR(2012)	CAPITAL EXPENDITURES ACCORDING BY SECTOR	NOTE	TOTAL CAPITAL EXPENDITURE	ACTUAL REGULAR CAPITAL EXPENDITURE	MDG RELATED CAPITAL EXPENDITURE	FINAL BUDGET	INITIAL/ORIGINAL BUDGET	APPROVED VIREMENT BUDGET	PERFORMANCE ON TOTAL	REMARKS (CAPITAL BROUGHT FORWARD)
	ECONOMIC SECTOR:									
23,510,021,659.30	FEDERAL MINISTRY OF AGRICULTURE		19,795,163,428.05	19,795,163,428.05	-	39,535,397,738.26	39,535,397,738.26		50.07	
272,841,217.23	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA		230,796,304.70	230,796,304.70	-	490,000,000.00	490,000,000.00		47.10	
232,381,549.22	NATIONAL AGRICULTURAL SEEDS COUNCIL		233,892,147.35	233,892,147.35	-	517,000,000.00	517,000,000.00		45.24	
0.00	NIGERIA AGRICULTURAL QURANTINE SERVICE		39,290,651.00	39,290,651.00	-	275,000,000.00	275,000,000.00		14.29	
16,056,139,194.75	FEDERAL MINISTRY OF WATER RESOURCES		10,650,161,449.66	10,650,161,449.66	-	28,714,910,814.69	28,714,910,814.69		37.09	
42,505,728.54	GURARA WATER MANAGEMENT AUTHORITY YOUTH DEV.		62,828,743.00	62,828,743.00	-	167,000,000.00	167,000,000.00		37.62	
116,404,283.43	NIGERIA HYDROLOGICAL SERVICE AGENCY		177,583,630.85	177,583,630.85	-	417,000,000.00	417,000,000.00		42.59	
917,691,538.09	FEDERAL MINISTRY OF FINANCE		1,595,850,765.99	1,595,850,765.99	-	2,707,168,041.10	2,707,168,041.10		58.95	
25,629,044.19	DEBT MANAGEMENT OFFICE		19,741,770.00	19,741,770.00	-	224,078,194.00	224,078,194.00		8.81	
47,845,518.61	BUDGET OFFICE OF THE FEDERATION		141,617,034.94	34,638,720.00	106,978,314.94	778,324,099.00	778,324,099.00		18.20	
0.00	INVESTMENT AND SECURITIES TRIBUNAL		22,393,343.00	22,393,343.00	-	249,880,241.86	249,880,241.86		8.96	
440,025,536.55	OFFICE OF THE ACCOUNTANT-GENERAL OF FED		786,182,942.10	786,182,942.10	-	1,228,185,869.36	1,228,185,869.36		64.01	
12,642,818,918.16	NIGERIA CUSTOM SERVICE		14,544,826,127.14	14,544,826,127.14	-	35,004,694,849.27	35,004,694,849.27		41.55	
175,135,368.30	FEDERAL MINISTRY OF TRADE & INVESTMENTS		711,485,668.28	647,906,266.24	63,579,402.04	1,677,019,461.00	1,677,019,461.00		42.43	
46,377,985.56	TAFAWA BALEWA SQUARE MANAGEMENT BOARD		17,302,445.63	17,302,445.63	-	38,666,053.00	38,666,053.00		44.75	
151,997,750.70	MIN. OF EMP, LABOUR AND PRODUCTIVITY		186,920,018.57	186,920,018.57	-	435,000,000.00	435,000,000.00		42.97	
35,230,732.46	INDUSTRIAL ARBITRATION PANEL		39,484,846.99	39,115,491.16	369,355.83	100,000,000.00	100,000,000.00		39.48	
	NATIONAL DIRECTORATE OF EMPLOYMENT		817,571,080.57	817,571,080.57	-	3,829,866,666.67	3,829,866,666.67		21.35	
261,558,555.92	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY		52,280,172.42	52,280,172.42	-	236,950,182.00	236,950,182.00		22.06	
67,056,137.26	NATURAL MEDICINE DEV. AGENCY		1,162,118.95	1,162,118.95	-	112,387,108.00	112,387,108.00		1.03	
47,637,599.84	NATIONAL BIOTECHNOLOGY DEV. AGENCY(NABDA)		286,261,836.73	286,261,836.73	-	944,324,115.00	944,324,115.00		30.31	
1,679,009,694.86	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA		1,162,396,756.00	1,162,396,756.00	-	2,282,503,467.00	2,282,503,467.00		50.93	
217,652,762.75	NATIONAL BOARD FOR TECHNOLOGY INCUBATOR CENTRE-ABUJA		75,016,716.75	75,016,716.75	-	351,410,244.00	351,410,244.00		21.35	
	NIGERIA ATOMIC ENERGY COMMISSION		412,336,609.17	412,336,609.17	-	2,228,750,000.00	2,228,750,000.00		18.50	
	ENERGY COMMISSION OF NIGERIA		901,554,320.43	901,554,320.43	-	6,324,727,394.03	6,324,727,394.03		14.25	
	BIORESOURCE DEVELOPMENT CENTER, ODI		437,934,316.89	-	437,934,316.89	437,934,316.89	-	437,934,316.89	100.00	
14,110,961,395.13	FEDERAL MINISTRY OF TRANSPORT		10,453,085,908.22	10,453,085,908.22	-	22,315,553,099.00	22,315,553,099.00		46.84	
	COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA		10,638,768.60	10,638,768.60	-	30,000,000.00	30,000,000.00		35.46	
33,325,283,949.68	MINISTRY OF AVIATION		25,753,866,227.21	25,753,866,227.21	-	42,220,121,478.00	42,220,121,478.00		61.00	
76,358,497,433.01	FEDERAL MINISTRY OF POWER		75,394,305,667.28	75,394,305,667.28	-	22,360,345,668.00	22,360,345,668.00		337.18	
1,862,379,871.27	FEDERAL MINISTRY OF PETROLEUM RESOURCES		1,719,202,753.07	1,719,202,753.07	-	3,160,000,000.00	3,160,000,000.00		54.41	
2,648,636,021.99	DEPARTMENT OF PETROLEUM RESOURCES (DPR)		1,800,398,682.61	1,800,398,682.61	-	3,870,000,000.00	3,870,000,000.00		46.52	
719,378,027.58	MINISTRY OF MINES AND STEEL		903,938,342.83	903,938,342.83	-	1,026,835,007.00	1,026,835,007.00		88.03	
88,409,922.31	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE		36,096,826.00	36,096,826.00	-	87,575,884.00	87,575,884.00		41.22	
1,280,042,810.37	NIGERIA GEOLOGICAL SURVEY AGENCY		564,132,161.85	564,132,161.85	-	1,122,651,673.00	1,122,651,673.00		50.25	
21,628,203.50	NIGERIA MINING CADASTRE OFFICE		4,502,232.50	9,908,150.00	(5,405,917.50)	81,037,942.00	81,037,942.00		5.56	
	NATIONAL STEEL RAW MATERIAL EXPLORATION AGENCY, KADUNA		226,983,919.78	226,983,919.78	-	446,112,387.00	446,112,387.00		50.88	

NOTE 11
DETAILS OF CAPITAL EXPENDITURES BY MINISTRIES, DEPARTMENT AND AGENCIES
FOR THE YEAR ENDED 31ST DECEMBER, 2013



ACTUAL PREVIOUS YEAR(2012)	CAPITAL EXPENDITURES ACCORDING BY SECTOR	NOTE	TOTAL CAPITAL EXPENDITURE	ACTUAL REGULAR CAPITAL EXPENDITURE	MDG RELATED CAPITAL EXPENDITURE	FINAL BUDGET	INITIAL/ORIGINAL BUDGET	APPROVED VIREMENT BUDGET	PERFORMANCE ON TOTAL	REMARKS (CAPITAL BROUGHT FORWARD)
115,121,795,612.98	FEDERAL MINISTRY OF WORKS		72,473,268,466.05	72,473,268,466.05	-	141,487,997,912.04	141,487,997,912.04		51.22	
3,344,383,259.69	SURVEY-GENERAL OF THE FEDERATION		1,640,129,216.44	1,640,129,216.44	-	3,975,930,127.30	3,975,930,127.30		41.25	
10,856,992,744.58	FEDERAL ROADS MAINTENANCE AGENCY		7,829,951,860.10	7,829,951,860.10	-	21,663,871,960.66	21,663,871,960.66		36.14	
	COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)		82,539,354.00	82,539,354.00	-	200,000,000.00	200,000,000.00		41.27	
	SURVEY COUNCIL OF NIGERIA		59,062,369.00	59,062,369.00	-	310,000,000.00	310,000,000.00		19.05	
209,145,720.28	FEDERAL MINISTRY OF CULTURE & TOURISM		569,797,042.00	569,797,042.00	-	1,769,516,996.00	1,769,516,996.00		32.20	
	NATIONAL GALLERY OF ART		157,080,263.00	157,080,263.00	-	667,193,560.00	667,193,560.00		23.54	
	NATIONAL INSTITUTE OF HOSPITALITY AND TOURISM		74,185,413.60	63,844,277.60	10,341,136.00	201,000,000.00	201,000,000.00		36.91	
317,265,577.81	NATIONAL PLANNING COMMISSION		1,161,095,657.33	1,076,274,555.33	84,821,102.00	1,400,000,000.00	1,400,000,000.00		82.94	
106,485,004.00	NATIONAL SALARIES, INCOMES AND WAGES COMM		139,190,348.00	83,614,365.00	55,575,983.00	250,000,000.00	250,000,000.00		55.68	
336,650,164.80	REVENUE MOB, ALLOCATION & FISCAL COMMISSION		1,547,615,378.33	1,252,594,416.08	295,020,962.25	1,890,000,000.00	1,890,000,000.00		81.88	
0.00	FISCAL RESPONSIBILITY COMMISSION		40,396,012.00	40,396,012.00	-	70,000,000.00	70,000,000.00		57.71	
67,711,989.08	NIG. INTEGRATION WATER RESOURCES MGT. COMM.		61,102,457.42	57,210,607.42	3,891,850.00	154,000,000.00	154,000,000.00		39.68	
27,769,106,991.58	MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT		14,944,361,227.46	14,944,361,227.46	-	30,399,298,518.00	30,399,298,518.00		49.16	
343,166,817.27	NATIONAL BUREAU OF STASTICS		579,154,955.23	579,154,955.23	-	1,000,000,000.00	1,000,000,000.00		57.92	
105,681,104,019.99	CAPITAL SUPPLEMENTATION	11A	-	-	-	-	-		#DIV/0!	
103,554,501,581.00	PARASTATALS & AGENCIES UNDER ECONOMIC SECTOR	12	67,321,887,252.66	67,321,887,252.66	-	158,906,630,044.15	158,906,630,044.15		42.37	
539,010,842,970.33	Sub-Total Economic Sector:		338,950,004,007.73	337,896,897,502.28	1,053,106,505.45	590,373,851,111.27	589,935,916,794.38	437,934,316.89	57.41	
	LAW AND JUSTICE:									
6,731,699,997.06	NATIONAL JUDICIAL COUNCIL - ABUJA		3,216,417,613.25	3,066,428,348.25	149,989,265.00	665,500,000.00	665,500,000.00		483.31	
1,055,625,747.64	SUPREME COURT OF NIGERIA		2,561,960,346.71	2,561,960,346.71	-	2,562,000,000.00	2,562,000,000.00		100.00	
4,874,925,696.55	COURT OF APPEAL, ABUJA		3,933,365,688.40	3,933,365,688.40	-	3,934,000,000.00	3,934,000,000.00		99.98	
4,363,592,150.80	FEDERAL HIGH COURT-LAGOS		4,078,576,916.50	4,078,576,916.50	-	4,057,718,189.68	4,057,718,189.68		100.51	
3,012,781,438.83	FCT. HIGH COURT OF JUSTICE, ABUJA		2,083,172,512.05	2,083,172,512.05	-	2,208,448,279.00	2,208,448,279.00		94.33	
835,155,199.83	SHARIA COURT OF APPEAL, ABUJA		375,545,297.63	375,545,297.63	-	416,256,342.79	416,256,342.79		90.22	
803,038,700.45	CUSTOMARY COURT OF APPEAL, ABUJA		784,494,950.00	784,494,950.00	-	784,500,000.00	784,500,000.00		100.00	
2,611,850,639.65	NATIONAL INDUSTRIAL COURT		2,200,035,301.08	2,200,035,301.08	-	2,217,000,000.00	2,217,000,000.00		99.23	
1,517,231,263.73	NATIONAL JUDICIAL INSTITUTE - ABUJA		1,931,569,787.81	1,931,569,787.81	-	1,930,000,000.00	1,930,000,000.00		100.08	
70,055,000.00	FCT. JUDICIAL SERVICE COMMITTEE -FCT ABUJA		48,000,000.00	48,000,000.00	-	43,000,000.00	43,000,000.00		111.63	
768,404,084.61	FEDERAL JUDICIAL SERVICE COMMISSION - ABUJA		260,995,809.50	260,995,809.50	-	320,000,000.00	320,000,000.00		81.56	
	BODY OF BENCHERS, ABUJA		951,953,287.31	951,953,287.31	-	25,500,000.00	25,500,000.00		3,733.15	
51,065,570.32	FEDERAL MINISTRY OF JUSTICE		101,454,379.62	101,454,379.62	-	227,532,484.05	227,532,484.05		44.59	
86,185,892.50	NAT.HUMAN RIGHTS COMMISSION		80,737,576.75	80,737,576.75	-	263,159,480.00	263,159,480.00		30.68	
301,111,702.50	CODE OF CONDUCT BUREAU		893,644,558.00	893,644,558.00	-	1,500,000,096.00	1,500,000,096.00		59.58	
	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION		8,234,577.13	8,234,577.13	-	160,000,000.00	160,000,000.00		5.15	
	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES		7,698,719.76	7,698,719.76	-	29,000,000.00	29,000,000.00		26.55	

NOTE 11

DETAILS OF CAPITAL EXPENDITURES BY MINISTRIES, DEPARTMENT AND AGENCIES FOR THE YEAR ENDED 31ST DECEMBER, 2013



ACTUAL PREVIOUS YEAR(2012)	CAPITAL EXPENDITURES ACCORDING BY SECTOR	NOTE	TOTAL CAPITAL EXPENDITURE	ACTUAL REGULAR CAPITAL EXPENDITURE	MDG RELATED CAPITAL EXPENDITURE	FINAL BUDGET	INITIAL/ORIGINAL BUDGET	APPROVED VIREMENT BUDGET	PERFORMANCE ON TOTAL	REMARKS (CAPITAL BROUGHT FORWARD)
	NIGERIA LAW REFORM COMMISSION		94,047,063.00	94,047,063.00	-	79,487,887.00	79,487,887.00		118.32	
	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS		42,804,393.00	42,804,393.00	-	79,487,886.50	79,487,886.50		53.85	
0.00	PARASTATALS & AGENCIES UNDER LAW & JUSTICE SECTOR	12	806,683,009.60	806,683,009.60	-	1,095,293,702.96	1,095,293,702.96		73.65	
27,082,723,084.47	Sub-Total Law & Justice		24,461,391,787.10	24,311,402,522.10	149,989,265.00	22,597,884,347.98	22,597,884,347.98		108.25	
	REGIONAL SECTOR									
33,372,542,221.00	MINISTRY FOR FEDERAL CAPITAL TERRITORY		32,038,619,197.29	32,038,619,197.29	-	57,000,000,000.00	57,000,000,000.00		56.21	
41,985,227,119.53	NIGER DELTA AFFAIRS		40,903,135,239.81	40,903,135,239.81	-	61,362,222,221.75	61,362,222,221.75		66.66	
38,736,768,000.00	NIGER DELTA DEVELOPMENT COMMISSION	28	61,347,000,000.00	61,347,000,000.00		70,000,000.00	70,000,000.00		87,638.57	
0.00			-	-		-	-			
114,094,537,340.53	Sub-Total Regional Development		134,288,754,437.10	134,288,754,437.10	-	118,432,222,221.75	118,432,222,221.75		113.39	
	SOCIAL SECTOR									
4,086,551,300.05	MINISTRY OF YOUTH DEVELOPMENT		3,167,298,206.74	3,167,298,206.74	-	6,915,000,000.00	6,915,000,000.00		45.80	
0.00	CITIZENSHIP & LEADERSHIP TRAINING CENTRE		264,346,833.73	212,520,803.73	51,826,030.00	361,000,000.00	361,000,000.00		73.23	
	NATIONAL YOUTH SERVICE CORPS (NYSC)		305,236,164.86	305,236,164.86	-	584,500,000.00	584,500,000.00		52.22	
1,023,728,018.90	FEDERAL MINISTRY OF WOMEN AFFAIRS		1,606,222,304.26	1,606,222,304.26	-	3,244,896,173.00	3,244,896,173.00		49.50	
448,101,314.88	NATIONAL CENTRE FOR WOMEN DEVELOPMENT		198,546,176.21	132,587,695.87	65,958,480.34	646,103,827.00	646,103,827.00		30.73	
4,372,151,239.89	FEDERAL MINISTRY OF EDUCATION		5,935,662,680.94	5,935,662,680.94	-	10,310,693,872.93	10,310,693,872.93		57.57	
	UNIVERSAL BASIC EDUCATION COMMISSION		2,966,620,782.00	2,966,620,782.00	-	9,404,110,216.07	9,404,110,216.07		31.55	
	NATIONAL MATHEMATICAL CENTRE, SHEDA		118,066,850.29	118,066,850.29		310,458,193.00	310,458,193.00		38.03	
5,386,506,840.92	UNITY SCHOOLS		5,945,522,388.91	5,945,522,388.91	-	13,120,256,362.00	13,120,256,362.00		45.32	
3,905,734,254.80	FEDERAL MINISTRY OF HEALTH		3,898,609,883.41	3,843,059,130.41	55,550,753.00	7,191,050,298.34	7,191,050,298.34		54.21	
0.00	FEDERAL COLL. OF COMPLIMENTARY & ALTERN. MED		37,454,000.00	37,454,000.00	-	95,740,000.00	95,740,000.00		39.12	
206,443,935.78	NATIONAL OBSTETRIC FISTULA CENTRE, ABAKALIKI		142,628,906.95	142,628,906.95	-	318,190,780.00	318,190,780.00		44.82	
	NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION AND CONTROL		1,524,921,863.00	62,316,325.37	1,462,605,537.63	1,457,395,445.28	1,457,395,445.28		104.63	
	NATIONAL HOSPITAL		600,844,450.40	600,844,450.40	-	1,540,000,000.00	1,540,000,000.00		39.02	
	UNIVERSITY OF ABUJA TEACHING HOSPITAL		414,385,714.23	414,385,714.23	-	789,570,571.00	789,570,571.00		52.48	
	NATIONAL HEALTH INSURANCE SCHEME		1,574,099,372.00	1,574,099,372.00	-	3,814,179,081.00	3,814,179,081.00		41.27	
5,676,576,837.72	FEDERAL MINISTRY OF ENVIRONMENT		4,296,177,562.65	3,698,795,873.48	597,381,689.17	9,257,672,549.66	9,257,672,549.66		46.41	
957,015,556.55	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY		626,847,405.81	626,847,405.81	-	1,603,165,291.35	1,603,165,291.35		39.10	
446,316,908.45	NATIONAL ENVIRONMENTAL STD AND REGULATION ENF. AGENCY		237,199,649.10	237,199,649.10	-	384,304,531.50	384,304,531.50		61.72	
	ENVIRONMENTAL HEALTH REGISTRATION OFFICERS COUNCILS OF NIGERIA		49,007,638.99	49,007,638.99	-	429,057,279.05	429,057,279.05		11.42	
983,843,479.41	NATIONAL SPORTS COMMISSION		1,009,952,764.40	1,009,952,764.40	-	1,900,000,000.00	1,900,000,000.00		53.16	
458,852,628.26	NATIONAL POPULATION COMMISSION		709,263,156.00	709,263,156.00	-	1,500,000,000.00	1,500,000,000.00		47.28	
63,117,316,830.00	TRANSFER TO UNIVERSAL BASIC EDUCATION	28	76,278,949,999.97	76,278,949,999.97	-	-	-		#DIV/0!	
0.00			-	-		-	-			
52,768,687,486.43	PARASTATALS & AGENCIES UNDER SOCIAL SECTOR	12	45,453,568,666.43	45,453,568,666.43	-	86,070,414,086.35	86,070,414,086.35		52.81	
143,837,826,632.05	SUB-TOTAL SOCIAL SECTOR		157,361,433,421.28	155,128,110,931.14	2,233,322,490.14	161,247,758,557.53	161,247,758,557.53		97.59	
1,020,808,611,432.09	TOTAL EXPENDITURE:		830,830,047,384.92	827,102,199,337.63	3,727,848,047.29	1,155,890,006,678.68	1,155,452,072,361.79	437,934,316.89	71.88	

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, 2013

S/N	DESCRIPTION	TOTAL CAPITAL EXPENDITURE	FINAL BUDGET	INITIAL/ORIGINAL BUDGET	PERFORMANCE ON TOTAL
		N	N	N	%
	ADMINISTRATION				
	PRESIDENCY:				
1	OFFICE OF THE NATIONAL SECURITY ADVISER	38,499,078,158.38	22,000,000,000.00	22,000,000,000.00	175.00
2	DIRECTORATE OF STATE SECURITY		13,250,000,000.09	13,250,000,000.09	0.00
3	NATIONAL INTELLIGENCE AGENCY		12,750,000,000.00	12,750,000,000.00	0.00
4	PRESIDENTIAL AIR FLEET	1,603,307,649.00	2,000,000,000.00	2,000,000,000.00	80.17
5	NIPSS. KURU	360,564,536.74	146,876,613.00	146,876,613.00	245.49
6	ECONOMIC AND FINANCIAL CRIME COMMISSION (EFCC)	3,803,929,324.14	3,112,900,000.00	3,112,900,000.00	122.20
7	NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	99,000,000.00	100,000,000.00	100,000,000.00	99.00
	TOTAL:STATE HOUSE	44,365,879,668.26	53,359,776,613.09	53,359,776,613.09	721.85
	SECRETARY TO THE GOVERNMENT OF THE FEDERATION (SGF):				
8	LAGOS LIASON OFFICE	33,100,000.00	80,350,000.00	80,350,000.00	41.19
9	NATIONAL MERIT AWARD	139,167,942.00	189,000,000.00	189,000,000.00	73.63
10	PRESIDENTIAL ADVISORY COMMITTEE	5,191,640.00	12,600,000.00	12,600,000.00	41.20
11	NATIONAL LOTTERY TRUST FUND (NLTF)	58,997,398.99	143,680,330.00	143,680,330.00	41.06
12	NATIONAL ACTION COMMITTEE ONN AIDS (NACA)	1,851,250,382.47	1,835,000,000.00	1,835,000,000.00	100.89
14	NATIONAL PENSON COMMISSION	287,547,569.52	700,000,000.00	700,000,000.00	41.08
15	NAT. IDENTITY MANAGEMENT COMMISSION	7,009,304,408.00	12,334,450,000.00	12,334,450,000.00	56.83
16	PRESIDENTIAL TECHNICAL COMMITTEE ON LAND REFORMS	202,049,951.57	500,000,000.00	500,000,000.00	40.41
	TOTAL:SECRETARY TO THE GOVERNMENT OF THE FEDERATION (SGF)	9,586,609,292.55	15,795,080,330.00	15,795,080,330.00	436.29
	NATIONAL ASSEMBLY				
17	NASS LEG. INSTITUTE		3,599,374,284.00	3,599,374,284.00	0.00
	NATIONAL ASSEMBLY		3,599,374,284.00	3,599,374,284.00	0.00
	MINISTRY OF DEFENCE				
18	DEFENCE INDUSTRIES CORPORATION OF NIGERIA (DICON)	744,128,101.99	1,700,000,000.00	1,700,000,000.00	43.77
	TOTAL:MINISTRY OF DEFENCE	744,128,101.99	1,700,000,000.00	1,700,000,000.00	43.77
	MINISTRY OF FOREIGN AFFAIRS				
19	FOREIGN SERVICE ACADEMY (FSA)	11,330,000.00	40,000,000.00	40,000,000.00	28.33
20	TECHNICAL AIDS CORPS	10,211,777.06	40,000,000.00	40,000,000.00	25.53
21	DIRECTORATE OF TECHNICAL COOP. IN AFRICA	10,678,383.30	25,874,650.00	25,874,650.00	41.27
22	NIGERIA INSTITUTE OF INTERNATIONAL AFFAIRS	52,601,668.00	135,344,950.00	135,344,950.00	38.86
	TOTAL:MINISTRY OF FOREIGN AFFAIRS	84,821,828.36	241,219,600.00	241,219,600.00	35.16
	FEDERAL MINISTRY OF INFORMATION -HQTRS				
23	NIGERIAN TELEVISION AUTHORITY	540,539,564.19	1,161,016,046.00	1,161,016,046.00	46.56
24	FEDERAL RADIO CORPORATION OF NIGERIA	355,489,857.01	330,399,700.00	330,399,700.00	107.59
25	NIGERIAN FILM CORPORATION	153,112,610.00	219,000,000.00	219,000,000.00	69.91
26	NATIONAL BROADCASTING COMMISSION	150,279,531.82	194,524,277.30	194,524,277.30	77.25
27	NIGERIA PRESS COUNCIL	15,466,917.96	91,335,906.00	91,335,906.00	16.93
28	NATIONAL FILM AND VIDEO CENSOR BOARD	123,238,710.00	-	-	#DIV/0!
29	ADVERTISING PRACTITIONERS OF NIGERIA	8,253,935.00	20,000,000.00	20,000,000.00	41.27
	FEDERAL MINISTRY OF INFORMATION -HQTRS	1,346,381,125.98	2,016,275,929.30	2,016,275,929.30	
	MINISTRY OF POLICE AFFAIRS				
30	POLICE ACADEMY WUDIL	550,578,950.30	1,500,000,000.00	1,500,000,000.00	36.71
	MINISTRY OF POLICE AFFAIRS	550,578,950.30	1,500,000,000.00	1,500,000,000.00	
					#DIV/0!
	FEDERAL MINISTRY OF COMMUNICATION AND TECHNOLOGY				
31	NATIONAL INFORMATION TECHNOLOGY DEVELOPMENT AGENCY (NITDA)	560,922,635.00	1,553,133,573.00	1,553,133,573.00	36.12
32	NIGERIAN COMMUNICATION SATELLITE LIMITED (NIGCOMSAT)	953,499,136.00	1,341,176,334.00	1,341,176,334.00	71.09
	FEDERAL MINISTRY OF COMMUNICATION AND TECHNOLOGY	1,514,421,771.00	2,894,309,907.00	2,894,309,907.00	



NOTE 12
DETAILS OF CAPITAL EXPENDITURE BY PARASTATALS & AGENCIES
FOR THE YEAR ENDED 31ST DECEMBER, 2013

S/N	DESCRIPTION	TOTAL CAPITAL EXPENDITURE N	FINAL BUDGET N	INITIAL/ORIGINAL BUDGET N	PERFORMANCE ON TOTAL %
	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION (OHCSF)				
33	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	374,119,371.00	761,000,000.31	761,000,000.31	49.16
34	FED. TRAINING CENTRES		749,999,999.73	749,999,999.73	
35	BUREAU OF PUBLIC SERVICE REFORMS	6,690,640.00	14,000,000.00	14,000,000.00	47.79
	TOTAL:OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION (OHCSF)	380,810,011.00	1,525,000,000.04	1,525,000,000.04	24.97
	SUB-TOTAL ADMINISTRATIVE SECTOR	58,573,630,749.44	82,631,036,663.43	82,631,036,663.43	70.89
	ECONOMIC				
36	FEDERAL MINISTRY OF AGRICULTURE				
37	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO	79,074,534.35	145,105,071.00	145,105,071.00	54.49
38	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	210,153,446.24	417,500,000.00	417,500,000.00	50.34
39	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION-ILORIN	155,206,793.76	312,000,000.00	312,000,000.00	49.75
40	NATIONAL CEREALS RESEARCH INSTITUTE-BADEGI	199,569,407.53	423,000,000.00	423,000,000.00	47.18
41	NATIONAL VETERINARY RESEARCH INSTITUTE-VOM	252,468,450.74	573,397,187.00	573,397,187.00	44.03
42	NATIONAL ROOT CROPS RESEARCH INSTITUTE -UMUDIKE	342,744,388.40	823,950,000.00	823,950,000.00	41.60
43	NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR) -BENIN	132,321,507.29	335,000,000.00	335,000,000.00	39.50
44	INSTITUTE OF AGRICULTURAL RESEARCH -ZARIA	184,676,562.12	448,161,489.74	448,161,489.74	41.21
45	NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE -ZARIA	221,204,404.05	543,602,330.00	543,602,330.00	40.69
46	NATIONAL HORTICULTURAL RESEARCH INSTITUTE -IBADAN	82,582,837.56	200,370,000.00	200,370,000.00	41.22
47	LAKE CHAD RESEARCH INSTITUTE - MAIDUGURI	160,154,183.68	412,875,867.52	412,875,867.52	38.79
48	NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH (NIOMR) - LAGOS	408,927,625.61	933,714,641.00	933,714,641.00	43.80
49	COCOA RESEARCH INSTITUTE -IBADAN	528,179,313.00	765,000,000.00	765,000,000.00	69.04
50	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING -IBADAN	117,099,526.45	306,807,640.00	306,807,640.00	38.17
51	RUBBER RESEARCH INSTITUTE- BENIN	38,329,519.00	92,875,745.00	92,875,745.00	41.27
52	NATIONAL INSTITUTE OF FRESHWATER FISH-NEW BUSSA	89,689,567.64	226,600,000.00	226,600,000.00	39.58
53	NATIONAL AGRIC EXTENSION RESEARCH LIASON SERVICES-ZARIA	168,570,402.00	338,749,915.00	338,749,915.00	49.76
54	VETERINARY COUNCIL OF NIGERIA	18,156,352.37	50,000,000.00	50,000,000.00	36.31
55	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECH-IBADAN	93,669,398.36	135,000,000.00	135,000,000.00	69.38
56	FEDERAL COLLEGE OF AGRICULTURE -AKURE	37,620,395.75	95,000,000.00	95,000,000.00	39.60
57	FEDERAL COLLEGE OF AGRICULTURE MOORE PLANTATION -IBADAN	77,900,835.08	203,000,000.00	203,000,000.00	38.37
58	FEDERAL COLLEGE OF AGRICULTURE -ISIAGU	50,761,702.00	123,000,000.00	123,000,000.00	41.27
59	FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY- NEW BUSSA	49,514,277.54	120,000,000.00	120,000,000.00	41.26
60	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY-VOM	37,572,727.08	91,159,727.00	91,159,727.00	41.22
61	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY -VOM	42,436,040.92	102,877,427.00	102,877,427.00	41.25
62	FEDERAL COLLEGE OF FRESH WATER FISHERIES -BAGA	98,905,542.78	240,486,502.00	240,486,502.00	41.13
63	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY-LAGOS	166,631,711.00	381,728,741.00	381,728,741.00	43.65
64	FEDERAL COOPERATIVE COLLEGE- IBADAN	9,900,912.00	25,108,000.00	25,108,000.00	39.43
65	FEDERAL COOPERATIVE COLLEGE- KADUNA	19,896,520.61	48,403,000.00	48,403,000.00	41.11
66	FEDERAL COOPERATIVE COLLEGE- OJI RIVER	19,896,524.00	15,341,999.00	15,341,999.00	129.69
67	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	38,164,031.00	115,310,403.00	115,310,403.00	33.10
68	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - KURU JOS	16,887,275.88	21,601,380.00	21,601,380.00	78.18
69	FEDERAL COLLEGE OF HORTICULTURE. - DADIN -KOWA . GOMBE	124,761,351.00	300,240,867.00	300,240,867.00	41.55
70	NATIONAL AGRICULTURAL INSURANCE CORPORATION (NAIC)	95,962,793.78	264,069,370.00	264,069,370.00	36.34
71	NIGERIA ANIMAL INSTITUTE	70,135,611.93	170,000,000.00	170,000,000.00	41.26
72	NIGERIA STORED PRODUCTS RESEARCH, ILORIN.	129,907,624.48	275,900,000.00	275,900,000.00	47.09
	TOTAL:FEDERAL MINISTRY OF AGRICULTURE	4,569,634,096.98	10,076,937,302.26	10,076,937,302.26	45.35
	FEDERAL MINISTRY OF TRADE & INVESTMENTS				
73	STANDARD ORGANISATION OF NIGERIA	47,117,452.00	81,352,302.00	81,352,302.00	57.92
74	CENTRE FOR AUTOMOTIVE DESIGN AND DEVELOPMENT	1,115,400.00	1,296,602.00	1,296,602.00	86.02
75	INDUSTRIAL TRAINING FUND	20,500,000.00	77,930,220.00	77,930,220.00	26.31
76	NIGERIAN EXPORT PROMOTION COUNCIL	11,909,939.00	30,072,838.00	30,072,838.00	39.60
77	FINANCIAL REPORTING COUNCIL OF NIGERIA	4,820,000.00	15,000,000.00	15,000,000.00	32.13
78	NIGERIA EXPORT PROCESSING ZONES AUTHORITY	28,252,197.00	68,457,513.04	68,457,513.04	41.27
79	CONSUMER PROTECTION COUNCIL	21,474,999.90	78,380,929.00	78,380,929.00	27.40
80	TRADE FAIR COMPLEX LAGOS		11,091,556.00	11,091,556.00	0.00
81	ONNE OIL AND GAS FREE ZONES AUTHORITY		34,816,390.00	34,816,390.00	0.00
82	ABUJA SECURITIES AND COMMODITY EXCHANGE	24,106,586.72	62,318,651.00	62,318,651.00	38.68
83	EXTERNAL TRADE SECTOR, GENEVA	3,154,855.00	7,644,485.00	7,644,485.00	41.27
84	EXTERNAL TRADE SECTOR, SHANGHAI	2,063,484.00	5,000,000.00	5,000,000.00	41.27
85	EXTERNAL TRADE SECTOR, TAIWAN	2,063,485.00	5,000,000.00	5,000,000.00	41.27
86	NIGERIAN INVESTMENT PROMOTION COMMISSION	84,836,839.00	205,567,007.00	205,567,007.00	41.27

NOTE 12
DETAILS OF CAPITAL EXPENDITURE BY PARASTATALS & AGENCIES
FOR THE YEAR ENDED 31ST DECEMBER, 2013

S/N	DESCRIPTION	TOTAL CAPITAL EXPENDITURE	FINAL BUDGET	INITIAL/ORIGINAL BUDGET	PERFORMANCE ON TOTAL
		N	N	N	%
	FEDERAL MINISTRY OF TRADE & INVESTMENTS	251,415,237.62	683,928,493.04	683,928,493.04	
	FEDERAL MIN. OF LABOUR AND PRODUCTIVITY				
87	MICHAEL IMOUDU INSTITUTE OF LABOUR STUDIES	76,347,755.50	185,000,000.00	185,000,000.00	41.27
88	NATIONAL PRODUCTIVITY CENTRE	49,442,475.00	120,000,000.00	120,000,000.00	41.20
	TOTAL: FEDERAL MIN. OF LABOUR AND PRODUCTIVITY	125,790,230.50	305,000,000.00	305,000,000.00	41.24
	FED. MIN. OF SCIENCE AND TECHNOLOGY-HQTRS				
89	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURE	319,969,189.00	698,112,110.00	698,112,110.00	45.83
90	SHEDA SCIENCE AND TECHNOLOGY COMPLEX ABUJA	102,490,651.53	361,098,088.00	361,098,088.00	28.38
91	COOPERATIVE INFORMATION NETWORK	19,613,495.00	20,000,000.00	20,000,000.00	98.07
92	BOARD FOR TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABUJA	145,025,872.00	-	-	#DIV/0!
93	TECHNOLOGY BUSINESS INCUBATOR CENTRE - AGEGE		25,000,000.00	25,000,000.00	0.00
94	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IBADAN	18,749,371.00	50,000,000.00	50,000,000.00	
95	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABEOKUTA		34,000,000.00	34,000,000.00	0.00
96	NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY - IBADAN	3,933,695.00	12,000,000.00	12,000,000.00	32.78
97	ELECTRONICS DEVELOPMENT INSTITUTE (ELDI), FORMERLY C. A. T., AWKA	46,439,751.00	66,000,000.00	66,000,000.00	70.36
98	NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT ILE IFE	5,619,570.36	20,419,021.00	20,419,021.00	27.52
99	NATIONAL ENGINEERING DESIGN DEVELOPMENT INSTITUTE (NEDDI), NNEWI	25,809,355.63	64,000,000.00	64,000,000.00	40.33
100	AFRICA REGIONAL CENTRE FOR SPACE SCIENCE & TECHNOLOGY - ILE - IFE	26,815,147.50	65,000,000.00	65,000,000.00	41.25
101	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	102,516,865.98	110,000,000.00	110,000,000.00	93.20
102	CENTRE FOR SPACE TRANSPORT AND PROPULSION - LAGOS	89,522,306.47	120,000,000.00	120,000,000.00	74.60
103	CENTRE FOR BASIC SPACE SCIENCE, NSUKKA	86,576,339.00	170,000,000.00	170,000,000.00	50.93
104	CENTRE FOR GEODESY AND GEODYNAMICS, TORO, BAUCHI STATE	24,633,929.23	60,000,000.00	60,000,000.00	41.06
105	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	568,327,864.00	1,103,016,220.00	1,103,016,220.00	51.52
106	PROJECT DEVELOPMENT INSTITUTE - ENUGU	99,503,920.00	516,450,000.00	516,450,000.00	19.27
107	NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION - ABUJA	24,834,400.00	84,352,325.00	84,352,325.00	29.44
108	NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY - ZARIA	141,194,571.62	342,140,467.97	342,140,467.97	41.27
109	NATIONAL INSTITUTE TRYPANOMISES RESEARCH - KADUNA	51,280,354.50	124,339,275.00	124,339,275.00	41.24
110	FEDERAL INSTITUTE FOR RESEARCH - OSHODI	870,805,572.03	1,440,024,101.00	1,440,024,101.00	60.47
111	SCIENTIFIC EQUIPMENT DEVELOPMENT INSTITUTE (SEDI), ENUGU	388,417,857.64	798,500,000.00	798,500,000.00	48.64
112	HYDRAULIC EQUIPMENT DEVELOPMENT INSTITUTE (HEDI) - KANO	48,350,206.00	140,000,000.00	140,000,000.00	34.54
113	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE	120,827,711.06	293,000,000.00	293,000,000.00	41.24
114	NIGERIAN INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY	59,439,248.62	97,534,092.00	97,534,092.00	60.94
115	NIGERIA INSTITUTE FOR SCIENCE LABORATORY TECHNOLOGY - IBADAN	68,677,269.74	166,419,038.00	166,419,038.00	41.27
116	POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT INSTITUTE OKENE	59,250,794.64	150,000,000.00	150,000,000.00	39.50
117	NATIONAL CENTRE FOR REMOTE SENSING - JOS	34,251,920.00	83,000,000.00	83,000,000.00	41.27
118	SCIENTIFIC EQUIPMENT DEVELOPMENT INSTITUTE, MINNA	47,176,305.76	35,000,000.00	35,000,000.00	134.79
119	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE (PEDI), ILESHA	183,649,702.54	445,000,000.00	445,000,000.00	41.27
120	ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME (AMTP) TARABA	23,476,857.76	57,201,679.00	57,201,679.00	41.04
121	SOKOTO ENERGY RESEARCH CENTRE	13,196,562.44	33,500,000.00	33,500,000.00	39.39
122	CENTRE FOR ENERGY RESEARCH & DEVELOPMENT - NSUKKA	164,233,602.52	402,000,000.00	402,000,000.00	40.85
123	NATIONAL CENTRE FOR ENERGY EFFICIENCY AND CONSERVATION, UNIVERSITY OF LAGOS		97,000,000.00	97,000,000.00	0.00
124	NATIONAL CENTRE FOR HYDROPOWER RESEARCH AND DEVELOPMENT, UNIVERSITY OF ILORIN		39,754,300.00	39,754,300.00	0.00
125	NATIONAL CENTRE FOR ENERGY RESEARCH AND DEVELOPMENT, ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI		53,563,370.00	53,563,370.00	0.00
126	NATIONAL CENTRE FOR ENERGY AND ENVIRONMENT, UNIVERSITY OF BENIN		80,021,650.00	80,021,650.00	0.00
127	BIO-RESOURCES DEVELOPMENT CENTRE, OWODE		90,000,000.00	90,000,000.00	0.00
128	BIO-RESOURCES DEVELOPMENT CENTRE, ISALU		20,000,000.00	20,000,000.00	0.00
129	BIO-RESOURCES DEVELOPMENT CENTRE, OGBOMOSHO		30,000,000.00	30,000,000.00	0.00
	FED. MIN. OF SCIENCE AND TECHNOLOGY-HQTRS TOTAL	3,984,610,259.57	8,597,445,736.97	8,597,445,736.97	46.35
	FEDERAL MINISTRY OF TRANSPORT				
130	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	2,440,783,775.51	3,743,645,103.42	3,743,645,103.42	65.20
131	NIGERIAN RAILWAY CORPORATION	2,044,538,353.98	6,469,850,714.81	6,469,850,714.81	31.60
132	NATIONAL INLAND WATERWAYS AUTHORITY	4,177,913,414.91	10,324,708,128.02	10,324,708,128.02	40.47
133	MARITIME ACADEMY- ORON	678,439,096.00	1,643,916,679.75	1,643,916,679.75	41.27
	TOTAL: FEDERAL MINISTRY OF TRANSPORT	9,341,674,640.40	22,182,120,626.00	22,182,120,626.00	42.11



NOTE 12
DETAILS OF CAPITAL EXPENDITURE BY PARASTATALS & AGENCIES
FOR THE YEAR ENDED 31ST DECEMBER, 2013

S/N	DESCRIPTION	TOTAL CAPITAL EXPENDITURE N	FINAL BUDGET N	INITIAL/ORIGINAL BUDGET N	PERFORMANCE ON TOTAL %
	FEDERAL MINISTRY OF AVIATION				
135	NIGERIA METROLOGICAL SERVICES (NIMET)	679,355,828.00	1,646,138,000.00	1,646,138,000.00	41.27
136	NIGERIA COLLEGE OF AVIATION TECHNOLOGY - ZARIA	1,463,321,815.44	3,545,800,792.00	3,545,800,792.00	41.27
137	NIGERIA AIRSPACE MANAGEMENT AGENCY	411,213,849.00	700,000,000.00	700,000,000.00	58.74
138	ACCIDENT INVESTIGATION BUREAU	160,101,472.00	387,939,730.00	387,939,730.00	41.27
	TOTAL: MINISTRY OF AVIATION	2,713,992,964.44	6,279,878,522.00	6,279,878,522.00	43.22
	FEDERAL MINISTRY OF POWER				
139	TRANSMISSION COMPANY OF NIGERIA	8,906,068,260.71	25,616,729,039.00	25,616,729,039.00	34.77
140	NATIONAL RURAL ELECTRIFICATION AGENCY	2,390,337,735.94	16,643,705,287.90	16,643,705,287.90	14.36
141	NIGERIAN ELECTRICITY REGULATION COMMISSION	-	4,999,999,999.74	4,999,999,999.74	0.00
142	NATIONAL POWER TRAINING INSTITUTE	1,348,122,052.36	3,103,000,719.90	3,103,000,719.90	43.45
143	NIGERIA ELECTRICITY LIABILITY MANAGEMENT LTD.	13,122,471,270.90	435,598,151.00	435,598,151.00	3012.52
	TOTAL: FEDERAL MINISTRY OF POWER	25,766,999,319.91	50,799,033,197.54	50,799,033,197.54	50.72
	MIN OF PETROLEUM RESOURCES				
144	PETROLEUM TRAINING INSTITUTE	15,296,374.50	705,000,000.00	705,000,000.00	2.17
145	NIGERIA NUCLEAR REGULATORY AGENCY	93,921,917.91	235,000,000.00	235,000,000.00	39.97
146	PETROLEUM EQUALIZATION FUND	74,501,080.48	195,000,000.00	195,000,000.00	38.21
147	NIGERIA CONTENT DEVELOPMENT AND MONITORING BOARD	70,850,739.00	318,000,000.00	318,000,000.00	22.28
148			-	-	
	TOTAL: MIN OF PETROLEUM RESOURCES	254,570,111.89	1,453,000,000.00	1,453,000,000.00	17.52
	FEDERAL MINISTRY OF MINES AND STEEL DEVELOPMENT				
149	COUNCIL OF NIGERIAN MINING ENGINEERS AND GEOSCIENCES	23,581,102.00	58,195,222.00	58,195,222.00	40.52
150	NATIONAL METALLURGICAL DEVELOPMENT CENTRE JOS.	2,468,096.00	206,369,196.00	206,369,196.00	1.20
151	METALLURGICAL TRAINING INSTITUTE, ONITSHA	102,588,888.75	223,884,373.00	223,884,373.00	45.82
152	NATIONAL IRON ORE MINING PROJECT - ITAKPE	7,116,099.50	18,935,326.00	18,935,326.00	
153	AJAKUTA STEEL COMPANY LIMITED	11,721,823.00	28,402,990.00	28,402,990.00	
154	AFRICAN IRON AND STEEL ASSOCIATION	19,658,004.00	100,000,000.00	100,000,000.00	
	TOTAL: FEDERAL MINISTRY OF MINES AND STEEL DEVELOPMENT	167,134,013.25	635,787,107.00	635,787,107.00	26.29
	FEDERAL MIN OF WORKS				
155	FEDERAL SCHOOL OF SURVEY, OYO	90,823,685.00	236,000,000.00	236,000,000.00	38.48
156	REGIONAL CENTRE FOR TRAINING IN AEROSPACE SURVEY	123,809,029.00	300,000,000.00	300,000,000.00	41.27
	TOTAL: FEDERAL MIN OF WORKS	214,632,714.00	536,000,000.00	536,000,000.00	40.04



NOTE 12
DETAILS OF CAPITAL EXPENDITURE BY PARASTATALS & AGENCIES
FOR THE YEAR ENDED 31ST DECEMBER, 2013

S/N	DESCRIPTION	TOTAL CAPITAL EXPENDITURE N	FINAL BUDGET N	INITIAL/ORIGINAL BUDGET N	PERFORMANCE ON TOTAL %
	FEDERAL MINISTRY OF AVIATION				
135	NIGERIA METROLOGICAL SERVICES (NIMET)	679,355,828.00	1,646,138,000.00	1,646,138,000.00	41.27
136	NIGERIA COLLEGE OF AVIATION TECHNOLOGY - ZARIA	1,463,321,815.44	3,545,800,792.00	3,545,800,792.00	41.27
137	NIGERIA AIRSPACE MANAGEMENT AGENCY	411,213,849.00	700,000,000.00	700,000,000.00	58.74
138	ACCIDENT INVESTIGATION BUREAU	160,101,472.00	387,939,730.00	387,939,730.00	41.27
	TOTAL:MINISTRY OF AVIATION	2,713,992,964.44	6,279,878,522.00	6,279,878,522.00	43.22
	FEDRAL MINISTRY OF POWER				
139	TRANSMISSION COMPANY OF NIGERIA	8,906,068,260.71	25,616,729,039.00	25,616,729,039.00	34.77
140	NATIONAL RURAL ELECTRIFICATION AGENCY	2,390,337,735.94	16,643,705,287.90	16,643,705,287.90	14.36
141	NIGERIAN ELECTRICITY REGULATION COMMISSION	-	4,999,999,999.74	4,999,999,999.74	0.00
142	NATIONAL POWER TRAINING INSTITUTE	1,348,122,052.36	3,103,000,719.90	3,103,000,719.90	43.45
143	NIGERIA ELECTRICITY LIABILITY MANAGEMENT LTD.	13,122,471,270.90	435,598,151.00	435,598,151.00	3012.52
	TOTAL:FEDERAL MINISTRY OF POWER	25,766,999,319.91	50,799,033,197.54	50,799,033,197.54	50.72
	MIN OF PETROLEUM RESOURCES				
144	PETROLEUM TRAINING INSTITUTE	15,296,374.50	705,000,000.00	705,000,000.00	2.17
145	NIGERIA NUCLEAR REGULATORY AGENCY	93,921,917.91	235,000,000.00	235,000,000.00	39.97
146	PEROLEUM EQUALIZATION FUND	74,501,080.48	195,000,000.00	195,000,000.00	38.21
147	NIGERIA CONTENT DEVELOPMENT AND MONITORING BOARD	70,850,739.00	318,000,000.00	318,000,000.00	22.28
148					
	TOTAL: MIN OF PETROLEUM RESOURCES	254,570,111.89	1,453,000,000.00	1,453,000,000.00	17.52
	FEDERAL MINISTRY OF MINES AND STEEL DEVELOPMENT				
149	COUNCIL OF NIGERIAN MINING ENGINEERS AND GEOSCIENCES	23,581,102.00	58,195,222.00	58,195,222.00	40.52
150	NATIONAL METALLURGICAL DEVELOPMENT CENTRE JOS.	2,468,096.00	206,369,196.00	206,369,196.00	1.20
151	METALLURGICAL TRAINING INSTITUTE, ONITSHA	102,588,888.75	223,884,373.00	223,884,373.00	45.82
152	NATIONAL IRON ORE MINING PROJECT - ITAKPE	7,116,099.50	18,935,326.00	18,935,326.00	
153	AJAKUTA STEEL COMPANY LIMITED	11,721,823.00	28,402,990.00	28,402,990.00	
154	AFRICAN IRON AND STEEL ASSOCIATION	19,658,004.00	100,000,000.00	100,000,000.00	
	TOTAL:FEDERAL MINISTRY OF MINES AND STEEL DEVELOPMENT	167,134,013.25	635,787,107.00	635,787,107.00	26.29
	FEDRAL MIN OF WORKS				
155	FEDERAL SCHOOL OF SURVEY, OYO	90,823,685.00	236,000,000.00	236,000,000.00	38.48
156	REGIONAL CENTRE FOR TRAINING IN AEROSPACE SURVEY	123,809,029.00	300,000,000.00	300,000,000.00	41.27
	TOTAL:FEDRAL MIN OF WORKS	214,632,714.00	536,000,000.00	536,000,000.00	40.04



**NOTE 12
DETAILS OF CAPITAL EXPENDITURE BY PARASTATALS & AGENCIES
FOR THE YEAR ENDED 31ST DECEMBER, 2013**

S/N	DESCRIPTION	TOTAL CAPITAL EXPENDITURE N	FINAL BUDGET N	INITIAL/ORIGINAL BUDGET N	PERFORMANCE ON TOTAL %
	FED. MIN. OF TOURISM CULTURE AND NATIONAL ORIENTATION				
157	NIGERIAN TOURISM DEVELOPMENT CORPORATION	51,077,052.50	305,709,700.00	305,709,700.00	16.71
158	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	256,228,684.16	627,096,700.19	627,096,700.19	40.86
159	NATIONAL COUNCIL OF ARTS AND CULTURE	196,688,989.73	632,870,970.00	632,870,970.00	31.08
160	CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	127,478,524.00	208,451,624.00	208,451,624.00	
161	NATIONAL TROUPE OF NIGERIA	56,613,982.00	137,290,326.00	137,290,326.00	41.24
162	NATIONAL THEATRE, IGANMU LAGOS	215,451,405.00	191,548,400.00	191,548,400.00	112.48
163	NATIONAL INSTITUTE FOR CULTURE ORIENTATION	60,233,217.00	93,725,210.00	93,725,210.00	64.27
164	NATIONAL ORIENTATION AGENCY	89,811,209.25	317,196,514.00	317,196,514.00	
	TOTAL: FED. MIN. OF TOURISM CULTURE AND NATIONAL ORIENTATION	1,053,583,063.64	2,513,889,444.19	2,513,889,444.19	41.91
	NATIONAL PLANNING COMMISSION-				
165	NIGERIA INSTITUTE FOR SOCIAL AND ECONOMIC RESEARCH	102,979,678.16	250,000,000.00	250,000,000.00	41.19
166	CENTRE FOR MANAGEMENT DEVELOPMENT	80,000,444.08	150,000,000.00	150,000,000.00	53.33
	TOTAL: NATIONAL PLANNING COMMISSION-HQTRS	182,980,122.24	400,000,000.00	400,000,000.00	45.75
	FEDERAL MINISTRY OF WATER RESOURCES				
167	ANAMBRA/IMO RBDA	2,323,123,523.15	7,223,377,629.27	7,223,377,629.27	32.16
168	BENIN/OWENA RBDA	641,137,658.02	2,148,547,575.00	2,148,547,575.00	29.84
169	CHAD BASIN RBDA	672,397,121.31	2,090,796,555.90	2,090,796,555.90	32.16
170	CROSS RIVER RBDA	2,261,778,369.38	5,949,000,000.00	5,949,000,000.00	38.02
171	HADEJIA-JAMA'ARE RBDA	1,534,521,886.23	4,990,961,617.03	4,990,961,617.03	30.75
172	LOWER BENUE RBDA	1,492,483,701.40	4,684,200,000.00	4,684,200,000.00	31.86
173	LOWER NIGER RBDA	1,575,628,980.83	5,452,950,000.00	5,452,950,000.00	28.89
174	NIGER DELTA RBDA	1,868,581,335.00	4,382,640,000.00	4,382,640,000.00	42.64
175	NATIONAL WATER RESOURCES INSTITUTE-KADUNA	157,564,656.68	403,000,000.00	403,000,000.00	39.10
176	OGUN/OSUN RBDA	1,685,003,541.46	3,500,153,045.00	3,500,153,045.00	48.14
177	SOKOTO RIMA RBDA	2,080,709,803.00	6,827,983,001.49	6,827,983,001.49	30.47
178	UPPER BENUE RBDA	982,665,843.05	3,110,710,000.00	3,110,710,000.00	31.59
179	UPPER NIGER RBDA	1,419,274,058.71	3,679,290,191.46	3,679,290,191.46	38.57
	TOTAL: FEDERAL MINISTRY OF WATER RESOURCES	18,694,870,478.22	54,443,609,615.15	54,443,609,615.15	34.34
	SUB-TOTAL: ECONOMIC SECTOR	67,321,887,252.66	158,906,630,044.15	158,906,630,044.15	42.37
	LAW & JUSTICE				
	FEDERAL MIN. OF JUSTICE				
180	LEGAL AID COUNCIL	650,000,000.00	715,000,000.00	715,000,000.00	90.91
181	COUNCIL OF LEGAL EDUCATION	75,378,632.60	182,822,137.91	182,822,137.91	41.23
182	REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	1,705,124.00	4,585,539.09	4,585,539.09	37.18
183	NATIONAL DRUG LAW ENFORCEMENT AGENCY	65,605,875.00	158,975,772.09	158,975,772.09	41.27
184	NIGERIA COPYRIGHT COMMISSION	13,993,378.00	33,910,253.87	33,910,253.87	41.27
	TOTAL: FEDERAL MIN. OF JUSTICE	806,683,009.60	1,095,293,702.96	1,095,293,702.96	73.65
	SUB-TOTAL: LAW & JUSTICE	806,683,009.60	1,095,293,702.96	1,095,293,702.96	73.65
	SOCIAL SECTOR				
	FEDERAL MINISTRY OF EDUCATION:				
185	EDUCATION TAX FUND				#DIV/0!
186	WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)	89,696,112.30	40,000,000.00	40,000,000.00	224.24
187	JOINT ADMISSIONS MATRICULATION BOARD	14,234,965.66	35,000,000.00	35,000,000.00	40.67
188	WEST AFRICAN EXAMINATION COUNCIL (LOCAL)	39,602,577.70	100,000,000.00	100,000,000.00	39.60
189	NIGERIA INSTITUTE FOR EDUCATION PLANNERS AND ADMINISTRATION	142,618,994.50	541,134,000.00	541,134,000.00	26.36
190	NATIONAL LIBRARY NIGERIA	3,666,539,886.61	4,585,000,000.00	4,585,000,000.00	79.97
191	NATIONAL EXAMINATION COUNCIL	867,090,363.58	1,214,300,000.00	1,214,300,000.00	71.41
192	MASS LITERACY COUNCIL	105,480,005.00	240,000,000.00	240,000,000.00	43.95
193	NOMADIC EDUCATION COMMISSION	163,899,847.89	448,591,039.00	448,591,039.00	36.54
194	NATIONAL EDUCATION RESEARCH AND DEVELOPMENT COUNCIL	183,496,976.83	475,000,000.00	475,000,000.00	38.63
195	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	14,925,673.08	40,000,000.00	40,000,000.00	37.31
196	TEACHERS REGISTRATION COUNCIL OF NIGERIA	30,952,258.00	75,000,000.00	75,000,000.00	41.27
197	COMPUTER REGISTRATION COUNCIL OF NIGERIA	28,888,773.00	70,000,000.00	70,000,000.00	41.27
198	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	98,423,478.88	400,000,000.00	400,000,000.00	24.61
199	NATIONAL TEACHERS INSTITUTE	1,735,490,910.73	2,005,000,000.00	2,005,000,000.00	86.56
200	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	4,126,365.00	10,000,000.00	10,000,000.00	41.26
201	NATIONAL BOARD FOR TECHNICAL EDUCATION SECRETARIAT	81,682,495.75	300,000,000.00	300,000,000.00	27.23
	FEDERAL POLYTECHNIC				
202	FEDERAL POLYTECHNIC ADO-EKITI	89,241,574.33	216,256,799.00	216,256,799.00	41.27
203	FEDERAL POLYTECHNIC BAUCHI	79,357,010.55	216,658,585.00	216,658,585.00	36.63
204	FEDERAL POLYTECHNIC BIDA	102,452,810.18	248,254,567.00	248,254,567.00	41.27
205	FEDERAL POLYTECHNIC IDAH	86,244,089.52	209,058,138.00	209,058,138.00	41.25
206	FEDERAL POLYTECHNIC KAURA-NAMODA	65,481,535.58	158,667,513.00	158,667,513.00	41.27
207	FEDERAL POLYTECHNIC MUBI	79,916,775.00	195,062,603.00	195,062,603.00	40.97
208	FEDERAL POLYTECHNIC NASARAWA	79,152,522.00	199,861,710.00	199,861,710.00	39.60

NOTE 12
DETAILS OF CAPITAL EXPENDITURE BY PARASTATALS & AGENCIES
FOR THE YEAR ENDED 31ST DECEMBER, 2013

S/N	DESCRIPTION	TOTAL CAPITAL EXPENDITURE	FINAL BUDGET	INITIAL/ORIGINAL BUDGET	PERFORMAN CE ON TOTAL
		N	N	N	%
209	FEDERAL POLYTECHNIC UWANA-AFIKPO	116,654,126.00	282,663,049.00	282,663,049.00	41.27
210	FEDERAL POLYTECHNIC KADUNA	194,192,692.84	470,872,845.00	470,872,845.00	41.24
211	FEDERAL POLYTECHNIC OFFA	107,244,320.25	264,430,932.04	264,430,932.04	40.56
212	FEDERAL POLYTECHNIC EDE	104,700,719.58	217,232,271.00	217,232,271.00	48.20
213	FEDERAL POLYTECHNIC AUCHI	86,465,672.55	218,484,452.00	218,484,452.00	39.58
214	FEDERAL POLYTECHNIC NEKEDE	108,703,356.61	263,455,460.00	263,455,460.00	41.26
215	FEDERAL POLYTECHNIC OKO	150,797,318.19	365,453,228.00	365,453,228.00	41.26
216	FEDERAL POLYTECHNIC DAMATURU	86,352,545.41	209,241,200.00	209,241,200.00	41.27
217	FEDERAL POLYTECHNIC HUSSAINI ADAMU	85,914,131.58	150,044,770.96	150,044,770.96	57.26
218	FEDERAL POLYTECHNIC GWANDU	79,905,236.38	202,261,263.00	202,261,263.00	39.51
219	FEDERAL POLYTECHNIC ILARO	77,296,631.16	187,462,156.00	187,462,156.00	41.23
220	YABA COLLEGE OF TECHNOLOGY	147,099,834.78	235,281,327.00	235,281,327.00	62.52
221	FEDERAL POLYTECHNIC BALI	83,562,808.86	178,247,896.00	178,247,896.00	46.88
222	FEDERAL POLYTECHNIC EKOWE	158,194,978.60	421,049,235.00	421,049,235.00	37.57
	FEDERAL COLLEGE OF EDUCATION				
223	FEDERAL COLLEGE OF EDUCATION, ABEOKUTA	100,815,925.00	244,285,714.29	244,285,714.29	
224	FEDERAL COLLEGE OF EDUCATION, AKOKA	108,627,142.00	274,285,714.29	274,285,714.29	39.60
225	FEDERAL COLLEGE OF EDUCATION, ASABA	113,159,699.93	274,285,713.29	274,285,713.29	41.26
226	FEDERAL COLLEGE OF EDUCATION, BICHI	113,161,372.00	274,285,714.29	274,285,714.29	41.26
227	FEDERAL COLLEGE OF EDUCATION, GOMBE	161,900,663.00	424,285,714.29	424,285,714.29	38.16
228	FEDERAL COLLEGE OF EDUCATION, GAUSAU	113,196,828.00	274,285,714.29	274,285,714.29	41.27
229	FEDERAL COLLEGE OF EDUCATION, KANO	179,192,854.00	434,285,714.29	434,285,714.29	41.26
230	FEDERAL COLLEGE OF EDUCATION, KATSINA	100,815,925.00	244,285,714.29	244,285,714.29	41.27
231	FEDERAL COLLEGE OF EDUCATION, KOTANGORA	100,607,146.42	244,285,714.29	244,285,714.29	41.18
232	FEDERAL COLLEGE OF EDUCATION, OBUDU	140,383,774.51	244,285,714.29	244,285,714.29	57.47
233	FEDERAL COLLEGE OF EDUCATION, OKENE	100,815,925.00	244,285,715.29	244,285,715.29	41.27
234	FEDERAL COLLEGE OF EDUCATION, OMUKU	171,604,765.00	384,285,714.29	384,285,714.29	44.66
235	FEDERAL COLLEGE OF EDUCATION, ONDO	100,815,739.12	244,285,714.29	244,285,714.29	41.27
236	FEDERAL COLLEGE OF EDUCATION, OYO	142,062,408.00	345,285,714.29	345,285,714.29	41.14
237	FEDERAL COLLEGE OF EDUCATION, PANKSHIN	100,812,925.00	244,285,714.29	244,285,714.29	41.27
238	FEDERAL COLLEGE OF EDUCATION, POTISKUM	112,383,727.50	274,285,714.29	274,285,714.29	40.97
239	FEDERAL COLLEGE OF EDUCATION, UMUNZE	113,196,653.98	274,285,712.29	274,285,712.29	41.27
240	FEDERAL COLLEGE OF EDUCATION, YOLA	100,815,924.01	244,285,714.29	244,285,714.29	41.27
241	FEDERAL COLLEGE OF EDUCATION, ZARIA	100,811,925.52	244,285,714.29	244,285,714.29	41.27
242	FEDERAL COLLEGE OF EDUCATION, EHA-AMUFU	303,702,520.13	494,285,714.29	494,285,714.29	61.44
243	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	149,266,445.00	334,285,716.20	334,285,716.20	
					#DIV/0!
244	NATIONAL UNIVERSITY COMMISSION SECRETARIAT	51,690,075.00	200,000,000.00	200,000,000.00	25.85
					#DIV/0!
	FEDERAL UNIVERSITIES				
245	UNIVERSITY OF IBADAN	173,170,608.86	419,609,633.00	419,609,633.00	41.27
246	UNIVERSITY OF LAGOS	298,984,199.90	719,609,633.00	719,609,633.00	41.55
247	UNIVERSITY OF NIGERIA NNSUKA	286,164,976.00	919,609,633.00	919,609,633.00	31.12
248	AHMADU BELLO UNIVERSITY, ZARIA	169,396,060.53	410,609,633.00	410,609,633.00	41.25
249	OBAFEMI AWOLowo UNIVERSITY	164,180,720.00	419,609,633.00	419,609,633.00	39.13
250	UNIVERSITY OF BENIN	166,518,929.09	419,609,633.00	419,609,633.00	39.68
251	UNIVERSITY OF JOS	169,347,008.00	410,342,465.00	410,342,465.00	41.27
252	UNIVERSITY OF CALABAR	294,171,365.60	610,342,465.00	610,342,465.00	48.20
253	UNIVERSITY OF ILORIN	168,748,736.77	410,342,465.00	410,342,465.00	41.12
254	UNIVERSITY OF ABUJA	92,588,932.04	437,342,007.00	437,342,007.00	21.17
255	UNIVERSITY OF AGRICULTURE, ABEOKUTA	128,509,344.27	324,502,998.00	324,502,998.00	39.60
256	UNIVERSITY OF AGRICULTURE MAKURDI	133,608,276.29	324,502,998.22	324,502,998.22	41.17
257	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	154,472,981.29	449,502,998.00	449,502,998.00	34.37
258	UNIVERSITY OF PORT - HARCOURT	235,225,272.80	519,342,465.00	519,342,465.00	45.29
259	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	157,812,318.06	398,891,815.00	398,891,815.00	39.56
260	UNIVERSITY OF TECHNOLOGY, OWERRI	180,159,905.45	398,891,815.00	398,891,815.00	45.17
261	UNIVERSITY OF TECHNOLOGY AKURE	164,616,189.83	398,891,815.00	398,891,815.00	41.27
262	UNIVERSITY OF TECHNOLOGY, MINNA	105,700,235.43	398,891,815.00	398,891,815.00	26.50
263	UNIVERSITY OF TECHNOLOGY, YOLA	239,847,654.02	598,891,815.00	598,891,815.00	40.05
264	UNIVERSITY OF UYO	171,754,872.06	419,342,465.00	419,342,465.00	40.96
265	UNIVERSITY OF MAIDUGURI	173,061,280.00	419,342,465.00	419,342,465.00	41.27
266	NNAMDI AZIKIWE UNIVERSITY, AWKA	173,061,279.14	419,342,465.00	419,342,465.00	41.27
267	BAYERO UNIVERSITY, KANO	466,036,963.00	1,090,342,465.00	1,090,342,465.00	42.74
268	USMAN DAN FODIO UNIVERSITY, SOKOTO	360,528,797.64	910,342,465.00	910,342,465.00	39.60
269	FRENCH LANGUAGE VILLAGE, BADAGRY	82,726,242.33	200,458,193.00	200,458,193.00	41.27
270	ARABIC LANGUAGE VILLAGE, BORNO	82,726,846.41	200,458,193.00	200,458,193.00	
271	DIVISION OF AGRICULTURAL COLLEGE, ABU, ZARIA	82,728,358.55	200,458,193.00	200,458,193.00	41.27
272	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	169,867,719.46	433,117,176.00	433,117,176.00	39.22
273	NATIONAL OPEN UNIVERSITY	61,288,527.00	350,000,000.00	350,000,000.00	17.51
274	FEDERAL UNIVERSITY OYE EKITI	131,910,941.03	333,077,776.89	333,077,776.89	39.60
275	FEDERAL UNIVERSITY OTUOKE	131,910,941.00	333,077,776.89	333,077,776.89	39.60
276	FEDERAL UNIVERSITY DUTSE	165,741,356.89	333,077,777.00	333,077,777.00	49.76
277	FEDERAL UNIVERSITY NDUFU ALIKE	137,460,120.90	333,077,776.89	333,077,776.89	41.27
278	FEDERAL UNIVERSITY LAFIA	129,864,921.98	315,077,776.89	315,077,776.89	41.22
279	FEDERAL UNIVERSITY DUTSIN - MA	131,359,717.41	333,077,777.00	333,077,777.00	39.44
280	FEDERAL UNIVERSITY KASHERE	137,458,182.55	333,077,776.89	333,077,776.89	41.27
281	FEDERAL UNIVERSITY LOKOJA	131,865,893.51	333,077,776.89	333,077,776.89	39.59
282	FEDERAL UNIVERSITY WUKARI	186,763,665.00	363,077,776.89	363,077,776.89	51.44
283	UNESCO PARIS	12,592,997.00	-	-	#DIV/0!

NOTE 12
DETAILS OF CAPITAL EXPENDITURE BY PARASTATALS & AGENCIES
FOR THE YEAR ENDED 31ST DECEMBER, 2013

S/N	DESCRIPTION	TOTAL CAPITAL EXPENDITURE N	FINAL BUDGET N	INITIAL/ORIGINAL BUDGET N	PERFORMANCE ON TOTAL %
	TOTAL: FEDERAL MINISTRY OF EDUCATION	18,819,854,074.67	38,792,266,845.44	38,792,266,845.44	48.51
	FEDERAL MIN. OF HEALTH				
284	NIGERIA CENTRE FOR DISEASE CONTROL	500,655,400.00	871,541,586.00	871,541,586.00	57.44
285	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	13,708,838,624.99	18,372,163,900.00	18,372,163,900.00	
286	NATIONAL ARBOVIRUS VECTOR RESEARCH ENUGU	40,186,700.00	101,474,003.00	101,474,003.00	39.60
287	RADIOGRAPHERS REGISTRATION BOARD	1,581,127.20	5,988,250.00	5,988,250.00	26.40
288	DENTAL TECHNOLOGY REGISTRATION BOARD	1,521,710.00	7,363,445.00	7,363,445.00	
289	HEALTH RECORDS OFFICERS REG. BOARD	5,485,709.00	13,292,347.00	13,292,347.00	41.27
290	OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	18,457,794.00	46,993,850.00	46,993,850.00	39.28
291	COMMUNITY HEALTH PRACTITIONERS REG. BOARD	4,000,276.00	9,886,872.50	9,886,872.50	40.46
292	NURSING AND MIDWIFERY COUNCIL		47,950,505.00	47,950,505.00	0.00
293	PHARMACIST COUNCIL OF NIGERIA	14,372,964.41	50,920,887.19	50,920,887.19	28.23
294	MEDICAL AND DENTAL COUNCIL OF NIGERIA	9,542,270.00	24,094,420.00	24,094,420.00	39.60
295	MEDICAL REHABILITATION THERAPY BORD	41,017,893.00	136,019,837.00	136,019,837.00	30.16
296	FEDERAL SCHOOL OF DENTAL TECHNOLOGY AND THERAPY, ENUGU	39,654,874.43	96,290,581.00	96,290,581.00	41.18
297	ENVIRONMENTAL HEALTH OFFICERS TUTORS-UCH	16,162,262.01	35,575,312.00	35,575,312.00	45.43
298	NURSE TUTOR TRAINING - ENUGU	16,266,000.00	39,514,104.00	39,514,104.00	41.17
299	NURSE TUTOR PROGRAMME - AKOKA	5,791,800.00	14,473,495.00	14,473,495.00	40.02
300	NURSE TUTOR TRAINING - KADUNA	20,535,788.00	49,759,993.00	49,759,993.00	41.27
301	NURSE TUTOR TRAINING - IBADAN	26,536,987.43	64,418,319.00	64,418,319.00	41.19
302	NATIONAL POST GRADUATE MEDICAL COLLEGE OF NIGERIA	47,153,362.90	141,901,785.00	141,901,785.00	33.23
303	PHC TUTORS PROGRAMME, UCH, IBADAN	44,572,649.55	108,016,064.00	108,016,064.00	41.26
304	COMMUNITY HEALTH TUTOR PROGRAMME UCH	179,297,323.22	421,092,775.00	421,092,775.00	42.58
305	UNIVERSITY COLLEGE HOSPITAL IBADAN	166,693,047.86	381,070,676.00	381,070,676.00	43.74
306	LAGOS UNIVERSITY TEACHING HOSPITAL	203,871,566.89	385,434,814.00	385,434,814.00	52.89
307	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	303,955,304.64	589,543,038.00	589,543,038.00	51.56
308	UNIVERSITY OF NIGERIA TEACHING HOSPITAL ENUGU	252,440,427.00	611,685,014.00	611,685,014.00	41.27
309	UNIVERSITY OF BENIN TEACHING HOSPITAL	245,907,362.08	402,126,104.00	402,126,104.00	61.15
310	OBAFEMI AWOLowo UNIVERSITY TEACHING HOSPITAL IFE	314,809,027.98	762,811,959.00	762,811,959.00	41.27
311	UNIVERSITY OF ILORIN TEACHING HOSPITAL	159,430,743.00	386,314,490.00	386,314,490.00	41.27
312	JOS UNIVERSITY TEACHING HOSPITAL	144,439,662.92	350,108,788.00	350,108,788.00	41.26
313	UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	282,478,709.11	638,061,096.00	638,061,096.00	44.27
314	UNIVERSITY OF CALABAR TEACHING HOSPITAL	231,696,623.72	527,966,131.00	527,966,131.00	43.88
315	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	157,445,310.00	457,800,714.00	457,800,714.00	34.39
316	USMAN DAN FODIO UNIVERSITY TEACHING HOSPITAL	394,823,422.87	758,573,947.00	758,573,947.00	52.05
317	AMINU KANO UNIVERSITY TEACHING HOSPITAL	181,497,978.00	424,817,935.00	424,817,935.00	42.72
318	NNAMD I AZIKIWE UNIVERSITY TEACHING HOSPITAL	292,111,248.84	708,993,356.00	708,993,356.00	41.20
319	UNIVERSITY OF UYO TEACHING HOSPITAL	263,903,424.06	639,952,594.00	639,952,594.00	41.24
320	ABUBAKAR TAFAWA BALEWA UNIVERSITY	179,196,929.03	434,251,447.00	434,251,447.00	41.27
321	FEDERAL SPECIALIST HOSPITAL IRRUA	190,449,509.00	480,893,795.00	480,893,795.00	39.60
322	FEDERAL STAFF HOSPITAL ABUJA	333,550,042.00	812,493,762.00	812,493,762.00	41.05
323	FEDERAL PSYCHIATRIC HOSPITAL, ENUGU	230,414,431.54	558,430,518.00	558,430,518.00	41.26
324	FEDERAL PSYCHIATRIC HOSPITAL, KADUNA	68,066,536.59	112,039,674.00	112,039,674.00	60.75
325	FEDERAL PSYCHIATRIC HOSPITAL, CALABAR	83,138,457.24	209,926,277.00	209,926,277.00	39.60
326	FEDERAL PSYCHIATRIC HOSPITAL, MADUGURI	95,150,925.00	230,558,932.00	230,558,932.00	41.27
327	FEDERAL NEURO PSYCHIATRIC HOSPITAL, KWARE SOKOTO	59,494,087.00	144,159,326.00	144,159,326.00	41.27
328	FEDERAL NEURO PSYCHIATRIC HOSPITAL, YABA	226,922,749.91	549,974,189.00	549,974,189.00	41.26
329	FEDERAL NEURO PSYCHIATRIC HOSPITAL, ABEOKUTA	85,476,369.36	207,410,172.00	207,410,172.00	41.21
330	FEDERAL PSYCHIATRIC HOSPITAL, USELU BENIN	46,231,989.30	73,087,064.00	73,087,064.00	63.26
331	NATIONAL ORTHOPAEDIC HOSPITAL, IGBOBI LAGOS	116,529,267.43	85,741,086.00	85,741,086.00	135.91
332	NATIONAL ORTHOPAEDIC HOSPITAL, DALA KANO	184,853,112.14	77,451,674.00	77,451,674.00	
333	NATIONAL ORTHOPAEDIC HOSPITAL, ENUGU	185,302,059.00	73,970,490.41	73,970,490.41	
334	NATIONAL TB AND LEPROSY REFERRED HOSPITAL AND TRAINING ZARIA	39,530,000.00	57,395,891.00	57,395,891.00	68.87
	FEDERAL MEDICAL CENTRES				#DIV/0!
335	FEDERAL MEDICAL CENTRE UMUAHIA	144,790,814.24	351,512,854.00	351,512,854.00	41.19
336	FEDERAL MEDICAL CENTRE. OWO	109,344,349.40	265,300,265.00	265,300,265.00	41.22
337	FEDERAL MEDICAL CENTRE ABEOKUTA	264,594,983.98	641,136,560.00	641,136,560.00	41.27
338	FEDERAL MEDICAL CENTRE OWERRI	158,122,867.00	383,184,273.25	383,184,273.25	41.27
339	FEDERAL MEDICAL CENTRE MARKURDI	402,798,221.97	976,072,082.00	976,072,082.00	41.27
340	FEDERAL MEDICAL CENTRE KATSINA	109,634,514.92	265,657,467.00	265,657,467.00	41.27
341	FEDERAL MEDICAL CENTRE GOMBE	118,519,828.98	287,222,470.00	287,222,470.00	41.26
342	FEDERAL MEDICAL CENTRE YOBE	256,557,350.03	548,969,130.00	548,969,130.00	46.73
343	FEDERAL MEDICAL CENTRE ASABA	333,212,596.18	807,403,638.00	807,403,638.00	41.27
344	FEDERAL MEDICAL CENTRE BIDA	186,678,220.98	471,688,541.00	471,688,541.00	39.58
345	FEDEARL MEDICAL CENTRE GUSAU ZAMFARA	261,655,563.72	499,191,704.00	499,191,704.00	52.42
346	FEDERAL MEDICAL CENTRE YOLA	162,363,570.28	393,420,990.75	393,420,990.75	41.27
347	FEDERAL MEDICAL CENTRE, ABAKALI	413,053,891.00	1,060,641,082.00	1,060,641,082.00	38.94
348	FEDERAL MEDICAL CENTRE IDO-EKITI	156,577,221.50	257,671,636.36	257,671,636.36	60.77
349	FEDERAL MEDICAL CENTRE LOKOJA	311,038,901.09	511,672,246.00	511,672,246.00	60.79
350	FEDERAL MEDICAL CENTRE AZARE	145,457,020.83	306,768,904.00	306,768,904.00	47.42
351	FEDERAL MEDICAL CENTRE KEBBI	139,361,658.00	337,685,367.00	337,685,367.00	41.27
352	FEDERAL MEDICAL CENTRE TARABA	116,506,000.00	288,127,384.00	288,127,384.00	40.44
353	FEDERAL MEDICAL CENTRE JIGAWA	59,297,263.59	143,934,791.00	143,934,791.00	41.20
354	FEDERAL MEDICAL CENTRE NASARAWA	80,529,008.00	442,979,663.00	442,979,663.00	18.18
355	FEDERAL MEDICAL CENTRE BAYELSA	228,509,187.00	515,023,993.00	515,023,993.00	44.37

NOTE 12
DETAILS OF CAPITAL EXPENDITURE BY PARASTATALS & AGENCIES
FOR THE YEAR ENDED 31ST DECEMBER, 2013

S/N	DESCRIPTION	TOTAL CAPITAL EXPENDITURE N	FINAL BUDGET N	INITIAL/ORIGINAL BUDGET N	PERFORMANCE ON TOTAL %
356	FEDERAL MEDICAL CENTRE, EBUTE METTA	82,178,286.40	241,699,165.00	241,699,165.00	34.00
357	NATIONAL EYE CENTRE KADUNA	72,153,098.00	174,871,134.00	174,871,134.00	41.26
358	INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	79,366,437.58	192,311,752.00	192,311,752.00	41.27
359	NATIONAL INSTITUTE OF PHARMACEUTICAL RESEARCH AND DEVELOPMENT, ABUJA	154,007,456.80	402,464,745.00	402,464,745.00	38.27
360	NIGERIA INSTITUTE OF MEDICAL RESEARCH, YABA	194,748,369.00	471,892,161.00	471,892,161.00	41.27
361	INSTITUTE OF PUBLIC ANALYSTS OF NIGERIA	36,638,259.00	107,052,290.00	107,052,290.00	34.22
362	MEDICAL LABORATORY SCIENCE COUNCIL OF NIGERIA	66,504,659.68	161,178,290.00	161,178,290.00	41.26
363	NOMA CHILDREN HOSPITAL, SOKOTO	47,657,350.00	115,477,882.00	115,477,882.00	41.27
364	INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	22,493,772.00	54,504,356.50	54,504,356.50	41.27
365	INSTITUTE OF FORENSICS SCIENCE LABORATORY	11,939,354.00	28,930,088.00	28,930,088.00	41.27
366	DENTAL THERAPISTS REGISTRATION BOARD	35,701,452.50	87,629,657.00	87,629,657.00	40.74
367	NATIONAL EAR CARE CENTRE, KADUNA	114,043,288.28	287,971,622.00	287,971,622.00	39.60
368	FEDERAL SCHOOL OF MEDICAL LABORATORY, JOS	155,622,629.67	304,418,370.00	304,418,370.00	51.12
	TOTAL: FEDERAL MIN. OF HEALTH	25,693,099,285.25	45,177,443,837.96	45,177,443,837.96	56.87
	FEDERAL MINISTRY OF ENVIRONMENT				
369	NATIONAL PARK HEADQUARTERS	501,624,793.73	606,060,007.89	606,060,007.89	82.77
370	KAINJI NATIONAL PARK		10,000,000.00	10,000,000.00	0.00
371	OYO NATIONAL PARK		29,500,000.00	29,500,000.00	0.00
372	CHAD BASIN NATIONAL PARK		19,900,000.00	19,900,000.00	0.00
373	GASHAKA GUMTI NATIONAL PARK		49,400,000.00	49,400,000.00	0.00
374	CROSS RIVER NATIONAL PARK		620,000,000.00	620,000,000.00	0.00
375	KAMUKU NATIONAL PARK		35,000,000.00	35,000,000.00	0.00
376	OKUMU NATIONAL PARK		10,000,000.00	10,000,000.00	0.00
377	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	20,602,129.00	50,000,000.00	50,000,000.00	41.20
378	FEDERAL COLLEGE OF FORESTRY - IBADAN	14,353,692.70	34,806,203.00	34,806,203.00	41.24
379	FEDERAL COLLEGE OF FORESTRY - JOS	232,827,668.25	280,295,507.07	280,295,507.07	83.07
380	FORESTRY RESEARCH INSTITUTE OF IBADAN	90,516,723.67	186,510,623.00	186,510,623.00	48.53
381	FORESTRY MECHANISATION COLLEGE AFAKA	23,200,299.16	56,231,062.00	56,231,062.00	41.26
	TOTAL: FEDERAL MINISTRY OF ENVIRONMENT	883,125,306.51	1,987,703,402.95	1,987,703,402.95	44.43
	NATIONAL SPORTS COMMISSION				
382	NIGERIA FOOTBALL ASSOCIATION				#DIV/0!
383	NIGERIA INSTITUTE FOR SPORT (NIS)	57,490,000.00	113,000,000.00	113,000,000.00	50.88
	TOTAL: NATIONAL SPORTS COMMISSION	57,490,000.00	113,000,000.00	113,000,000.00	50.88
	SUB-TOTAL: SOCIAL SECTOR	45,453,568,666.43	86,070,414,086.35	86,070,414,086.35	52.81
	GRAND TOTAL	172,155,769,678.13	328,703,374,496.89	328,703,374,496.89	52.37

Schedule of Grants and Subventions for Ministries, Departments 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, with the adoption of International Public Sector Accounting Standards, the MDAs will submit accounts to the Treasury for consolidation.



NOTE 13

MOVEMENT AND CLOSING BOOK BALANCES OF TRUST AND OTHER FUNDS AS AT 31ST DECEMBER, 2013

S/N	SUPERVISING MINISTRY	DESCRIPTION	CLOSING BOOK BALANCE AS AT 31ST DEC, 2013	DISBURSEMENTS FROM THE FUND IN THE YEAR	INFLOW INTO THE FUND IN THE YEAR	CLOSING BOOK BALANCE AS AT 31ST DEC, 2012
			N	N	N	N
	A= TRUST FUNDS					
1	OAGF (FUNDS)	0.50% Stabilisation Fund	10,724,403,137.45	108,588,939,784.20	55,509,161,891.53	63,804,181,030.12
	SUB-TOTAL TRUST FUNDS		10,724,403,137.45	108,588,939,784.20	55,509,161,891.53	63,804,181,030.12
	B=OTHER FUNDS					
2	OAGF (FUNDS)	Ecological Fund	34,308,422,155.62	103,410,566,320.11	71,061,073,850.15	66,657,914,625.58
3	OAGF (FUNDS)	Dev. of Natural Resources	73,111,543,289.11	143,395,486,334.75	116,845,915,950.71	99,661,113,673.15
4	OAGF (Revenue & Investments)	10% Cocoa Levy	4,196,237.44			4,196,237.44
5	SUGAR DEV. COUNCIL	5 % Sugar Development Levy	1,077,817,934.40	2,780,023,152.61	3,334,222,675.17	523,618,411.84
6	OAGF (FUNDS)	10% Rice Levy	6,563,019,889.07	75,738,708,742.06	18,593,360,141.49	63,708,368,489.64
7	OAGF (FUNDS)	7% Port Levy	9,328,076,376.94	38,504,973,004.76	27,851,827,352.43	19,981,222,029.27
8	OAGF (FUNDS)	2% Nat. Automotive Council Levy	69,105,438.09	69.97	48,709,237.97	20,396,270.09
9	Ministry of Foreign Affairs	ECOWAS Levy	-	38,061,889,973.34		38,061,889,973.34
10	OAGF (FUNDS)	CISS Levy	5,814,642,522.03	3,065,108,613.67	6,345,504,044.75	2,534,247,090.95
11	OAGF (FUNDS)	0.5% NESS Levy	3,336,713,628.51	2,693,516,044.92	2,481,429,810.48	3,548,799,862.95
12	OAGF (FUNDS)	2% Education Pool Account	5,241,906,915.12	467,869,052,445.28	279,602,916,769.87	193,508,042,590.53
13	OAGF (FUNDS)	Service Charge Pool Account	145,742,631.36			145,742,631.36
14	OAGF (FUNDS)	10% Steel Pool Levy Account	275,105,350.41	393,744,606.17	484,680,199.89	184,169,756.69
15	OAGF (FUNDS)	100% Cigarette Levy	335,672,178.91	3,105,759,922.03	991,266,452.46	2,450,165,648.48
16	OAGF (FUNDS)	Customs Textile Levy Pool	61,078,193.75	1,022,119.41	17,998,714.21	44,101,598.95
17	OAGF (FUNDS)	IMPL Committee on FGN Landed Property	84,373,909.40	11,000,000,000.00	11,000,000,000.00	84,373,909.40
18	OAGF (FUNDS)	Cement Levy (Nigeria Customs Service)	1,173,683,028.10	2,219,490,572.91	1,041,115,915.64	2,352,057,685.37
19	OAGF (FUNDS)	25% Husk Brown Rice Levy Pool Account	2,260,125,535.81	61,699,213.09	2,321,824,748.90	0.00
20	OAGF (FUNDS)	30% Levy on Sanitary Pool Account	2,283,620,595.74			2,283,620,595.74
21	OAGF (FUNDS)	30% Levy on Wines Spirits	1,198,916,652.95			1,198,916,652.95
22	OAGF (FUNDS)	Cheque Operational Account	988,750.00			988,750.00
23	OAGF (FUNDS)	Pension Bond Redemption Fund ***	393,647,794,870.27		70,163,435,652.00	323,484,359,218.27
24	OAGF (FUNDS)	Consolidated Pool Account	11,890,610,883.88			11,890,610,883.88
25	OAGF (FUNDS)	MOFI Optional Account	107,018,812.69	15,341,427,144.08	15,448,445,956.77	-
26	OAGF (FUNDS)	Monitisation (Motor Vehicle)	4,327,297.08			4,327,297.08
27	OAGF (FUNDS)	65% Wheat Flour Levy Pool Account	140,667,091.05	10,087,918.05	150,755,009.10	-
28	OAGF (FUNDS)	15% Wheat Grain Levy Pool	10,502,811,309.91	35,001,423,837.88	45,504,235,147.79	-
29	Nigeria Police	Police Reward Fund	55,752,940.56	382,782,090.22	438,535,030.78	-
	SUB-TOTAL OTHER FUNDS		563,023,734,418.20	943,036,762,125.31	673,727,252,660.56	832,333,243,882.95
	TOTAL	GRAND TOTAL	573,748,137,555.65	1,051,625,701,909.51	729,236,414,552.09	896,137,424,913.07

*** 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

S/NO	YEAR	AMOUNT	INTEREST EARNED ON INVESTMENTS AS REPORTED BY CBN (FOR DISCLOSURE PURPOSE)	MONTH	MONTHLY PAYMENT INTO PENSION REDEMPTION ACCOUNT 2013
		N	N	JAN	
				FEB	
1	2004	0.00	0.00	MARCH	
2	2005	0.00	0.00	APRIL	
3	2006	14,999,999,998.00	18,362,830.19	MAY	
4	2007	23,000,000,004.00	1,766,838,505.55	JUNE	
5	2008	36,099,999,999.00	3,779,548,190.50	JULY	
6	2009	35,349,999,996.00	1,312,835,211.32	AUGUST	
7	2010	54,217,388,574.25	832,677,385.53	SEPT	
8	2011	54,275,232,847.50	0.00	OCT	
9	2012	105,541,737,800.00		NOV	
10	2013	70,163,435,652.00		DEC	
	TOTAL	393,647,794,870.75	7,710,262,123.09	AIE	
				TOTAL	0.00

NOTE 14
CLOSING CASH BOOK BALANCE OF FEDERAL PAY OFFICES
FOR THE YEAR ENDED 31ST DECEMBER, 2013

S/N	FEDERAL PAY OFFICE	CLOSING BALANCE 2013	CLOSING BALANCE 2012
		N	N
1	STF (FPO ACCOUNTS) ABUJA	125,547,027.60	-
2	FPO ABAKALIKI	2,703,730.85	1,318,561.61
3	FPO AWKA	92,491.99	-
4	FPO CALABAR	6,925.90	102,472.59
5	FPO ENUGU	1,644,000.00	12,283,503.94
6	FPO LAFIA	-	408,683.30
7	FPO MAKURDI	186,302.43	78,311.95
8	FPO OWERRI	27,196,999.97	30,132,396.47
9	FPO PORT HARCOURT	17,942,086.05	6,938,944.51
10	FPO UMUAHIA	59,256,877.64	-
11	FPO UYO	-	5,187,337.53
12	FPO YENEGOA	11,284,999.04	59,201,341.46
13	FPO BAUCHI		-
14	FPO BIRNIN-KEBBI		-
15	FPO DAMATURU		-
16	FPO DUTSE		105,247.40
17	FPO GOMBE		-
18	FPO GUSAU		-
19	FPO JALINGO		-
20	FPO JOS		
21	FPO KADUNA	4,100,123.09	
22	FPO KANO		-
23	FPO KATSINA		400.00
24	FPO MAIDUGURI		20,432,910.76
25	FPO MINNA		-
26	FPO YOLA	8,369,091.67	12,803,896.93
27	FPO SOKOTO		-
28	FPO ABEOKUTA	-	-
29	FPO ADO-EKITI	-	3,153,120.52
30	FPO ASABA	-	-
31	FPO AKURE	-	-
32	FPO BENIN	-	-
33	FPO IBADAN	3,068,110.65	13,943,510.63
34	FPO ILORIN	14,544,628.34	38,529,092.65
35	FPO LAGOS I	-	-
36	FPO LAGOS II	-	-
37	FPO LOKOJA	60,560.13	-
38	FPO OSHOGBO	1,839.00	-
	TOTAL CASH HELD BY FPOs:-	276,005,794.35	204,619,732.25



NOTE 15
CLOSING CASH BOOK BALANCE OF MINISTRIES, DEPARTMENTS
AND AGENCIES (MDAs) AS AT 31ST DECEMBER, 2013

S/N	LIST OF MDAs FOR 2013 ACCOUNTS	CLOSING BALANCE - 2013	CLOSING BALANCE - 2012	ANALYSIS OF CLOSING BALANCE 2013 (ACCOUNT TYPE)		
				CAPITAL	REVENUE	OTHERS (CRF) E.T.C
		N	N	N	N	N
	ADMINISTRATIVE SECTOR					
1	STATE HOUSE		23,148,783,258.12			
2	NATIONAL BOUNDARY COMMISSION		-			
3	BORDERS COMMUNITIES DEVELOPMENT AGENCY	506,568.15	-			
4	BUREAU OF PUBLIC ENTERPRISE	-	-			
5	NATIONAL EMERGENCY MANAGEMENT AGENCY	-	-			
6	BUREAU OF PUBLIC PROCUREMENT	294,437.74	-			
7	MINISTRY OF SPECIAL DUTIES	-	-			
8	NATIONAL POVERTY ERADICATION PROGRAMME (NAPEP)	-	-			
9	FEDERAL ROAD SAFETY COMMISSION	-	3,817,297,289.61			
10	NATIONAL COMMISSION FOR REFUGEES	-	-			
11	NEW PARTNERSHIP FOR AFRICA DEV. (NEPAD)	126,571,118.70	-			
12	CODE OF CONDUCT TRIBUNAL	-	-	15,391,097.25	-	111,180,021.45
13	SMALL AND MEDIUM ENTERPRISES DEV. AGENCY OF NIGERIA(SMEDAN)	13,330,988.48	-			
14	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	-	-			
15	NATIONAL LOTTERY REGULATORY COMMISSION	-	-			
16	NATIONAL HAJ COMMISSION OF NIGERIA	-	-			
17	NIGERIA CHRISTIAN PILGRIM COMMISSION	349,379,369.25	-		8,869,197.80	340,510,171.45
18	OFFICE OF THE SPECIAL ADVISER ON NIGER DELTA MILITANT	-	-			
19	NATIONAL ASSEMBLY- MANAGEMENT	-	-			
20	NASS- SENATE	-	-			
21	NASS- HOUSE OF REPRESENTATIVES	-	-			
22	NATIONAL ASSEMBLY SERVICE COMMISSION	-	-			
23	LEGISLATIVE AIDES	-	-			
24	SENATE COMMITTEE ON PUBLIC ACCOUNTS	-	-			
25	HOUSE COMMITTEE ON PUBLIC ACCOUNTS	-	-			
26	GENERAL SERVICE OFFICE	-	-			
27	SECRETARY TO GOVERNMENT OF THE FEDERATION	87,595,380.60	104,330,119.27	4,605,057.61		
28	MIN. OF DEFENCE(ADD NA/NAF/NN CIVILLIAN SAL.)	14,337,755.82	61,006,126.17			82,990,322.99
29	DEFENCE HEADQUARTERS(DHQ)	-	-			
30	NIGERIAN ARMY	-	-			
31	NIGERIAN NAVY	-	-			
32	NIGERIAN AIRFORCE	85,943.29	1.71			
33	NIGERIA DEFENCE ACADEMY	184,330.58	-			
34	NIGERIAN DEFENCE COLLEGE	-	-			
35	COMMAND AND STAFF COLLEGE, JAJI	-	-			
36	NIG. ARMED FORCES RESETTLEMENT CENTRE	-	-			
37	DEFENCE INTELLIGENCE AGENCY	-	-			



NOTE 15
CLOSING CASH BOOK BALANCE OF MINISTRIES, DEPARTMENTS
AND AGENCIES (MDAs) AS AT 31ST DECEMBER, 2013

S/N	LIST OF MDAS FOR 2013 ACCOUNTS	CLOSING BALANCE - 2013	CLOSING BALANCE - 2012	ANALYSIS OF CLOSING BALANCE 2013 TYPE)	(ACCOUNT OTHERS (CRF) E.T.C
				CAPITAL	REVENUE
38	PRESIDENTIAL COMMITTEE ON BARRACK REHAB.	656,173,083.59	-	639,246,316.47	16,926,767.12
39	DEFENCE MISSIONS	117,343,750.44	208,289,350.28	98,086,219.62	19,257,530.82
40	DIRECTORATE OF MILITARY PENSION	221,724,709.46	215,961,729.91		
41	FEDERAL MINISTRY OF FOREIGN AFFAIRS	-	-		
42	OVERSEAS MISSION	-	-		
43	FEDERAL MINISTRY OF INFORMATION	199,669.59	31,191,914.00	85,420.37	114,249.22
44	NATIONAL FILM AND CENSORS BOARD	1,929,476.83		21,077.00	1,908,399.83
45	VOICE OF NIGERIA	10,655,356.00		10,495,497.76	159,858.24
46	FEDERAL MINISTRY OF COMMUNICATION	17,982,715.48	27,376,888.16		17,982,715.48
47	MINISTRY OF INTERIOR	489,659,443.14	166,496,717.21	134,891,341.62	322,107,081.03
48	NIGERIAN PRISONS SERVICE(NPS)	-	-		
49	NIGERIAN IMMIGRATION SERVICE(NIS)	305,798,900.39	220,710,991.15		
50	NATIONAL SECURITY & CIVIL DEFENCE CORPS	97,093.01	-	97,093.01	
51	IMMIGRATION, PRISONS & NSCDC BOARD	-	-		
52	CUSTOMS, IMMIGRATION & PRISONS PENSION OFFICE	11,952,678,491.84	9,313,601,086.02		11,952,678,491.84
53	FEDERAL FIRE SERVICE	70,031,860.17	-		70,031,860.17
54	POLICE SERVICE COMMISSION	-	-		
55	POLICE PENSION OFFICE	-	-		
56	POLICE FORMATION AND COMMAND	-	-		
57	FEDERAL MINISTRY OF POLICE AFFAIRS	-	-		
58	OFFICE OF HEAD OF SERVICE OF THE FEDERATION	-	-		
59	OHCSF(PENSION OFFICE)2009	12,638,549,401.86	12,638,549,401.86		
60	OHCSF(PENSION OFFICE)2013	-	-		
61	FEDERALSTAFF HOUSING LOAN BOARD	20,919,747.45	76,263,756.76		
62	PUBLIC SERVICE INSTITUTE	-	353,090.61		
63	OFFICE OF THE AUDITOR-GENERAL OF FED.	100,119,196.28	-		
64	PUBLIC COMPLAINTS COMMISSION	-	-		
65	FEDERAL CIVIL SERVICE COMMISSION	-	-		
66	INDEPENDENT NATION ELECTORAL COMMISSION	350,281,799.18	1,322,406,441.11	(37,263,058.22)	387,544,857.40
67	FEDERAL CHARACTER COMMISSION	-	-		
68	GURARA WATER MANAGEMENT AUTHORITY YOUTH DEV.	301,991.41	-		
69	NATIONAL LOTTERY TRUST FUND	-	-		
	ECONOMIC SECTOR				
70	FEDERAL MINISTRY OF WATER RESOURCES	-	-		
71	FEDERAL MINISTRY OF AGRICULTURE	-	-		
72	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	-	-		
73	NATIONAL AGRICULTURAL SEEDS COUNCIL	-	-		
74	NIGERIA AGRICULTURAL QUARANTINE SERVICE	54,534,388.83	-		
75	NIGERIA HYDROLOGICAL SERVICE AGENCY	-	-		
76	FEDERAL MINISTRY OF FINANCE	-	-		
77	DEBT MANAGEMENT OFFICE	-	-		
78	BUDGET OFFICE OF THE FEDERATION	-	-		
79	INVESTMENT AND SECURITIES TRIBUNAL	-	-		
80	OFFICE OF THE ACCOUNTANT-GENERAL OF FED	472,140,101.71	570,119,656.97		
81	FEDERAL INLAND REVENUE SERVICE	14,661,785,240.01	14,661,785,240.01		
82	NIGERIA CUSTOM SERVICE	-	-		
83	FEDERAL MINISTRY OF TRADE AND INVESTMENT	-	111,274.50		
84	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	-	5,001.73		



NOTE 15
CLOSING CASH BOOK BALANCE OF MINISTRIES, DEPARTMENTS
AND AGENCIES (MDAs) AS AT 31ST DECEMBER, 2013

S/N	LIST OF MDAs FOR 2013 ACCOUNTS	CLOSING BALANCE - 2013	CLOSING BALANCE - 2012	ANALYSIS OF CLOSING	BALANCE 2013	(ACCOUNT
				CAPITAL	TYPE) REVENUE		OTHERS ( CRF) E.T.C
85	MIN. OF EMP, LABOUR AND PRODUCTIVITY	55,970.37	-	22,809.43		33,160.94
86	INDUSTRIAL ARBITRATION PANEL	-	-			
87	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY	161,383,147.21	-	67,030,332.17		94,352,815.04
88	NATURAL MEDICINE DEV. AGENCY	24,215,391.98	-	14,490,915.00		9,724,476.98
89	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY	-	-			
90	NATIONAL BIOTECHNOLOGY DEV. AGENCY(NABDA)	26,590.84	-			
91	NATIONAL BOARD FOR TECHNOLOGY INCUBATOR CENTRE-ABUJA	47,242,697.19	-	40,291,376.25		6,951,320.94
92	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY	-	-			
93	NIGERIA ATOMIC ENERGY COMMISSION	27,144,024.56	-			27,144,024.13
94	FEDERAL MINISTRY OF TRANSPORT	-	-			
95	MINISTRY OF AVIATION	-	-			
96	FEDERAL MINISTRY OF POWER	10,739,404,593.67	65,115,620,752.73			
97	FEDERAL MINISTRY OF PETROLEUM RESOURCES	-	-			
98	DEPARTMENT OF PETROLEUM RESOURCES (DPR)	132,614,230.39	1,212,115,347.29			
99	PETROLEUM PRICING REGULATORY COMMISSION	360,342,244.38	-			
100	MINISTRY OF MINES AND STEEL	-	-			
101	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	1,559,463.57	-			
102	GEOLOGICAL SURVEY OF NIGERIA AGENCY	-	-			3,402.88
103	NIGERIA MINING CADASTRE OFFICE	952,247.75	161,808.75			
104	FEDERAL MINISTRY OF WORKS	-	-			
105	SURVEY-GENERAL OF THE FEDERATION	-	-			
106	FEDERAL ROADS MAINTENANCE AGENCY	-	67,935,554.83			
107	COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA	-	-			
108	FEDERAL MINISTRY OF CULTURE & TOURISM	-	-			
109	NATIONAL ART GALLERY	35,267,074.88	-	7,062,311.50		28,204,763.38
110	NATIONAL INSTITUTE OF HOSPITALITY AND TOURISM	-	-			
111	NATIONAL PLANNING COMMISSION	-	-			
112	NATIONAL SALARIES, INCOMES AND WAGES COMM	-	-			
113	REVENUE MOB, ALLOCATION & FISCAL COMMISSION	-	-			
114	NIG. INTEGRATION WATER RESOURCES MGT. COMM.	-	-			
115	MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT	-	-			
116	NATIONAL BUREAU OF STATISTICS	-	-			
	LAW & JUSTICES SECTOR					
117	NATIONAL JUDICIAL COUNCIL - ABUJA	47,070,278.20	1,945,920,624.33			
118	SUPREME COURT OF NIGERIA	-	-			
119	COURT OF APPEAL, ABUJA	-	-			
120	FEDERAL HIGH COURT-LAGOS	1,000.00	-			
121	FCT. HIGH COURT OF JUSTICE, ABUJA	-	-			
122	SHARIA COURT OF APPEAL, ABUJA	-	30,537,877.29			
123	CUSTOMARY COURT OF APPEAL, ABUJA	-	-			
124	NATIONAL INDUSTRIAL COURT	-	-			
125	NATIONAL JUDICIAL INSTITUTE - ABUJA	-	-			
126	FCT. JUDICIAL SERVICE COMMITTEE -FCT ABUJA	-	38,699,704.86			
127	FEDERAL JUDICIAL SERVICE COMMISSION - ABUJA	-	-			
128	BODY OF BENCHERS ,ABUJA	-	-			



NOTE 15
CLOSING CASH BOOK BALANCE OF MINISTRIES, DEPARTMENTS
AND AGENCIES (MDAs) AS AT 31ST DECEMBER, 2013

S/N	LIST OF MDAS FOR 2013 ACCOUNTS	CLOSING BALANCE - 2013	CLOSING BALANCE - 2012	ANALYSIS OF CLOSING BALANCE 2013		(ACCOUNT TYPE)
				CAPITAL	REVENUE		OTHERS ( CRF) E.T.C
129	FEDERAL MINISTRY OF JUSTICE					
130	NAT.HUMAN RIGHTS COMMISSION	150,345,599.05	-			
131	COMMISSION, ABUJA.	317,839,474.33		77,538,289.87		240,301,184.46
132	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	10,279,698.36		3,786,337.24		6,493,361.12
133	CODE OF CONDUCT BUREAU	-	-			
	REGIONAL SECTOR					
134	MINISTRY FOR FEDERAL CAPITAL TERRITORY					
135	NIGER DELTA AFFAIRS	-				
	SOCIAL SECTOR					
136	MINISTRY OF YOUTH DEVELOPMENT					
137	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE		12,480,743.82			
138	NATIONAL YOUTH SERVICE CORPS)NYSCL	-				
139	FEDERAL MINISTRY OF WOMEN AFFAIRS	381,859.35	7,542,657.65			
140	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	-				
141	FEDERAL MINISTRY OF EDUCATION	-				
142	FEDERAL MINISTRY OF HEALTH		3,293,305,489.25			
143	NATION AGENCY FOR FOOD AND DRUG ADMINISTRATION CONTROL	1,213,035.11				
144	NATIONAL OBSTETRIC FISTULA CENTRE ,ABAKALIKI	-				
145	NATIONAL HOSPITAL	546,107,001.70		465,209,997.97	59,453,710.23	21,443,293.50
146	NATIONAL HEALTH INSURANCE SCHEME	-				
147	FEDERAL MINISTRY OF ENVIRONMENT	-				
148	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	5,826,415.28	1,284,824.55		5,826,415.28	
149	NATIONAL ENVIRONMENTAL STD AND REGULATION ENF. AGENCY		276,469.30			
150	ENVIRONMENTAL HEALTH REGISTRATION OFFICERS COUNCILS OF NIGERIA	57,693,666.71	21,691,897.33	48,065,523.01		9,628,143.70
151	NATIONAL SPORTS COMMISSION					
152	NATIONAL POPULATION COMMISSION	-	400,674,835.57			
	TOTAL MDA:-	55,402,158,014.16	138,732,887,922.71	1,589,153,954.93	484,270,979.99	13,390,211,637.92





NOTE 16
CLOSING CASH BOOK BALANCE FROM AID AND GRANTS OF MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs) AS AT 31ST DECEMBER, 2013

S/N	NAME OF MDA	PURPOSE	CLOSING BALANCE - 2013	CLOSING BALANCE - 2012
			N	N
1	Water Resouces	To increase and sustain provision of safe Nigeria Electric and Gas improvement project	109,032,216.57	109,032,216.57
2	Water Resouces	water supply and adfequate sanitation services to trhe rural population in Nigeria	6,077,584.55	6,077,584.55
3	Water Resouces	To improve the reliability , commercial viability and increase access tom piped water	67,200,121.57	67,200,121.57
4	Water Resouces	To improve the reliability , commercial viability and increase access tom piped water	1,133,373.18	1,133,373.18
	TOTAL		183,443,295.88	183,443,295.88

NOTE 17

SUMMARY OF FEDERAL GOVERNMENT INVESTMENTS AND LOANS TO GOVERNMENT COMPANIES AND OTHER GOVERNMENTS AS AT 31ST DECEMBER, 2013

S/NO.	DESCRIPTION	REF. NOTE	TOTAL VALUE AS AT 01/01/2013	ADDITIONAL INVESTMENTS - 2013	DIS-INVESTMENTS/ RECLASSIFIED TO EXPENDITURE	TOTAL VALUE AS AT 31/12/2013
A	INVESTMENTS		=N=	=N=	=N=	=N=
1	INVESTMENTS IN MANUFACTURING INDUSTRIES	17 A	8,224,239,373			8,224,239,373
2	INVESTMENTS IN SERVICE COMPANIES/AGENCIES	17B	51,593,575,940			51,593,575,940
3	INVESTMENTS IN FINANCIAL INSTITUTIONS	17 C	93,430,415,663	177,967,930,000	1,473,792,687	269,924,552,976
4	INVESTMENTS IN INSURANCE COYS	17 C	889,166,666			889,166,666
5	INVESTMENTS: EXTERNAL INVESTMENTS	17 D	15,243,475,420		3,731,343	15,239,744,077
6	INVESTMENTS: FORFIETED TO FEDERAL GOVT. OF NIGERIA	17 E	1,230,287			1,230,287
7	CAPITAL INVESTMENT IN ISLAMIC DEVELOPEMENT 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		197,726,503,906	177,967,930,000	1,477,524,030	374,216,909,876

B INVESTMENTS-CROWN AGENTS

1	CASH	17 F	865,785,282	-		865,785,282
2	DEPOSIT	17 F	-			-
3	FGN INVESTMENTS WITH CROWN AGENTS	17 G	2,218,337,576			2,218,337,576
	SUB-TOTAL		3,084,122,858	-	-	3,084,122,858



NOTE 17
SUMMARY OF FEDERAL GOVERNMENT INVESTMENTS AND LOANS TO GOVERNMENT COMPANIES AND OTHER GOVERNMENTS
AS AT 31ST DECEMBER, 2013

S/NO.	DESCRIPTION	REF. NOTE	TOTAL VALUE AS AT 01/01/2013	ADDITIONAL INVESTMENTS - 2013	DIS-INVESTMENTS/ RECLASSIFIED TO EXPENDITURE	TOTAL VALUE AS AT 31/12/2013
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	81,612,357,636			81,612,357,636
2	LOANS TO COMPANIES -UNDER FINANCE	17K	8,979,290,373		17,625,000	8,961,665,373
3	LOANS TO COMPANIES -UNDER WORKS	17 K	19,263,643,570			19,263,643,570
4	LOANS TO COMPANIES -UNDER INFORMATION	17 K	-			-
5	LOANS TO COMPANIES -UNDER TRANSPORT	17K	5,466,568,052		856,144,342	4,610,423,710
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	30,748,000		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	1,433,462,084		583,462,084	850,000,000
	SUB-TOTAL		162,689,359,435	-	1,487,979,426	161,201,380,009
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		4,000,000,412	6,882,667,000
	GRANT TOTAL OF LOANS & INVESTMENTS		385,015,786,183	177,967,930,000	17,598,636,440	545,385,079,743

NOTE 18
LIST OF OUTSTANDING IMPRESTS OF MINISTRIES, DEPARTMENTS AND AGENCIES
AS AT 31ST DECEMBER, 2013

S/NI	LIST OF MDAS FOR 2013 ACCOUNTS	CLOSING BALANCE	2013 FIGURES	BALANCE AS AT
		AS AT 31/12/2013		AS AT 31/12/2012
	ADMINISTRATIVE SECTOR	=N=	=N=	=N=
1	MINISTRY OF SPECIAL DUTIES	600,000.00	600,000.00	0.00
2	NATIONAL HAJ COMMISSION OF NIGERIA	60,000.00	60,000.00	
3	FEDERAL MINISTRY OF FOREIGN AFFAIRS	18,316,617.50	1,860,000.00	16,456,617.50
4	OVERSEAS MISSION	-17,339,970.86		-17,339,970.86
5	MINISTRY OF INTERIOR	0.00		2,650,000.00
6	CUSTOMS ,IMMIGRATION & PRISONS PENSION BOARD	3,851,160.66		3,851,160.66
7	FEDERAL FIRE SERVICE	910,000.00	910,000.00	2,600,000.00
8	POLICE SERVICE COMMISSION	-620,000.00	-620,000.00	0.00
9	FEDERALSTAFF HOUSING LOAN BOARD	0.00	0.00	51,528,490.08
10	FEDERAL CIVIL SERVICE COMMISSION	17,697,200.00	17,697,200.00	0.00
	ECONOMIC SECTOR			
11	NATIONAL AGRICULTURAL SEEDS COUNCIL	0.00		300,000.00
12	INVESTMENT AND SECURITIES TRIBUNAL	0.00		17,498,343.56
13	INDUSTRIAL ARBITRATION PANEL	0.00		48,000.00
14	NATIONAL BOARD FOR TECHNOLOGY INCUBATOR CENTRE-ABUJA	1,090,000.00	1,090,000.00	0.00
15	ATOMIC ENERGY COMMISSION	1,231,370.00	1,231,370.00	0.00
16	FEDERAL MINISTRY OF POWER	0.00	0.00	26,682,637.96
17	MINISTRY OF MINES AND STEEL	5,740,200.00		5,740,200.00
18	FEDERAL MINISTRY OF CULTURE & TOURISM	63,401,147.00		63,401,147.00
	LAW & JUSTICES SECTOR			
19	NATIONAL JUDICIAL COUNCIL - ABUJA	0.00		1,280,000.00
20	NATIONAL INDUSTRIAL COURT	0.00		58,805.00
21	NATIONAL JUDICIAL INSTITUTE - ABUJA	0.00		3,134,779.48
22	FEDERAL JUDICIAL SERVICE COMMISSION - ABUJA	0.00		-164,000.00
23	NAT.HUMAN RIGHTS COMMISSION	0.00		4,634,080.16
	REGIONAL SECTOR			
	SOCIAL SECTOR			
24	MINISTRY OF YOUTH DEVELOPMENT	0.00	0.00	176,528,400.00
25	NATIONAL OBSTETRIC FISTULA CENTRE ,ABAKALIKI	347,000.00		347,000.00
26	FEDERAL MINISTRY OF ENVIRONMENT	0.00		5,411,000.00
27	ENVIRONMENTAL HEALTH REGISTRATION OFFICERS COUNCILS OF NIGERIA	0.00	0.00	600,000.00
		95,284,724.30	22,828,570.00	365,246,690.54

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 Impreset 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, 2013

S/N	LIST OF MDAS FOR 2013 ACCOUNTS	CLOSING BALANCE	2013 FIGURES	CLOSING BALANCE
		2013	2013	2012
		N	N	N
	ADMINISTRATIVE SECTOR			
1	MINISTRY OF SPECIAL DUTIES	26,064,463.00	26,064,463.00	0.00
2	NATIONAL EMERGENCY MANAGEMENT AGENCY	-789,705.34	-789,705.34	
3	SECRETARY TO GOVERNMENT OF THE FEDERATION	2,818,000.00	2,818,000.00	0.00
4	FEDERAL MINISTRY OF FOREIGN AFFAIRS	431,312,684.71	317,355,483.00	113,957,201.71
5	OVERSEAS MISSION	-1,038,883,283.52	0.00	-1,038,883,283.52
6	MINISTRY OF INTERIOR	0.00	0.00	128,395,540.49
7	NIGERIAN IMMIGRATION SERVICE(NIS)	-27,421,712.69	-8,425,565.00	-18,996,147.69
8	POLICE SERVICE COMMISSION	-3,378,570.00	-3,378,570.00	0.00
9	POLICE FORMATION AND COMMAND	-34,790.09	0.00	-34,790.09
10	FEDERAL MINISTRY OF POLICE AFFAIRS	-86,206,008.00	-86,206,008.00	0.00
11	OHCSF(PENSION OFFICE) 2009	27,143,575.90	0.00	27,143,575.90
12	OHCSF(PENSION OFFICE) 31/12/2013	4,377,500.00	4,377,500.00	
13	PUBLIC COMPLIANTS COMMISSION	181,483,536.09	181,483,536.09	0.00
14	FEDERAL CIVIL SERVICE COMMISSION	249,262,733.05	249,262,733.05	0.00
15	MINISTRY OF CO-OP & INTEGRATION IN AFRICA	150,237,734.92	0.00	150,237,734.92
	ECONOMIC SECTOR			
16	FEDERAL MINISTRY OF AGRICULTURE	0.00	0.00	1,071,231,406.81
17	INVESTMENT AND SECURITIES TRIBUNAL	0.00	0.00	5,532,334.85
18	NIGERIA CUSTOM SERVICE	0.00	0.00	300,000.00
19	MIN. OF EMP, LABOUR AND PRODUCTIVITY	53,654,800.00	53,654,800.00	0.00
20	INDUSTRIAL ARBITRATION PANEL	0.00	0.00	80,517,647.79
21	NATIONAL BIOTECHNOLOGY DEV. AGENCY(NABDA)	-1,147,622.80	0.00	-1,147,622.80
22	FEDERAL MINISTRY OF POWER	0.00	0.00	-763,875,422.74
23	PETROLEUM PRICING REGULATORY COMMISSION	1,420,400.00	1,420,400.00	
24	MINISTRY OF MINES AND STEEL	243,402,711.41	0.00	243,402,711.41
25	GEOLOGICAL SURVEY OF NIGERIA AGENCY	0.00	0.00	-135,000.00
26	FEDERAL ROADS MAINTENANCE AGENCY	1,277,200.00	1,277,200.00	0.00
27	FEDERAL MINISTRY OF CULTURE & TOURISM	330,748,319.62	330,748,319.62	-1,166,248,439.83
28	NATIONAL PLANNING COMMISSION	210,289,840.00	210,289,840.00	0.00
29	NATIONAL BUREAU OF STATISTICS	0.00	0.00	-45,179,059.00
	LAW & JUSTICES SECTOR			
30	NATIONAL JUDICIAL COUNCIL - ABUJA	0.00	0.00	20,536,739.94
31	COURT OF APPEAL, ABUJA	381,054,374.09	381,054,374.09	0.00
32	FEDERAL HIGH COURT-LAGOS	0.00	0.00	844,611,155.33
33	FCT. HIGH COURT OF JUSTICE, ABUJA	77,927,159.61	77,927,159.61	0.00
34	CUSTOMARY COURT OF APPEAL, ABUJA	0.00	0.00	-15,575,336.00
35	NATIONAL INDUSTRIAL COURT	0.00	0.00	59,276,931.81
36	NATIONAL JUDICIAL INSTITUTE - ABUJA	62,519,572.20	0.00	62,519,572.20
37	FCT. JUDICIAL SERVICE COMMITTEE -FCT ABUJA	5,491,600.00	5,491,600.00	0.00
	REGIONAL SECTOR	0.00	0.00	0.00
	SOCIAL SECTOR			
38	MINISTRY OF YOUTH DEVELOPMENT	0.00	0.00	312,160,421.47
39	FEDERAL MINISTRY OF WOMEN AFFAIRS	-60,000.00	-60,000.00	0.00
40	FEDERAL MINISTRY OF ENVIRONMENT	0.00	0.00	6,032,656.67
41	NATIONAL POPULATION COMMISSION	0.00	0.00	19,174,893.03
	TOTAL:	1,282,564,518.11	1,744,365,560.12	94,955,428.61

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 20
REVOLVING LOAN ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER, 2013

S/N	MINISTRY/DEPARTMENT	CLOSING BALANCE AS AT 31/12/2013	LESS: PAYMENTS IN 2013	ADD: RECEIPTS IN 2013	BALANCE AS AT 31/12/2012
		N	N	N	N
1	Federal Ministry of Agriculture-Fertilizer	34,627,254,356.33			34,627,254,356.33
2	Federal Ministry of Agriculture-DRG & Others	1,036,504,704.77			1,036,504,704.77
3	National Poverty Eradication Programme	1,819,986,000.74			1,819,986,000.74
4	Federal Government Staff Housing Loans	(8,895,375,748.02)	(1,895,186,148.97)	1,624,767,310.54	(8,624,956,909.59)
5	Federal Ministry of Health	(70,000.00)			(70,000.00)
	TOTAL:	28,588,299,313.82	(1,895,186,148.97)	1,624,767,310.54	28,858,718,152.25

It is the Policy of Government to set aside some of its Funds as Loans to Beneficiaries especially Staff. The Loans are in the form of Revolving where recoveries are used to grant to other group of Officers. Receipts are not classified as Revenue and Payments are not classified as Expenditures. The Balances on these Accounts are Assets to Government at period end.



NOTE 21
SCHEDULE OF TOTAL EXTERNAL LOANS OF THE FEDERAL GOVERNMENT AS AT 31ST DECEMBER, 2013

	NAMES OF LENDERS	OPENING BALANCE AS AT 01/01/2013	ADDITIONAL LOANS PROCURED WITHIN THE YEAR (SEE DETAILS BELOW)	ADDITIONAL LOANS DRAW DOWN WITHIN THE YEAR	LESS: LOANS REPAID WITHIN THE YEAR (SEE DETAILS BELOW)	CLOSING BALANCE AS AT 31/12/2013	EXCHANGE RATE AT AT 31/12/2013	CLOSING BALANCE AS AT 31/12/2013
								=N=
		CURRENCY (\$)	CURRENCY (\$)	CURRENCY (\$)	CURRENCY (\$)	CURRENCY (\$)		
	A: MULTILATERAL-WORLD BANK GROUP:							
1	INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	4,622,910,000.00	706,590,000.00			5,329,500,000.00	155.70	829,803,150,000.00
2	INTERNATIONAL FUND FOR AGRICULTURE DEVELOPMENT (IFAD)	84,310,000.00	7,890,000.00			92,200,000.00	155.70	14,355,540,000.00
	B: AFRICA DEVELOPMENT BANK GROUP:							
3	AFRICAN DEV. BANK (ADB)	32,230,000.00	128,870,000.00			161,100,000.00	155.70	25,083,270,000.00
4	AFRICAN DEVELOPMENT FOUNDATION (ADF)	406,450,000.00	164,950,000.00			571,400,000.00	155.70	88,966,980,000.00
	C: OTHER MULTILATERALS							
5	ABEDA		3,300,000.00			3,300,000.00	155.70	513,810,000.00
6	EUROPEAN INVESTMENT BANK (EDF/EIB)	104,320,000.00			1,120,000.00	103,200,000.00	155.70	16,068,240,000.00
7	ISLAMIC DEVELOPMENT BANK (IDB)	14,540,000.00			40,000.00	14,500,000.00	155.70	2,257,650,000.00
	D: BILATERAL							
8	EXIM BANK OF CHINA (NIGCOMSAT)	683,030,000.00	283,670,000.00			966,700,000.00	155.70	150,515,190,000.00
9	FRENCH DEVELOPMENT AGENCY (AFD)		59,000,000.00			59,000,000.00	155.70	9,186,300,000.00
	E: COMMERCIAL/OTHERS:							
10	ZTE	56,630,000.00			44,830,000.00	11,800,000.00	155.70	1,837,260,000.00
11	CMEC		9,200,000.00			9,200,000.00	155.70	1,432,440,000.00
12	EUROBOND	-	1,500,000,000.00			1,500,000,000.00	155.70	233,550,000,000.00
13	OTHERS	2,650,000.00			2,650,000.00	-		-
14	AFD	20,000,000.00			20,000,000.00	-	155.70	-
15	BANK OF ENGLAND/ CITIBANK LAZARDS AGENCY FEES	500,000,000.00			500,000,000.00	-	155.70	-
	TOTAL	6,527,070,000.00	2,863,470,000.00	-	568,640,000.00	8,821,900,000.00		1,373,569,830,000.00
	TOTAL DEBTS IN NAIRA	847,277,686,900.00	445,842,279,000.00	-	88,537,248,000.00			

Central bank of nigeria official exchange rates as at 31 december, 2013 'n= 155.70 to \$

Source: annual report and statement of accounts for the year ended december, 2013 of debt management office of nigeria

NOTE 22

SCHEDULE OF FEDERAL GOVERNMENT OF NIGERIA (FGN) AND TREASURY BONDS. AS AT 31ST DECEMBER, 2013

	DESCRIPTION	BALANCE AS AT 31/12/2012	ADDITIONAL WITHIN THE YEAR	LESS: REPAYMENT WITHIN THE YEAR	BALANCE AS AT 31/12/2013
		=N=	=N=	=N=	=N=
	FGN AND TREASURY BONDS:				
1	UNFUNDED (TREASURY BONDS)	334,560,500,000.00		19,170,000,000.00	315,390,500,000.00
2	UNFUNDED (1st FGN BONDS)	599,454,000.00		599,454,000.00	0.00
3	UNFUNDED (3rd FGN BONDS)	62,659,361,000.00		62,659,361,000.00	0.00
4	UNFUNDED (4th FGN BONDS)	431,000,000,000.00		131,000,000,000.00	300,000,000,000.00
5	UNFUNDED (5th FGN BONDS)	705,241,688,000.00		330,241,687,000.00	375,000,001,000.00
6	UNFUNDED (6th FGN BONDS)	838,655,011,000.00		254,758,312,000.00	583,896,699,000.00
7	UNFUNDED (7th FGN BONDS)	1,206,698,997,000.00		170,128,389,000.00	1,036,570,608,000.00
8	UNFUNDED (8th FGN BONDS)	320,000,000,000.00			320,000,000,000.00
9	UNFUNDED (9th FGN BONDS)	515,194,989,000.00	888,900,710,000.00		1,404,095,699,000.00
10	UNFUNDED (10th FGN BONDS)		202,474,704,000.00	0.00	202,474,704,000.00
	GRAND TOTAL FGN & TREASURY BONDS	4,414,610,000,000.00	1,091,375,414,000.00	968,557,203,000.00	4,537,428,211,000.00

Source: Annual Report and Statement of Accounts for the year ended December, 2013 of Debt Management Office of Nigeria



NOTE 23

SCHEDULE OF MOVEMENTS OF NIGERIA TREASURY BILLS (NTB) FOR THE YEAR ENDED 31ST DECEMBER, 2013

	REF.	ACTUAL TOTAL	REMARKS
RECEIPTS		N	
OPENING BALANCE (01/01/2013)		2,528,723,699,126.95	
NTB (ISSUED/RECEIPTS)	A	2,950,753,324,576.26	
SUB-TOTAL INFLOW		5,479,477,023,703.21	
LESS REPAYMENTS			
NTB (REPAYMENTS)	B	-3,266,472,405,763.67	
SUB-TOTAL OUTFLOW		-3,266,472,405,763.67	
NTB AS AT 31ST DECEMBER 2013.		2,213,004,617,939.54	

MONTHLY ANALYSIS OF NTB

REFERENCE NOS.		A	B
MONTHS		NTB ISSUES	NTB PAYMENTS
JANUARY		560,339,249,940.21	256,291,660,000.00
FEBRUARY		132,495,774,203.05	496,218,838,252.94
MARCH		282,813,813,298.94	206,605,707,000.00
APRIL		296,662,564,613.99	324,269,395,000.00
MAY		253,271,281,955.34	267,996,552,000.00
JUNE		280,937,892,408.74	401,010,332,349.43
JULY		171,942,057,925.13	181,680,264,992.24
AUGUST		203,538,845,270.37	222,705,120,000.00
SEPTEMBER		304,624,986,936.48	331,218,270,000.00
OCTOBER		208,907,103,869.48	226,109,767,000.00
NOVEMBER		141,444,319,543.41	99,843,700,000.00
DECEMBER		113,775,434,611.12	252,522,799,169.06
TOTALS		2,950,753,324,576.26	3,266,472,405,763.67

SOURCE: CRF BANK STATEMENTS FOR YEAR 2013.





NOTE 24
SCHEDULE OF TOTAL DEVELOPMENT LOAN STOCK OF THE FEDERAL GOVERNMENT
FOR THE YEAR ENDED 31ST DECEMBER, 2013

S/N	DESCRIPTION	FUNDED	REDEMPTION YEAR	BALANCE AS AT 31/12/2012	ADDITIONAL LOAN IN THE YEAR	REPAYMENT IN THE YEAR	BALANCE AS AT 31/12/2013
				=N=	=N=	=N=	=N=
1	NIGERIA DEVELOPMENT LOAN STOCK						
							-
	GRAND TOTAL DEVELOPMENT LOAN STOCK			.	.	.	.

Source: Annual Report and Statement of Accounts for the year ended December, 2013 of Debt Management Office of Nigeria



NOTE 25

SCHEDULE OF INTERNAL LOANS FROM OTHER FUNDS TO CRF FOR THE YEAR ENDED 31ST DECEMBER, 2013

S/N	SOURCE OF LOAN	BALANCE AS AT 31/12/2012	AMOUNT RECEIVED IN THE YEAR	AMOUNT REPAID IN THE YEAR	BALANCE AS AT 31/12/2013	REMARKS
			=N=	=N=	=N=	
1	DEVELOPMENT OF NAT. RESOURCES ACCOUNT	207,588,085,668.92		0.00	207,588,085,668.92	
2	DEVELOPMENT OF NAT. RESOURCES ACCOUNT		112,700,000,000.00		112,700,000,000.00	
3	EDUCATION TAX POOL ACCOUNT		70,000,000,000.00		70,000,000,000.00	18/09/2013
	TOTAL	207,588,085,668.92	182,700,000,000.00	0.00	390,288,085,668.92	

NOTE: The Initial Loan taken from Natural Resources Development Fund Account in the year 2010 & on the 24th August, 2012 to fund the Budget. Another Loan was taken from the Education Tax Pool Account on 18/09/2013. N80,700,000,000.00 and N32,000,000,000.00 were borrowed from Development of Natural Resources

SOURCE: CRF BANK STATEMENT

NOTE 26

DEPOSIT ACCOUNT AS AT 31 DECEMBER, 2013

S/N	LIST OF MDAS FOR 2013 ACCOUNTS	CLOSING BALANCE AS	2013 FIGURES	BALANCE AS AT AS AT
		AT 31/12/2013		31/12/2012
		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		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		36,035,094.37
36	NATIONAL SPORTS COMMISSION	0.00		138,139,313.47
37	NATIONAL POPULATION COMMISSION	-24,718,712.13		-24,718,712.13
SUB-TOTAL:MDA		-643,598,746.61		-505,459,433.14
FEDERAL PAY OFFICES				
1	STF (FPO ACCOUNTS) ABUJA	2,239,083,455.49		2,239,083,455.49
2	FPO ABAKALIKI	-52,082.04		-52,082.04
	CALABAR	1,373,737.63	1,373,737.63	
3	OWERRI	-11,374,757.19		-11,374,757.19
4	ENUGU	6,187,632.49	12,283,464.44	-6,095,831.95
5	FPO MAKURDI	166,732.00		166,732.00
6	FPO PORT-HARCOURT	421,335.42		421,335.42
7	FPO GOMBE	0.00		0.00
8	FPO GUSAU	-2,356,593.42		-2,356,593.42
9	FPO JOS	43,950.00		43,950.00
10	KANO	0.00		0.00
11	SOKOTO	13,203,310.98		13,203,310.98
12	AKURE	0.00		0.00
13	IBADAN	0.00		0.00
14	UMUAHIA	0.00		0.00
15	ASABA	4,808,101.96		4,808,101.96
16	BENIN CITY	-470,931.38	-1,167,892.24	696,960.86
17	MINNA	127,214.01	127,214.01	0.00
18	FPO ABEOKUTA	0.00		0.00
19	FPO ADO-EKITI	-1,663,661.74		-1,663,661.74
20	FPO YENOGOA	-1,762,810.65	-1,111,823.70	-650,986.95
21	FPO ILORIN	4,584,974.08	4,584,974.08	0.00
SUB-TOTAL FPO		2,252,319,607.64	16,089,674.22	2,236,229,933.42
GRAND TOTAL DEPOSIT		1,608,720,861.03	16,089,674.22	1,730,770,500.28



NOTE 27

DETAILS OF CAPITAL SUPPLEMENTATION FOR YEAR 2013



S/N	DETAILS	ACTUAL	FINAL BUDGET	ORIGINAL/INITIAL BUDGET	SAVINGS/ (EXCESS EXP.)	BUDGET PERFORMANCE
		N	N	N	N	%
1	CAPITAL SUPPLEMENTATION	-	-	-	-	
2	TOTAL ALLOCATION:	-	621,210,694,780.00	621,210,694,780.00	621,210,694,780.00	0.00
3	ADJUSTMENT TO CAPITAL COSTS	576,496,013.38	5,000,000,000.00	5,000,000,000.00	4,423,503,986.62	11.53
4	VIABILITY GAP FUND - PPP	-	5,000,000,000.00	5,000,000,000.00	5,000,000,000.00	0.00
5	JOB CREATION	-	15,000,000,000.00	15,000,000,000.00	15,000,000,000.00	
6	COUNTERPART FUNDING INCLUDING GLOBAL FUND/HEALTH	3,720,115,980.00	4,800,000,000.00	4,800,000,000.00	1,079,884,020.00	77.50
7	ARREARS OF COUNTERPART FUNDING	2,161,539,497.00	2,420,000,000.00	2,420,000,000.00	258,460,503.00	89.32
8	MULTI YEAR TARIFF ORDER	-	20,000,000,000.00	20,000,000,000.00	20,000,000,000.00	0.00
9	PHASE I: PROGRAMM AND PROJECT PORTFOLIO MANAGEMENT FOR PILOT MDAs	-	500,000,000.00	500,000,000.00	500,000,000.00	0.00
10	QUICK WINS - COMPLETION OF 2008 & 2009 PROJECTS	-	1,700,000,000.00	1,700,000,000.00	1,700,000,000.00	0.00
11	CONDITIONAL GRANTS AND SOCIAL SAFETY NETS (MDGS)	-	67,000,000,000.00	67,000,000,000.00	67,000,000,000.00	0.00
12	SUPPORT TO UNDP MILLENIUM CAMPAIGN PROGRAMME NIGERIA IN AFRICA/AFRICAN PARLIMENTARIAN PROGRAMME	-	400,000,000.00	400,000,000.00	400,000,000.00	0.00
13	2011 AND 2012 M&E	-	3,450,000,000.00	3,450,000,000.00	3,450,000,000.00	
14	CONSULTANCY, SURVEY AND SHORT TERM STUDIES	-	863,000,000.00	863,000,000.00	863,000,000.00	
15	COMMUNICATIONS AND ADVOCACY	-	860,000,000.00	860,000,000.00	860,000,000.00	
16	MDGs SPECIAL PROJECTS	-	8,100,000,000.00	8,100,000,000.00	8,100,000,000.00	
17	SPECIAL INTERVENTION	-	100,000,000,000.00	100,000,000,000.00	100,000,000,000.00	0.00
18	PAYMENT OF LOCAL CONTRACTORS' DEBTS	4,988,620,809.40	38,000,000,000.00	38,000,000,000.00	33,011,379,190.60	13.13
19	POLICE REFORMS FUND (SHARE OF FGN)	-	22,000,000,000.00	22,000,000,000.00	22,000,000,000.00	0.00
20	BANK OF INDUSTRY	553,249,108.00	-	-	553,249,108.00	

NOTE 27

DETAILS OF CAPITAL SUPPLEMENTATION FOR YEAR 2013

S/N	DETAILS	ACTUAL	FINAL BUDGET	ORIGINAL/INITIAL BUDGET	SAVINGS/ (EXCESS EXP.)	BUDGET PERFORMANCE
		N	N	N	N	%
21	BANK OF AGRICULTURE	258,885,128.00	1,000,000,000.00	1,000,000,000.00	741,114,872.00	25.89
22	NIGERIAN EXPORT - IMPORT BANK - SHARE OF EQUITY	746,655,382.00	1,500,000,000.00	1,500,000,000.00	753,344,618.00	
23	ROYAL SWAZILAND SUGAR CORPORATION	-	-	-	-	
24	PETROLEUM TECHNOLOGY DEVELOPMENT FUND	-	-	-	-	
25	SINKING FUND FOR INFRASTRUCTURAL DEVELOPMENT	-	65,000,000,000.00	65,000,000,000.00	65,000,000,000.00	0.00
26	LANDS AND HOUSING (2010 OUTSTANDING LIABILITIES)	7,046,915,047.00	12,000,000,000.00	12,000,000,000.00	4,953,084,953.00	58.72
27	SPORTS DEVELOPMENT	-	3,000,000,000.00	3,000,000,000.00	3,000,000,000.00	0.00
28	ENERGY COMMISSION OF NIGERIA (2010 OUTSTANDING LIABILITIES)	7,933,310,000.00	8,000,000,000.00	8,000,000,000.00	66,690,000.00	99.17
29	PHCN PRIVATISATION	45,000,000,000.00	45,000,000,000.00	45,000,000,000.00	-	100.00
30	FUNDING OF GALAXY BACKBONE INFRASTRUCTURE	-	4,060,000,000.00	4,060,000,000.00	4,060,000,000.00	0.00
31	NELMCO	-	14,000,000,000.00	14,000,000,000.00	14,000,000,000.00	0.00
32	BULK TRADERS	6,848,783,566.00	16,000,000,000.00	16,000,000,000.00	9,151,216,434.00	42.80
33	CAPITAL DEVELOPMENT OF NATIONAL INSTITUTE FOR LEGISLATIVE STUDIES (NILS)	5,000,000,000.00	-	-	5,000,000,000.00	#DIV/0!
34	COURT SECURITY PROGRAMME	-	5,760,000,000.00	5,760,000,000.00	5,760,000,000.00	0.00
35	STRENGTHENING OF CAPACITY OF OSA OF PRESIDENT ON NASS	-	200,000,000.00	200,000,000.00	200,000,000.00	0.00
36	NEW NIGERIAN NEWSPAPERS LIABILITY	849,224,751.16	850,000,000.00	850,000,000.00	775,248.84	99.91
37	REFUND TO STATES FOR FEDERAL ROAD PROJECTS	8,000,000,000.00	20,000,000,000.00	20,000,000,000.00	12,000,000,000.00	40.00
38	SPECIAL INITIATIVE FOR WOMEN PARTICIPATION IN AGRICULTURE, WATER, SPORT, COMMUNICATION TECHNOLOGY, ETC	916,900,000.00	-	-	916,900,000.00	
39	SPECIAL INITIATIVE FOR WOMEN PARTICIPATION IN AGRICULTURE, WATER, SPORT, COMMUNICATION TECHNOLOGY ETC.	-	3,000,000,000.00	3,000,000,000.00	3,000,000,000.00	0.00
40	ACTIVATION OF NIGERIAN AIRFORCE C - 130 AIRCRAFT - (NAF 913) AND (NAF 197)	3,000,000,000.00	9,000,000,000.00	9,000,000,000.00	6,000,000,000.00	33.33
41	PAYMENT FOR MATURING DOMESTIC BONDS	75,000,000,000.00	75,000,000,000.00	75,000,000,000.00	-	100.00
42	2011 ELECTION VIOLENCE AND CIVIL DISTURBANCES (DAMAGE DONE TO PUBLIC PROPERTIES AND PLACES OF WORSHIP	5,747,694,780.00	-	-	5,747,694,780.00	
43	SINKING FUND FOR RETIRING FUTURE MATURED BONDS	-	25,000,000,000.00	25,000,000,000.00	25,000,000,000.00	0.00
44	GAS REVOLUTION INITIATIVE: DREDGING OF ESCRAVOS RIVER	-	8,000,000,000.00	8,000,000,000.00	8,000,000,000.00	0.00
45	GIFMIS CAPITAL	-	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00	0.00
46	SPECIAL INTERVENTION/ CONSTITUENCY PROJECTS	-	-	-	-	
	TOTAL	178,348,390,061.94	1,233,673,694,780.00	1,233,673,694,780.00	1,055,325,304,718.06	



NOTE 28

DETAILS OF STATUTORY TRANSFERS TO UNIVERSAL BASIC EDUCATION (UBEC) AND NIGER- DELTA DEVELOPMENT COMMISSION (NDDC) IN 2013

SN	DESCRIPTION	OFFICE	ACTUAL AMOUNT	BUDGET 2013	REMARKS
			N	N	
1	1 QTR. ALLOCATION	UBEC	15,779,329,207.00	76,279,000,000.00	Statutory Transfers
2	2 QTR. ALLOCATION	UBEC	22,360,170,792.99		Statutory Transfers
3	3 QTR. ALLOCATION	UBEC	19,069,699,999.99		Statutory Transfers
4	4 QTR. ALLOCATION	UBEC	19,069,749,999.99		Statutory Transfers
	SUB-TOTAL		76,278,949,999.97	76,279,000,000.00	
1	1 QTR. ALLOCATION	NDDC			
1	2 QTR. ALLOCATION	NDDC	30,674,000,000.00	61,347,000,000.00	
1	3RD QTR. ALLOCATION	NDDC			
1	4TH QTR. ALLOCATION	NDDC	30,673,000,000.00		
	SUB-TOTAL		61,347,000,000.00	61,347,000,000.00	
	GRAND TOTAL- TRANSFERS		137,625,949,999.97	137,626,000,000.00	



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 transferred into the CRF Bank Account. The balances of this account as at 31st December, 2013 is as stated	USD \$1,449,773.55 (=N=225,729,741.74) at =N= 155.70/USD	This amount is to be transferred into the CRF. Bank Account Number 000000400939134
B	Independent Revenue Account with CBN	225,729,741.74	This amount is to be transferred into the CRF. Bank Account Number 000000400939134
C	Ministry of Foreign Affairs- ECOWAS Levy Account	=N= 38,061,889,973.34	Balance as at 31st December, 2013
D	Details of Charges on NTB, Sinking Fund & Other Bank Charges:		
	Discount Element(Comm./Charges on NTB)	625,619,349,474.04	
	Interest on Bond		
	Capital Sinking Fund(Charges)	5,412,778,901.00	
	Ways and Means Charges:		
	Bank Charges:DEBIT INTEREST		
	Total Direct Exp.Costs CRF:	631,032,128,375.04	
E	SUMMARY OF EXPENDITURE BUDGET AT A GLANCE		
	Transfers-NJC	67,000,000,000.00	
	Transfers-NASS	150,000,000,000.00	
	Transfers-NDDC	61,347,000,000.00	
	Transfers-UBEC	76,279,000,000.00	
	Transfers-INEC	32,000,000,000.00	
	Transfers-NHRC	1,350,000,000.00	387,976,000,000.0
	Borrowings-Domestic	543,376,000,000.00	
	Borrowings-Foreign	48,388,000,000.00	591,764,000,000.0
	EXECUTIVE BUDGET		
	MDAs PERSONNEL COST	1,611,294,899,031.08	
	MDAs OVERHEAD	197,613,033,944.96	
	CAPITAL SPENDING INCLUDING MYTO	2,130,450,721,628.62	
	PENSIONS AND GRATUITIES	143,236,495,795.25	
	SERVICE WIDE VOTES	363,529,583,943.14	4,446,124,734,343.0
	TOTAL BUDGET		5,425,864,734,343.0



