

**ONDO STATE OF NIGERIA, ESTIMATES 2018
ECONOMIC SEGMENT**

Economic code	Economic Segment	Approved Budget
		2018 (N)
1	REVENUE	113,056,540,867.00
11	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	52,888,848,000.00
1101	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	52,888,848,000.00
110101	GOVERNMENT SHARE OF FAAC	40,888,848,000.00
11010101	STATUTORY ALLOCATION	25,352,256,000.00
11010104	FAAC SPECIAL ALLOCATIONS	0
11010106	MINERAL DERIVATION	15,536,592,000.00
110102	GOVERNMENT SHARE OF VAT	12,000,000,000.00
11010201	SHARE OF VAT	12,000,000,000.00
110103	GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT	0
11010301	EXCESS CRUDE	0
12	INDEPENDENT REVENUE PAID TO CRF	20,923,646,783.00
1201	TAX REVENUE	11,719,800,000.00
120101	PERSONAL TAXES	11,719,800,000.00
12010101	PERSONAL TAXES (E.G PAYE)	9,129,800,000.00
12010104	STAMP DUTY	40,000,000.00
12010105	POOL BETTING TAX	0
12010106	DEVELOPMENT TAX/LEVY	0
12010107	CAPITAL GAIN TAX	50,000,000.00
12010108	LIVESTOCK TAX	0
12010109	OTHER SERVICE TAXES	0
12010110	WITHOLDING TAX	1,500,000,000.00
12010111	PROPERTY TAX	0
12010112	DIRECT ASSESMENT	1,000,000,000.00
120102	CORPORATE TAXES	0
1202	NON-TAX REVENUE	8,665,264,583.00
120201	LICENCES - GENERAL	1,226,285,800.00

12020105	RADIO/TELEVISION STATION LICENCES	0
12020107	BOATS & CANOE (SMALL CRAFT) LICENCE	0
12020109	VOLUNTARY ORGANIZATIONS/NGOs/LICENCES	600,000.00
12020110	INLAND WATER-WAY LICENCE	0
12020111	BAKE HOUSE LICENCE	0
12020113	BRICKMAKING, ETC LICENCE	0
12020114	CART LICENCES	0
12020115	DANE GUN LICENCES	0
12020116	CATTLE DEALER LICENCES	0
12020117	DRIED FISH & MEAT LICENCES	0
12020118	PET (DOG) LICENCES	0
12020119	FISHING PERMITS	17,500,000.00
12020120	HAWKER'S PERMITS	0
12020121	HUNTING PERMITS	0
12020122	PRODUCE BUYING/PRODUCE MERCHANT LICENCES	5,000,000.00
12020126	TRACTOR HIRING SERVICES	5,000,000.00
12020128	BOREHOLE DRILLING LICENCES	0
12020129	POOL BETTING & CASINO LICENCES/GAMING	10,100,000.00
12020130	CINEMATOGRAPH LICENCES	0
12020132	MOTOR VEHICLE LICENCES	130,000,000.00
12020133	DRIVERS' LICENCES	95,000,000.00
12020134	PATENT MEDICINE & DRUG STORES LICENCES	12,000,000.00
12020135	PRIVATE SCHOOLS LICENCES	77,760,000.00
12020136	HEALTH FACILITIES LICENCES	0
12020137	TRADE PERMIT LICENCES	0
12020138	FORESTRY/TIMBER LICENCE	0
12020140	LOTTERY PERMIT	0
12020141	SIGNWRITER ANNUAL PERMIT	2,500,000.00
12020142	HACKNEY PERMIT	0
12020143	SAWMILL LICENCES	35,000,000.00
12020144	POWER CHAIN LICENCES	4,000,000.00
12020145	HAMMER REGISTRATION/RENEWAL	10,000,000.00

12020146	POOLS AGENT LICENCES/PROMOTERSLEVIES/ CHECKING CENTRES	7,250,000.00
12020147	REGISTRATION FEES	78,900,000.00
12020148	APPROVAL OF APPOINTMENT OF RECOGNISED OBAS/PRESENTATION OF INSTRUMENT OF APPOINTMENT	2,000,000.00
12020149	CERTIFICATION OF CHIEFTAINCY DOCUMENTS/REGISTRATION OF CHIEFTAINCY DECLARATION/UPGRADING OF CHIEFTAINCY TITLE	2,000,000.00
12020150	COMMUNICATION MAST PERMIT	30,000,000.00
12020151	SIGNAGE ANNUAL PERMIT	40,000,000.00
12020152	ANNUAL RENEWAL FEE-OTHERS	775,800.00
12020153	OTHER PERMITS/LICENSES	257,500,000.00
12020154	NEW VEHICLE REGISTRATION SCHEME FEES	15,000,000.00
12020155	FIXED DEPOSIT LICENSE	900,000.00
12020156	RIGHT OF WAY (CABLE, PIPES ETC)	296,000,000.00
12020157	PRODUCE STORE / STORE-KEEPER's LICENSES	1,500,000.00
12020158	GRADING FEES	0
12020159	Road Worthiness Fee	60,000,000.00
12020160	TOP LIGHT INSTALLATION ON TAXI/CABS	30,000,000.00
120202	MINING RENTS	0
120203	ROYALTIES	0
120204	FEES - GENERAL	4,303,623,000.00
12020401	COURT FEES	53,000,000.00
12020404	TRADE UNION FEES	0
12020409	WEIGHTS & MEASURE FEES	0
12020410	ELECTRICAL INSPECTORATE FEES	0
12020412	RESEARCH TESTING FEES	0
12020413	FILMS CENSORSHIP/ PRODUCTION FEES	0
12020415	TRADE TESTING FEES	0
12020417	CONTRACTOR REGISTRATION FEES/CONTRACT DOCUMENT	269,000,000.00

12020418	MARRIAGE/ DIVORCE FEES	0
12020419	ATTESTATION OF BACHELORHOOD & SPINSTERHOOD FEES	0
12020420	PILGRIMS WELFARE FEES	0
12020424	ACCREDITATION FEES	1,000,000.00
12020425	DISINFECTION OF PRODUCE FEES	1,000,000.00
12020426	COURT SUMMONS/OATH FEES	47,000,000.00
12020427	TENDER FEES	153,395,000.00
12020428	FIRE SAFETY CERTIFICATE FEES	1,700,000.00
12020430	PROFESSIONAL REGISTRATION FEES	0
12020431	ENVIRONMENTAL IMPACT ASSESSMENT FEES	8,000,000.00
12020436	BILL BOARD ADVERTISEMENT FEES	40,000,000.00
12020437	DEEDS REGISTRATION FEES	25,000,000.00
12020438	SURVEY/ PLANNING/ BUILDING FEES	270,000,000.00
12020439	AGENCY FEES	0
12020440	MEDICAL CONSULTANCY FEES	0
12020441	LABORATORY FEES	0
12020442	ASSOCIATION FEES	0
12020443	BIRTH & DEATH REGISTRATION FEES	0
12020444	BURIAL FEES	0
12020445	CHANGE OF OWNERSHIP FEES	2,000,000.00
12020446	AGRICULTURAL/VETERINARY SERVICES FEES	3,000,000.00
12020447	LAND USE FEES	1,000,000,000.00
12020448	DEVELOPMENT LEVIES	500,000,000.00
12020449	BUSINESS/TRADE OPERATING FEES	320,000,000.00
12020450	INSPECTION FEES	312,700,000.00
12020451	TIMBER & FOREST FEES	177,000,000.00
12020452	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES-UNDERGRADUATE	230,300,000.00
12020453	APPLICATION FEES	12,300,000.00
12020454	PARKING FEES	27,000,000.00

12020455	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES-POSTGRADUATE	0
12020456	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - OTHERS	0
12020457	AFFILIATION CHARGES	0
12020458	UNITY/STAFF/OTHER SCHOOL FEES/LEVIES	0
12020459	CERTIFICATE OF OCCUPANCY/RIGHT OF OCCUPANCY FEES	164,000,000.00
12020460	BUILDING PLAN APPROVAL FEES	0
12020461	TITLE TRANSFER FEES	0
12020462	PUBLICATION FEES	0
12020463	HOSPITAL SERVICE REGISTRATION FEES	0
12020464	HOSPITAL SERVICE CHARGES	0
12020465	SPORTS/RECREATIONAL FACILITIES FEES	0
12020466	INDIGENSHIP REGISTRATION FEES	0
12020478	WORKSHOP FEES	0
12020480	PUBLIC TAP/RIVERS AND RESERVIORS FEES	5,000,000.00
12020481	NOMINATION/CERTIFICATE OF RETURN FEES	500,000.00
12020482	HAULAGE FEES	172,400,000.00
12020483	REGISTRATION OF PLACE OF WORSHIP	200,000.00
12020484	PRODUCE FEES	100,360,000.00
12020485	PUBLICATION REVIEW FEES	0
12020486	FILING OF ANNUAL ACCOUNT/ REPORT	0
12020487	FOOD CROP LEVY	0
12020488	VALUATION OF PROPERTIES	52,000,000.00
12020489	TOLL FEES ON ITEMS	15,000,000.00
12020490	TOLL FEES FROM FOREST SERVICES	10,000,000.00
12020491	SERVICE CONNECTION FEES	50,000.00
12020492	PROTEST/PETITION APPROVAL FEES	4,000,000.00
12020493	KAADI IGBE-AYO COLLECTION FEES	30,000,000.00
12020494	STATE OF ORIGIN CERTIFICATE	0
12020495	OTHER FEES/LEVIES	256,718,000.00

12020496	LIFE ASSURANCE SCHEME	40,000,000.00
12020497	Consultancy Fee on Insurance Premium	0
120205	FINES - GENERAL	293,050,000.00
12020501	SUNDRY FINES/PENALTIES	278,050,000.00
12020502	COURT FINES	10,000,000.00
12020503	DISLODGING OF EFFLUENT/POLLUTION FINE	5,000,000.00
120206	SALES - GENERAL	1,314,605,783.00
12020601	SALES OF JOURNAL & PUBLICATIONS	3,830,000.00
12020602	SALES OF BOOKS	0
12020603	SALES OF ID CARDS	0
12020604	SALES OF STORES/SCRAPS/UNSERVICEABLE ITEMS	4,480,000.00
12020605	SALES OF VACCINES	0
12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	3,000,000.00
12020607	SALES OF CONSULTANCY REGISTRATION FORMS	0
12020608	SALES OF IMPROVED SEEDS/CHEMICAL	5,800,000.00
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	110,000,000.00
12020610	PROCEEDS FROM SALES OF GOODS BY PUBLIC AUCTIONS	0
12020611	PROCEEDS FROM SALES OF GOVT. VEHICLES	4,085,783.00
12020612	PROCEEDS FROM SALES OF DRUGS AND MEDICATIONS	0
12020613	PROCEEDS FROM SALES OF SHIPS SCRAPS	0
12020614	PROCEEDS FROM SALES OF GOVT. BUILDING	830,000,000.00
12020615	SALES OF UNIFORMS	0
12020616	SALES OF FORMS	35,710,000.00
12020617	SALES OF PLAN PHOSTAT PRINT/MAP	0
12020618	SALES OF REAGENTS & CHEMICALS	0
12020619	SALES OF FLAGS/POTRAITS	0
12020620	SALES OF OTHER GOVERNMENT PROPERTIES	0
12020621	SALES OF GOVERNMENT PANAPHARELIA (FLAGS, PORTRAITS, ART WORKS ETC)	0

12020622	PROCEEDS FROM SALES OF CONFISCATED/FORFEITED/ UNCLAIMED ITEMS/PROPERTIES	1,000,000.00
12020623	SALES OF OTHER AGRIC INPUTS	0
12020624	SALES OF VEHICLE PLATE NUMBER/VEHICLE REGISTRATION BOOKLET	125,000,000.00
12020625	REGISTRATION OF PLAYER/TRANSFER FEES	0
12020626	SALES OF OTHER ITEMS	31,700,000.00
12020627	SALES OF FRESH FISH	0
12020628	SALES OF SOUVENIR (TICKET, STICKERS, APRON, E.TC.)	30,000,000.00
12020629	SALES OF FERTILIZER	130,000,000.00
120207	EARNINGS -GENERAL	68,890,000.00
12020701	EARNINGS FROM CONSULTANCY SERVICES	0
12020702	EARNINGS FROM LABORATORY SERVICES	350,000.00
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	3,240,000.00
12020704	EARNINGS FROM THE USE OF GOVT. VEHICLES	1,500,000.00
12020705	EARNINGS FROM THE USE OF GOVT. HALLS/OTHERS	3,200,000.00
12020706	EARNINGS FROM TOLLS OF EXPRESSWAY	0
12020707	EARNINGS FROM MEDICAL SERVICES	0
12020708	EARNINGS FROM AGRICULTURAL PRODUCE	0
12020709	EARNINGS FROM TOURISM/CULTURE/ARTS CENTRES	8,600,000.00
12020710	EARNINGS FROM HIRE OF AIRCRAFT	0
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	5,000,000.00
12020712	HIRE OF ACADEMIC GOWN/BOOK OF PRECEEDINGS/OTHERS	0
12020713	EARNINGS FROM LIBRARY SERVICES	0
12020714	EARNINGS FROM ICT SERVICES	0
12020715	MAINTENANCE/REPAIRS FEES	0
12020720	EARNINGS FROM GUEST HOUSES	0

12020721	EARNINGS FROM CONTROL POST	24,000,000.00
12020722	SUNDRY INCOME	23,000,000.00
12020723	ANTI-ENCROACHMENT PROGRAMME	0
120208	RENT ON GOVERNMENT BUILDING - GENERAL	104,200,000.00
12020801	RENT ON GOVERNMENT QUARTERS	600,000.00
12020802	RENT ON GOVERNMENT OFFICES	600,000.00
12020803	RENT ON GOVERNMENT BUILDINGS	0
12020804	RENT ON CONFERENCE CENTRES	103,000,000.00
12020805	RENT ON BUILDING AT AERODROMES	0
120209	RENT ON LAND & OTHERS - GENERAL	886,410,000.00
12020901	RENT ON GOVERNMENT LAND	358,000,000.00
12020902	RENT ON OIL PLOT & AERODROMES	0
12020903	RENTS & PREMIUM ON THE ALLOCATION OF LAND	350,000,000.00
12020904	RENTS OF PLOTS & SITES SERVICES PROGRAMME	0
12020905	LEASE RENTAL	0
12020906	RENTS ON GOVT. PROPERTIES	178,410,000.00
12020907	RENT ON INDUSTRIAL ESTATE	0
120210	REPAYMENTS - GENERAL	15,000,000.00
12021002	MOTOR VEHICLE ADVANCES - REPAYMENTS	15,000,000.00
12021003	BICYCLE ADVANCES (PRINCIPAL)	0
12021004	MOTOR VEHICLE REFURBISHING LOAN	0
12021005	HOUSE REFURBISHING LOAN	0
12021006	REFUNDS	0
120211	INVESTMENT INCOME	350,000,000.00
12021101	OPERATING SURPLUS	0
12021102	DIVIDEND RECEIVED	350,000,000.00
12021103	OTHER INVESTMENT INCOME	0
120212	INTEREST EARNED	100,000,000.00
12021201	MOTOR VEHICLE ADVANCES - INTEREST	0
12021202	BICYCLE ADVANCES (INTEREST)	0
12021203	REFURBISHING LOAN	0

12021204	FURNITURE LOAN	0
12021205	INTEREST ON HOUSING LOAN	0
12021206	INTEREST ON LOANS TO STATES	0
12021207	INTEREST ON LOANS TO LGAs	0
12021208	INTEREST ON LOANS TO GOVERNMENT OWNED COMPANIES	0
12021209	INTEREST ON DEBENTURE LOANS	0
12021210	BANK INTEREST	100,000,000.00
12021212	INTEREST ON TREASURY BILLS & FIXED DEPOSITS	0
120213	RE-IMBURSEMENT GENERAL	3,200,000.00
12021301	POLICE SECONDMENT FEES	0
12021302	AUDIT FEES	3,200,000.00
1203	INDIRECT TAX REVENUE	538,582,200.00
120301	LEVIES	538,582,200.00
12030101	EDUCATION ENDOWMENT LEVY	538,582,200.00
1204	OTHER REVENUE SOURCES OF GOVERNMENT	0
120401	OTHER REVENUES	0
12040101	OTHER REVENUE SOURCES	0
13	AID AND GRANTS	6,279,046,084.00
1301	AID	0
130101	DOMESTIC AIDS	0
13010101	DOMESTIC AID	0
130102	FOREIGN AIDS	0
13010201	FOREIGN AID	0
1302	GRANTS	6,279,046,084.00
130203	DOMESTIC GRANTS	4,511,046,084.00
13020301	DOMESTIC GRANTS	1,936,343,184.00
13020303	ENDOWMENT INCOME	0
13020304	HOME GROWN SCHOOL FEEDING PROGRAMME	2,574,702,900.00
130204	FOREIGN GRANTS	1,768,000,000.00
13020401	FOREIGN GRANTS	1,768,000,000.00

14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	32,965,000,000.00
1401	TRANSFER FROM CONSOLIDATED REVENUE FUND TO CDF	0
140101	TRANSFER FROM CONSOLIDATED REVENUE FUND TO CDF	0
14010101	TRANSFER FROM CRF TO CDF	0
1402	OTHER CAPITAL RECEIPTS	0
140202	OTHER CAPITAL RECEIPTS	0
14020201	OTHER CAPITAL RECEIPTS TO CDF	0
14020202	REVENUE FROM SURE-P	0
1404	DEBT FORGIVENESS	0
140401	FOREIGN DEBT FORGIVENESS	0
14040101	FOREIGN DEBT FORGIVENESS	0
140402	DOMESTIC DEBT FORGIVENESS	0
14040201	DOMESTIC DEBT FORGIVENESS	0
1405	GAIN ON DISPOSAL OF ASSET	0
140501	GAIN ON DISPOSAL OF ASSET - PPE	0
14050101	GAIN ON DISPOSAL OF ASSET - PPE	0
140502	GAIN ON DISPOSAL OF ASSET - INVESTMENT PROPERTY	0
14050201	GAIN ON DISPOSAL OF ASSET - INVESTMENT PROPERTY	0
140503	GAIN ON DISPOSAL OF ASSET - INTANGIBLE	0
14050301	GAIN ON DISPOSAL OF ASSET -INTANGIBLE	0
1406	MINORITY INTEREST SHARE OF SURPLUS	0
140601	MINORITY INTEREST SHARE OF SURPLUS	0
14060101	MINORITY INTEREST SHARE OF SURPLUS	0
1407	EXTRAORDINARY ITEMS	26,839,000,000.00
140701	EXTRAORDINARY ITEMS	3,683,000,000.00
14070101	EXTRAORDINARY ITEMS	0
14070102	UNSPECIFIED REVENUE	0
14070103	RECOVERIES (STOLEN & OTHER FUNDS)	0
14070104	EXCESS PETROLEUM PROFIT TAX	3,683,000,000.00

14070105	ECOLOGICAL FUND-STATE	0
140702	REFUND FROM FGN/ OTHERS ON SPECIAL PROJECTS	23,156,000,000.00
14070201	REFUND ON FEDERAL ROADS	10,000,000,000.00
14070202	REFUNDS ON OTHER SPECIAL PROJECTS	0
14070203	FEDERAL SHARE OF PENSION AND GRATUITIES	0
14070204	NNPC REFUND	0
14070205	REFUND OF EXCESS PARIS CLUB DEBT DEDUCTIONS	13,156,000,000.00
1408	GAIN ON SWAPPED ASSETS	0
140801	GAIN ON SWAPPED ASSETS - PPE	0
14080101	GAIN ON SWAPPED ASSETS - PPE	0
140802	GAIN ON SWAPPED ASSETS - INVESTMENT PROPERTY	0
14080201	GAIN ON SWAPPED ASSETS - INVESTMENT PROPERTY	0
140803	GAIN ON SWAPPED ASSETS - INTANGIBLE	0
14080301	GAIN ON SWAPPED ASSETS - INTANGIBLE	0
140804	GAIN ON SWAPPED ASSETS - INVENTORY	0
14080401	GAIN ON SWAPPED ASSETS - INVENTORY	0
1409	GAIN ON SWAPPED SERVICES	0
140901	GAIN ON SWAPPED SERVICES	0
14090101	GAIN ON SWAPPED SERVICES RENDERED	0
1410	GAIN ON FOREIGN EXCHANGE	6,126,000,000.00
141001	GAIN ON FOREIGN EXCHANGE	6,126,000,000.00
14100101	GAIN ON FOREIGN EXCHANGE	6,126,000,000.00
15	TRANSFERS	0
1501	TRANSFER TO FUND RECURRENT EXPENDITURE	0
150101	TRANSFER TO FUND RECURRENT EXPENDITURE	0
15010101	RECEIPT FROM CRF TO FUND MDA RECURRENT EXPENDITURE	0

15010102	RECEIPT FROM OTHER AGENCY TO FUND RECURRENT EXPENDITURE	0
15010103	RECEIPT OF CRF REVENUE FROM PSEs	0
2	EXPENDITURES	86,849,593,764.37
21	PERSONNEL COST	44,905,070,279.94
2101	SALARY	39,569,141,109.00
210101	SALARIES AND WAGES	39,569,141,109.00
21010101	SALARY	37,909,962,000.00
21010102	OVER TIME PAYMENTS	0
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	1,659,179,109.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	602,194,593.94
210201	ALLOWANCES	0
21020101	NON REGULAR ALLOWANCES	0
21020102	FOREIGN SERVICE	0
21020103	OUTFIT ALLOWANCE	0
21020104	FURNITURE ALLOWANCE	0
21020105	MONETIZATION ALLOWANCE	0
21020106	10% FREE TRANSPORT ALLOWANCE FOR RETIRING OFFICERS	0
21020107	LEAVE ALLOWANCE/BONUS	0
210202	SOCIAL CONTRIBUTIONS	602,194,593.94
21020201	NHIS CONTRIBUTION	0
21020202	CONTRIBUTORY PENSION (EMPLOYERS)	602,194,593.94
21020203	GROUP LIFE INSURANCE	0
21020204	EMPLOYEES COMPENSATION FUND	0
21020205	HOUSING FUND CONTRIBUTION	0
2103	SOCIAL BENEFITS	4,733,734,577.00
210301	SOCIAL BENEFITS	4,733,734,577.00
21030101	GRATUITY	1,500,000,000.00
21030102	PENSION	3,208,734,577.00
21030103	DEATH BENEFITS	0
21030104	PAYMENT OF BENEFITS TO PAST GOVERNORS/DEPUTY GOVERNORS	25,000,000.00

22	OTHER RECURRENT COSTS	41,944,523,484.43
2202	OVERHEAD COST	9,948,098,020.06
220201	TRAVEL& TRANSPORT - GENERAL	1,405,853,300.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	13,050,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,390,603,300.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	0
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	2,200,000.00
220202	UTILITIES - GENERAL	328,415,883.50
22020201	ELECTRICITY CHARGES	164,916,681.25
22020202	TELEPHONE CHARGES	160,439,202.25
22020203	INTERNET ACCESS CHARGES	2,620,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	0
22020205	WATER RATES	350,000.00
22020206	SEWAGE CHARGES	50,000.00
22020207	LEASED COMMUNICATION LINES(S)	0
22020208	MULTI YEAR TARIFF ORDER	0
22020209	INTERACTIVE LEARNING NETWORK	0
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL	40,000.00
220203	MATERIALS & SUPPLIES - GENERAL	652,447,900.00
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	345,866,000.00
22020302	BOOKS	0
22020303	NEWSPAPERS	4,790,000.00
22020304	MAGAZINES & PERIODICALS	2,732,800.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	270,089,100.00
22020306	PRINTING OF SECURITY DOCUMENTS	28,720,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	0
22020308	FIELD & CAMPING MATERIALS SUPPLIES	0
22020309	UNIFORMS & OTHER CLOTHING	0
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	0
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	0

22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	0
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	250,000.00
220204	MAINTENANCE SERVICES - GENERAL	828,248,398.50
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	521,710,780.00
22020402	MAINTENANCE OF OFFICE FURNITURE	284,344,018.50
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	4,500,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	3,200,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	9,400,000.00
22020406	OTHER MAINTENANCE SERVICES	5,093,600.00
22020407	MAINTENANCE OF AIRCRAFTS	0
22020408	MAINTENANCE OF SEA BOATS	0
22020409	MAINTENANCE OF RAILWAY EQUIPMENT	0
22020410	MAINTENANCE OF STREET LIGHTINGS	0
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT	0
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	0
22020413	MINOR ROAD MAINTENANCE	0
22020414	MAINTENANCE OF BOREHOLE	0
22020415	MAINTENANCE OF GOVERNMENT BUILDINGS	0
220205	TRAINING - GENERAL	510,724,629.50
22020501	LOCAL TRAINING	486,533,093.50
22020502	INTERNATIONAL TRAINING	0
22020503	CONFERENCES/SEMINARS & WORKSHOP-LOCAL	18,028,208.00
22020504	CONFERENCES/SEMINARS & WORKSHOP-INTERNATIONAL	200,000.00
22020505	MANAGEMENT COURSES AT PUBLIC SERVICE TRAINING INSTITUTE(PSTI)	5,963,328.00

220206	OTHER SERVICES - GENERAL	2,564,000.00
22020601	SECURITY SERVICES	500,000.00
22020602	OFFICE RENT	0
22020603	RESIDENTIAL RENT	0
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	500,000.00
22020605	CLEANING & FUMIGATION SERVICES	1,564,000.00
22020606	LAND USE CHARGES	0
22020607	RESCUE SERVICES	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	71,180,000.00
22020701	FINANCIAL CONSULTING	2,000,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	0
22020703	LEGAL SERVICES	300,000.00
22020704	ENGINEERING SERVICES	0
22020705	ARCHITECTURAL SERVICES	0
22020706	SURVEYING SERVICES	0
22020707	AGRICULTURAL CONSULTING	0
22020708	MEDICAL CONSULTING	0
22020709	AUDITING OF ACCOUNTS	500,000.00
22020711	MEDIA RELATION SERVICES	0
22020712	OTHER CONSULTING SERVICES	68,380,000.00
220208	FUEL & LUBRICANTS - GENERAL	16,200,000.00
22020801	MOTOR VEHICLE FUEL COST	11,600,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0
22020803	PLANT / GENERATOR FUEL COST	4,600,000.00
22020804	AIRCRAFT FUEL COST	0
22020805	SEA BOAT FUEL COST	0
22020806	COOKING GAS/FUEL COST	0
220209	FINANCIAL CHARGES - GENERAL	5,504,911,720.06
22020901	BANK CHARGES (OTHER THAN INTEREST)	20,000.00
22020902	INSURANCE PREMIUM	0
22020904	OTHER CRF BANK CHARGES	0
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN	0

22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS	0
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL	0
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS	5,504,891,720.06
220210	MISCELLANEOUS EXPENSES GENERAL	627,352,188.50
22021001	REFRESHMENT & MEALS	316,081,554.50
22021002	HONORARIUM & SITTING ALLOWANCE	9,750,000.00
22021003	PUBLICITY & ADVERTISEMENTS	7,500,000.00
22021004	MEDICAL EXPENSES-LOCAL	0
22021005	FOREIGN SERVICE SCHOOL FEES PAYMENT	0
22021006	POSTAGES & COURIER SERVICES	3,568,688.00
22021007	WELFARE PACKAGES	284,781,946.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	100,000.00
22021009	SPORTING ACTIVITIES	2,000,000.00
22021010	DIRECT TEACHING & LABORATORY COST	0
22021011	RECRUITMENT AND APPOINTMENT (SERVICE WIDE)	0
22021012	DISCIPLINE AND APPOINTMENT (SERVICE WIDE)	0
22021013	PROMOTION (SERVICE WIDE)	250,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	250,000.00
22021020	ELECTION-LOGISTICS SUPPORT	0
22021037	MARGIN FOR INCREASE IN COSTS	0
22021041	CONTINGENCY	2,070,000.00
22021042	RECURRENT ADJUSTMENT	0
22021047	SERVICOM	0
22021048	ANTI-CORRUPTION	0
22021049	GENDER	0
22021050	MEDICAL EXPENSES-INTERNATIONAL	0
22021051	FOREIGN SCHOLARSHIP SCHEME	0
22021052	SPECIAL DAYS/CELEBRATIONS	200,000.00

22021053	HOTEL ACCOMMODATION	0
22021054	COMPULSORY / CONFIRMATION/CONVERSION EXAMINATION /INTERVIEW	0
22021055	COMPETITIONS-GENERAL	0
22021056	SCHOOLS EXAMINATION	0
22021057	LOCAL SCHOLARSHIP AND BURSARY SCHEME	0
22021058	CONFLICT/DISPUTE MANAGEMENT	800,000.00
220211	Other CRF Charges	200,000.00
22021101	SERVICE-WIDE VOTE EXPENSES	200,000.00
2203	LOANS AND ADVANCES	0
220301	Staff Loans and Advances	0
2204	GRANTS AND CONTRIBUTIONS GENERAL	7,377,169,686.07
220401	LOCAL GRANTS AND CONTRIBUTIONS	7,377,169,686.07
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT	0
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT	0
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT	1,193,000,000.00
22040107	GRANT TO PRIVATE COMPANIES - CURRENT	0
22040109	GRANTS TO COMMUNITIES/NGOs	0
22040110	GRANTS TO ACADEMIC INSTITUTIONS	6,178,169,686.07
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS	0
22040114	GRANTS TO LABOUR/INDUSTRIAL UNIONS	0
22040115	Grants to the Families of Deceased Officers	0
22040116	GRANTS TO FEDERAL GOVERNMENT AGENCIES	6,000,000.00
220402	FOREIGN GRANTS AND CONTRIBUTIONS	0
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION	0
22040204	EXTERNAL FINANCIAL OBLIGATIONS	0
2205	SUBSIDIES GENERAL	0
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	0

22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES	0
22050102	MEAL SUBSIDY	0
22050104	PETROLEUM/ENERGY SUBSIDY	0
22050105	EDUCATION SUBSIDY	0
22050106	AGRICULTURAL INPUTS SUBSIDY	0
22050107	HEALTH SUBSIDY	0
22050108	RELIGIOUS PILGRIMAGE SUBSIDY	0
22050109	SUBSIDY/PARLIATIVE	0
220502	SUBSIDY TO PRIVATE COMPANIES	0
22050201	SUBSIDY TO PRIVATE COMPANIES	0
2206	PUBLIC DEBT CHARGES	0
220601	FOREIGN INTEREST / DISCOUNT	0
220602	DOMESTIC INTEREST / DISCOUNT	0
220603	INSURANCE PREMIUM	0
2207	TRANSFERS-PAYMENT	8,308,001,478.30
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	8,308,001,478.30
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE	0
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE	0
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS (10% IGR)	2,093,364,678.30
22070104	CRF REVENUE REMITTANCE BY PSEs	0
22070105	Transfer to OSOPADEC	6,214,636,800.00
220702	TRANSFERS FROM CDF TO OTHER FUNDS	0
22070201	TRANSFER TO CRF	0
2208	TRANSFERS-PAYMENT TO INDIVIDUALS	0
220801	TRANSFERS-PAYMENT TO INDIVIDUALS	0
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED	0
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP	0
2209	LOSS ON FOREIGN EXCHANGE	0

220901	LOSS ON FOREIGN EXCHANGE	0
22090101	LOSS ON FOREIGN EXCHANGE	0
2210	SPECIAL PROGRAMMES	16,311,254,300.00
221002	SPECIAL PROGRAMMES/PROJECTS - RECURRENT 1	6,803,325,000.00
22100201	SPG- Domestic Passage	450,000,000.00
22100202	SPG- Donation	300,000,000.00
22100203	SPG- Maintenance of Boats	14,000,000.00
22100204	SPG- Media relations	231,625,000.00
22100205	SPG- Maintenance of Government House	64,000,000.00
22100206	SPG- Settlement of Hotel bills	155,000,000.00
22100207	SPG- Gift Items During Festivities: Christmas/Salah/Children Party	413,000,000.00
22100208	SPG- Office of ADC and CSO	12,000,000.00
22100209	SPG- Hosting of State Guests during Special Events	650,000,000.00
22100210	SPG- Programmes for the Office of the SSAs	68,000,000.00
22100211	SPG- SEMA	10,000,000.00
22100212	SPG- Attendance of State Functions on Behalf of the Governor	65,000,000.00
22100213	SPG- Maintenance of Deputy Governor's Lodge	20,000,000.00
22100214	SPG- Maintenance of Deputy Governor's Convoy Vehicles	20,000,000.00
22100215	SPG- Hosting of Boundary meetings and other related boundary matters to meet emergency need both inter and intra State Boundary disputes	4,000,000.00
22100216	SPG- Sensitization/Workshop on Land/Boundary Related Matters	2,000,000.00
22100217	SPG- Demarcation of Inter and Intra State Boundary Exercise/Field Tracing and Verification	4,000,000.00

22100218	SPG- Documentary Journals on Boundary Matters	500,000.00
22100219	SPG- Border Community development agency Activities	500,000.00
22100220	SPG- Ondo/Osun Disputed Areas and other Related Ondo/Osun Matters	1,000,000.00
22100221	SPG- Cleaning of the Secretariat Complex and other Government offices	119,000,000.00
22100222	SPG- Provision of Security Services at State Secretariat Complex	50,000,000.00
22100223	SPG- QUARTERLY MEETINGS OF N.N.V.S.	0
22100224	SPG- DIASPORAL DAY CELEBRATION/DIASPORAL ANNUAL AWARD	0
22100225	SPG- Hosting/Event Management of N.I.D.O./Protocol Cost for Visiting Delegation/Publicity and Media Relation Cost(Diaspora Newsletters, Documentaries, etc)	0
22100226	SPG- SENSITIZATION/MOBILISATION OF NIGERIANS IN DIASPORA	0
22100227	SPG- Events Management, Production of Souvenirs and others	250,000,000.00
22100228	SPG- Furniture/Severance Allowance for Members of Ondo State House of Assembly/Political Appointees	1,864,000,000.00
22100229	SPG- Hosting of visitors/participants on study tour of Ondo State	10,000,000.00
22100230	SPG- Independence anniversary	20,000,000.00
22100231	SPG- Opinion Poll research	10,000,000.00
22100232	SPG- Monetization for public Office Holders	250,000,000.00
22100233	SPG- Workshop/Retreat/Training for Political Office Holders	150,000,000.00
22100234	SPG- Democracy day	20,000,000.00
22100235	SPG- Purchase of Parlliative Commodity	200,000,000.00

22100236	SPG- Upkeep of Volunteer Corps and 5% overhead Administrative charges.	100,000,000.00
22100237	SPG- Activities of the Military (Army)	5,000,000.00
22100238	SPG- Federal and State Security Council meeting	1,800,000.00
22100239	SPG- Activities of the Military (Navy)	2,500,000.00
22100240	SPG- Activities of the Military (Air Force)	2,200,000.00
22100241	SPG- Activities of the Paramilitary Agencies	1,500,000.00
22100242	SPG- Cabinet/Executive Council Secretariat and maintenance of Exco Chamber and Governor's Conference Room	14,800,000.00
22100243	SPG- State Tenders Board Secretariat	8,200,000.00
22100244	SPG- Joint Security Patrol (JSP) Office	2,000,000.00
22100245	SPG- Swearing-in Ceremonies of Political Appointees in the State and Allied Matters	2,000,000.00
22100246	SPG- Payment of Rent	112,000,000.00
22100247	SPG- Consular/Protocol Related Matters and Diplomatic Service	1,500,000.00
22100248	SPG- Maintenance of Governor's Lodge and Convoy - Abuja	18,000,000.00
22100249	SPG- Printing of Pension/Retirement Paper/Profoma/Forms	1,500,000.00
22100250	SPG- Preparatory Training for Retiring Officers from the Public Service	500,000.00
22100251	SPG- Sensitisation Programme	2,000,000.00
22100252	SPG- Stakeholders Forum	4,000,000.00
22100253	SPG- Specialised Training	10,000,000.00
22100254	SPG- Website Development/Maintenance	2,500,000.00
22100255	SPG- Muslim Pilgrim Operation	29,800,000.00
22100256	SPG- Coordination of Muslim Organisation & Mobilisation of Muslim Activity	4,000,000.00
22100257	SPG- Board Members Allowances	3,200,000.00
22100258	SPG- Christian Pilgrimage Operation	37,000,000.00

22100259	SPG- Co-ordination of Christian Organization and Mobilization of Christian Activities in the State	2,000,000.00
22100260	SPG- Visitation to Hospital, Prison, Remand Home and Children	2,000,000.00
22100261	SPG- Monitoring, Supervision and Execution of Assigned Projects.	8,000,000.00
22100262	SPG- CAPACITY BUILDING	34,000,000.00
22100263	SPG- Monitoring Enforcement	8,750,000.00
22100264	SPG- State Implementation Committee activities on CGS	500,000.00
22100265	SPG- Project Monitoring, Impact Assessment and other Ancillary Activities	90,350,000.00
22100266	SPG- Publicity, Twinning Relationship, Capacity Building and Conferences	3,200,000.00
22100267	SPG- TRAINING VOTE FOR ODHA STAFF	15,000,000.00
22100268	SPG- HOSTING & PARTICIPATION OF SPEAKERS CONFERENCE	20,000,000.00
22100269	SPG- PASSAGES & FLIGHT FOR ODHA	70,000,000.00
22100270	SPG- COMMON WEALTH PARLIAMENTARY CONFERENCE	125,000,000.00
22100271	SPG- MAINTENANCE & FUELING OF GENERATOR	17,000,000.00
22100272	SPG- CLEARING OF ASSEMBLY PREMISES	10,000,000.00
22100273	SPG- PUBLICITY OF THE ASSEMBLY	20,000,000.00
22100274	SPG- PUBLIC HEARING ON BILLS AND SPECIAL COMMITTEE ASSIGNMENT	50,000,000.00
22100275	SPG- LEGISL. STUDY TOURS & EXCHANGE PROGRAMME FOR HON MEMBERS & CORE LEGISL. STAFF	30,000,000.00
22100276	SPG- PROCUREMENT OF CONSUMABLE FOR THE LEGISLATIVE OFFICE & MAINTENANCE OF THE HALLOWED CHAMBER	20,000,000.00
22100277	SPG- PAYMENT OF INSURANCE PREMIUM	45,000,000.00

22100278	SPG- PEACE & PROSPERITY IN THE STATE	60,000,000.00
22100279	SPG- PROCUREMENT OF CONSUMABLES FOR OPERATIONAL EFFICIENCY IN ADMIN, LEGAL, PUBLICATION AND PLANNING DEPARTMENTS	15,000,000.00
22100280	SPG- MAINTENANCE OF TELEPHONE & INTERCOM & E-LEGISLATIVE SERVICES	500,000.00
22100281	SPG- ADDITIONAL PROVISION ON FURNITURE & EQUIPMENT FOR STAFF	1,000,000.00
22100282	SPG- INTIATIVE FOR THE ADVANCENENT OF DEMOCRATIC VALUES	30,000,000.00
22100283	SPG- Procurement of Special Consumables	5,000,000.00
22100284	SPG- CAPACITY BUILDING FOR HON. MEMBERS	40,000,000.00
22100285	SPG- END OF YEAR PACKAGE FOR HON MEMBERS & ODHA STAFF	45,000,000.00
22100286	SPG- VEHICLE MAINTENANCE & CONSUMABLES	10,000,000.00
22100287	SPG- ANNUAL OUTFIT ALLOWANCE	116,900,000.00
22100288	SPG- BUDGET APPROPRIATION AND ALLIED MATTERS	40,000,000.00
22100289	SPG- LEGISLATIVE ADVOCACY RESEARCH FOR BETTER LEGISLATIVE CONTENT	5,000,000.00
22100290	SPG- PROCUREMENT OF CONSUMABLES FOR OPERATIONAL EFFICIENCY IN INDIGENEOUS LANGUAGE (YORUBA & IJAW)	2,000,000.00
22100291	SPG- PRODUCTION OF COMPENDIUM OF LAWS	10,000,000.00
22100292	SPG- PRODUCTION OF COMPENDIUM OF RESOLUTIONS	5,000,000.00
22100293	SPG- Ondo State Public Sector Governance Reforms and Development Project and Public Accounts Committee Matters Affecting	15,000,000.00

22100294	SPG- Sensitization on Child Abuse and Other social Ills	10,000,000.00
22100295	SPG- REHABILITATION OF ARCADE MACE	1,000,000.00
22100296	SPG- Annual Parliamentary Games	500,000.00
22100297	SPG- Legislative-Budget Office Related Matters	10,000,000.00
22100298	SPG- Procurement of Customised Robe, Uniform for Sergeant at Arm, Mace bearer and Legislative Attendants	12,000,000.00
22100299	SPG- Preparation of Bill of Quantities, Monitoring and Supervision of Projects	5,000,000.00
221003	SPECIAL PROGRAMMES/PROJECTS - RECURRENT 2	5,375,979,300.00
22100301	SPG- Maintenance of Speaker and Deputy Speaker's Lodge	70,000,000.00
22100302	SPG- Provision of Security Services at Assembly Complex	33,000,000.00
22100303	SPG- Mobilization/Sensitization of Constituents on Important National Matters	75,000,000.00
22100304	SPG- Production of Bond Volume	0
22100305	SPG- Supply of Petroleum Product into Fuel Dump	82,000,000.00
22100306	SPG- Ondo State House of Assembly - Protocol	8,000,000.00
22100307	SPG- Training on Legislative Matters and Participation at National Institute for Legislative Studies (NILS)	20,000,000.00
22100308	SPG- Parliamentary Staff Association National Executive Council Meeting	2,000,000.00
22100309	SPG- Dewey Decimal Classification Scheme/Binding on Acquired Newspapers	3,000,000.00
22100310	SPG- Training Vote for ODHA Service Commission	2,000,000.00

22100311	SPG- Printing of Employment/APER form e.t.c	4,500,000.00
22100312	SPG- Study Tour and exchange programme for members and staff of ODHA Service Commission	2,000,000.00
22100313	SPG- Parliamentary Association Meetings (Common Wealth, African Parliamentary Union and Regional meetings	4,000,000.00
22100314	SPG- Central Training Vote for ODHA & ODHA Service Commission Staff	3,000,000.00
22100315	SPG- Mandatory Continuous Professional Development Programmes (MCPDP) for Staff of ODHA and ODHA Service Commission	1,000,000.00
22100316	SPG- Stationery for plenary meetings	4,000,000.00
22100317	SPG- Maintenance of Intercom & Other Special Equipments	1,000,000.00
22100318	SPG- End of the Year Activities and Allied Matters	6,000,000.00
22100319	SPG- 10% Free Transport Allowance for Retirees of ODHA and ODHASC	1,000,000.00
22100320	SPG- Publicity of Government Activities and Strategic Information Management	242,000,000.00
22100321	SPG- Video Centre Rentals Partnership programme	3,500,000.00
22100322	SPG- Mass Mobilization of all Interest Groups, in Relation to Professionals and Artisans both in the Urban and the Grassroots	15,000,000.00
22100323	SPG- National Council on Information, Strategic Conference and meeting on Public Information Management	5,000,000.00
22100324	SPG- Maintenance of PEA Equipment	2,000,000.00

22100325	SPG- Research project-collation and analysis of relevant data on public opinion Poll	4,500,000.00
22100326	SPG- Publicity during Special Events	5,000,000.00
22100327	SPG- Weigh-in Allowance	13,000,000.00
22100328	SPG- Seed money	8,000,000.00
22100329	SPG- Annual Stakeholders Forum: Mass Mobilization of all Interest Groups on Regulation of Outdoor Structures to be used for Signage and Advertisement	625,000.00
22100330	SPG- Payment of Stipend to Lecturers	1,600,000.00
22100331	SPG- Cleaning Services	5,500,000.00
22100332	SPG- Provision of Security to PSTI	7,900,000.00
22100333	SPG- National Council on Establishments	10,000,000.00
22100334	SPG- Central Training vote	250,000,000.00
22100335	SPG- Grant to Labour / Industrial Unions.	7,000,000.00
22100336	SPG- May Day Celebration	8,000,000.00
22100337	SPG- E-pass	3,000,000.00
22100338	SPG- Establishments and Allied Matters	10,000,000.00
22100339	SPG- Conduct of Compulsory / Confirmation Exam for Junior Officers	2,500,000.00
22100340	SPG- Public Service Reference Library	5,000,000.00
22100341	SPG- Printing of Regulatory Books	10,000,000.00
22100342	SPG- Publicity/Documentation	7,250,000.00
22100343	SPG- Acquisition of New Books to the Civil Service reference Library and Allied Matters	10,000,000.00
22100344	SPG- Traininig of Staff	250,000.00
22100345	SPG- Upgrading of Server	800,000.00
22100346	SPG- Civil Service Day Celebration and Award Night	6,000,000.00
22100347	SPG- Conduct of Civil Service Examination (junior) and Senior Staff	2,000,000.00
22100348	SPG- Senior Management Committee	2,000,000.00
22100349	SPG- Specialized Capacity Building Programme for Administrative Officers	11,000,000.00

22100350	SPG- Financial Assistance to families of Deceased Officers	6,000,000.00
22100351	SPG- HOS Interactive Sessions with Public Service	2,000,000.00
22100352	SPG- Conduct of Promotion Examinations for Senior Officers	10,000,000.00
22100353	SPG- Civil Service Reforms	5,000,000.00
22100354	SPG- Grant to staff Housing Loan Board	4,000,000.00
22100355	SPG- Hosting of/Participation in South West Head of Service Summit	3,000,000.00
22100356	SPG- Mandatory Professional Training Programmes for Auditors.	10,000,000.00
22100357	SPG- Special Audit Assignment: (i) Special Investigation	5,000,000.00
22100358	SPG- Preparation and production of Auditor-General Report.	10,000,000.00
22100359	SPG- Special Audit Investigation	6,400,000.00
22100360	SPG- Annual Conference of Civil Service Commission in Nigeria (Plenary Session)	2,000,000.00
22100361	SPG- Special and Sundry Activities	17,000,000.00
22100362	SPG- Hosting meetings on recruitment, promotion, conversion and advancement	4,000,000.00
22100363	SPG- Engagement of Consultants	0
22100364	SPG- Transition programme and Allied Activities (State INEC operations)	5,000,000.00
22100365	SPG- National Council on Agriculture	2,000,000.00
22100366	SPG- TCU Labour Wages and Running Grants	26,000,000.00
22100367	SPG- Joint Task Force	85,000,000.00
22100368	SPG- Professional Training for Ministry's Staff - Natural	0
22100369	SPG- Forestry Advisory/Produce Monitoring Committee	5,000,000.00
22100370	SPG- Water Ways Task Force	3,000,000.00

22100371	SPG- Sensitization of Primary and Secondary School Students toward Enhancing Replanting of Indigenous Trees	0
22100372	SPG- Motorcycle Allowance for Extension Workers	4,300,000.00
22100373	SPG- Audit Fees	950,000.00
22100374	SPG- Maintenance of Leased Government Assets	0
22100375	SPG- Public Service Car Loan Scheme	5,000,000.00
22100376	SPG- Committees and Commissions	80,000,000.00
22100377	SPG- Contingency Fund	300,120,000.00
22100378	SPG- Insurance of Ondo State Govt. Assets and tracking of vehicles.	100,000,000.00
22100379	SPG- Passages and Flights for Overseas Travels	70,000,000.00
22100380	SPG- Settlement of Utility Bills	95,000,000.00
22100381	SPG- State Security	3,388,284,300.00
22100382	SPG- Seminar and Training for Account Officers	6,000,000.00
22100383	SPG- Purchase of Computer Consumables for Ministry	10,000,000.00
22100384	SPG- Printing of Release Warrant, DVEA Books and Allied Matters for Expenditure Department	18,000,000.00
22100385	SPG- Printing of Payment Request Vouchers	10,000,000.00
22100386	SPG- General Training of Accountants in the Civil Service	10,000,000.00
22100387	SPG- Mandatory Continuous Professional Development Training Course (MCPD)	10,000,000.00
22100388	SPG- Liaison with Debt Mgt. Office (DMO), Abuja	2,000,000.00
22100389	SPG- Publicity of Activities of the Ministry	7,000,000.00
22100390	SPG- Federation Accounts and Allocation Committee	12,000,000.00

22100391	SPG- Facilitation of Legislation for Fiscal Responsibility and Procurement Laws	0
22100392	SPG- Consultancy cost for Debt Management Unit	10,000,000.00
22100393	SPG- Statutory Allowance of 10% Annual Basic Salary for Retiring Civil Servants	30,000,000.00
22100394	SPG- Capacity Building On Financial Management and Control	1,000,000.00
22100395	SPG- Capacity building for Appropriation Committee & PAC Members	1,000,000.00
22100396	SPG- Min. Of Finance publications; News Letters and News	2,000,000.00
22100397	SPG- State Economic Committee-Matters Affecting	0
22100398	SPG- Special Assignment on Financial Matters	2,000,000.00
22100399	SPG- Maintenance of Office Premises	11,000,000.00
221004	SPECIAL PROGRAMMES/PROJECTS - RECURRENT 3	2,206,700,000.00
22100401	SPG- Board of Survey and other Allied Matters	2,000,000.00
22100402	SPG- Compliance Monitoring / Revenue/ Operation Monitoring and Other Allied Matters	10,000,000.00
22100403	SPG- Preparation, Printing and Publication of Final Accounts	10,000,000.00
22100404	SPG- E-Pass Centre/Computer Materials	30,000,000.00
22100405	SPG- Security (Night and Day Guards) at TCO Offices	7,000,000.00
22100406	SPG- World Bank Project Financial Management Activities Unit (PFMU)	5,000,000.00
22100407	SPG- SIFMIS Operational Activities and Other Allied Matters	45,000,000.00

22100408	SPG- Purchase of Diesel/Maintenance of Electricity Generating Sets and Other Assets	27,000,000.00
22100409	SPG- Procurement & Printing of Revenue Generating Items (i.e) Number Plates, Drivers License & Vehicle License.	80,000,000.00
22100410	SPG- Commission to Revenue Consultant	258,000,000.00
22100411	SPG- JTB meetings and conferences & convention	3,000,000.00
22100412	SPG- Annual JTB subvention & other JTB expenses	3,000,000.00
22100413	SPG- Mandatory Continuous Professional Development Training for tax Officers	5,000,000.00
22100414	SPG- Subscription of Installed VSATS and Maintenance Retainership for ARCAS	25,000,000.00
22100415	SPG- Cleaning and Security services	10,000,000.00
22100416	SPG- Withholding, Audit, Monitoring and Investigation	4,000,000.00
22100417	SPG- Sensitization of Consumer and Public Awareness Programme	700,000.00
22100418	SPG- Maintenance of Generator sets at Government House and offices at Alagbaka Quarters, Akure and Maintenance of Street lights in Akure	500,000,000.00
22100419	SPG- Maintenance and fuelling of Amphibious machine 400E	15,000,000.00
22100420	SPG- Ondo State Free School Shuttle Project	208,500,000.00
22100421	SPG- Preparation of Tender Documents	500,000.00
22100422	SPG- Training/Manpower Development	38,500,000.00
22100423	SPG- Participation in National Council meetings and conferences-COREN,CIPMN,NIM,NCT,NSE & Others	5,500,000.00
22100424	SPG- Sensitization/Enlightenment, Safety Campaign(NURTW, ACOMORAN, Maritime Workers etc)	10,000,000.00

22100425	SPG- Publicity, Documentary and Jingles for Ministry of Transport activities	0
22100426	SPG- In-house study/research on Regional Railway Development	1,000,000.00
22100427	SPG- Sunshine Traffic Control/Traffic Management	25,000,000.00
22100428	SPG- Special Command Performance, Stage Equipment, Weigh-in etc.	12,000,000.00
22100429	SPG- Participation at NAFEST	5,000,000.00
22100430	SPG- Abuja Carnival	7,800,000.00
22100431	SPG- Meeting of the National Council for Culture and Tourism	3,000,000.00
22100432	SPG- School Arts/Cultural Competition/Cultural Training	10,000,000.00
22100433	SPG- Acquisition/Production of Artworks	1,500,000.00
22100434	SPG- Publicity	12,500,000.00
22100435	SPG- World Tourism Day / Tourism Week	1,200,000.00
22100436	SPG- Packaging and Promotion of Notable Traditional Festivals and Ceremonies: Igogo, Odunoba, Ogun, Malokun, Okota, Orosun, etc	5,000,000.00
22100437	SPG- Weekly Radio and Television Programmes	2,000,000.00
22100438	SPG- Participation in exhibitions/workshops/trade fairs	4,000,000.00
22100439	SPG- National Cultural Quiz Competition for Secondary Schools	2,000,000.00
22100440	SPG- World Cultural Day (21st May, annually)	3,000,000.00
22100441	SPG- Participation in Cultural Officers of Oil Producing States Summit	2,000,000.00
22100442	SPG- World Artist Day	1,500,000.00
22100443	SPG- Development of Tourist Centers	30,000,000.00

22100444	SPG- Techno and Socio-Cultural Tourism Research and Documentation.	4,000,000.00
22100445	SPG- Maintenance of Idanre Hill Tourist Center	4,000,000.00
22100446	SPG- Collaboration with Development Partners	4,000,000.00
22100447	SPG- Conduct of Baseline Studies, Policy and Impact Assessment of Projects	4,000,000.00
22100448	SPG- Standing Committee on Revenue	9,500,000.00
22100449	SPG- Maintenance/Clearing of Premises	1,000,000.00
22100450	SPG- Budget preparation and Allied Matters	120,000,000.00
22100451	SPG- Strengthening of Planning Department (Establishment of State Planning Commission)	0
22100452	SPG- Ondo State Manpower Committee	0
22100453	SPG- Printing and Publication of Books of Estimates, Budget Speech, Supplementary Estimates, etc.	15,000,000.00
22100454	SPG- Capacity Building and Professional Development Training Programmes	8,000,000.00
22100455	SPG- National, State Planning and Economic Councils	6,000,000.00
22100456	SPG- Budget Review, Monitoring and Appraisal	10,000,000.00
22100457	SPG- State Food and Nutrition Committee	203,000,000.00
22100458	SPG- Ondo State Social Protection Committee	2,000,000.00
22100459	SPG- Strategic Initiatives for Rapid Economic Development of Ondo State	0
22100460	SPG- State Development and Allied Matters	5,000,000.00
22100461	SPG- Economic Summit	11,800,000.00
22100462	SPG- World Bank PSGRD Project Commitment Fund	0

22100463	SPG- Strengthening of State Bureau of statistics	4,875,000.00
22100464	SPG- Production and implementation of the state Statistical Master Plan	7,215,000.00
22100465	SPG- Conferences, Capacity Building and Meetings of the state Consultative Committee on statistic	3,510,000.00
22100466	SPG- Printing of Statistical Publications	3,900,000.00
22100467	SPG- Survey Activities	58,500,000.00
22100468	SPG- Maintenance of Existing Boreholes and Other Water Supply Emergencies	7,000,000.00
22100469	SPG- Management of Town Planning Area Offices (18 LGAs)	5,000,000.00
22100470	SPG- Annual Bar Conference	16,500,000.00
22100471	SPG- Annual Legal Year Celebration	6,500,000.00
22100472	SPG- Annual Vacation Bonus	20,000,000.00
22100473	SPG- Statutory Conference Workshop and Seminars for Judges and Magistrates	7,000,000.00
22100474	SPG- Statutory Meeting of Body of Benchers NJC and NJI to be attended by Honourable Chief Judge	2,000,000.00
22100475	SPG- Attendance at Courts	21,000,000.00
22100476	SPG- Annual Vacation for the President and other Judges	4,500,000.00
22100477	SPG- Printing of Diary and Calendar for the year	1,000,000.00
22100478	SPG- Conferences, Seminars and Workshops	18,500,000.00
22100479	SPG- Medical intervention for Judges	13,500,000.00
22100480	SPG- National Youth Day/Subvention	3,000,000.00
22100481	SPG- Youth Summit	2,000,000.00
22100482	SPG- Mobilization/Sensitization	3,000,000.00
22100483	SPG- Monitoring and Data Collection on Youth	2,000,000.00
22100484	SPG- Running Grant to Youth Council	1,000,000.00

22100485	SPG- International Students Day Celebration	2,000,000.00
22100486	SPG- Radio & TV Enlightenment Programme	1,000,000.00
22100487	SPG- Youth Officers & Leaders Training	2,000,000.00
22100488	SPG- National & International Youth Conferences & Exchange Programmes	1,000,000.00
22100489	SPG- Youth Holiday Camping	0
22100490	SPG- Grants to NYSC: State Office & Regional Office	30,000,000.00
22100491	SPG- Sports Development Programmes	6,700,000.00
22100492	SPG- Youth Empowerment Capacity Building	3,000,000.00
22100493	SPG- National Conference and Capacity Building	1,000,000.00
22100494	SPG- Participation in National & International Competitions/Festivals	0
22100495	SPG- Payment of Sign-on-Fees of Players and Technical Crew of the 3 Clubs (SSFC, RSFC,SQFC and Academy), ODS Football Associations, etc	79,000,000.00
22100496	SPG- Prosecution of CAF championship (Sunshine Stars FC)	1,000,000.00
22100497	SPG- Commemoration of special international days: Women, Elderly, Family, the National Children Day and the Day of the African Child and Widows	20,000,000.00
22100498	SPG- Armed Forces Remembrance Day	6,000,000.00
22100499	SPG- Nigerian Inter-religious Council Activities	4,000,000.00
221005	SPECIAL PROGRAMMES/PROJECTS - RECURRENT 4	1,225,820,000.00
22100501	SPG- Human Trafficking Control Programme	750,000.00
22100502	SPG- Meeting of Her Excellency with Women Groups	10,000,000.00

22100503	SPG- Management/Coordination and Subvention to NGOs	8,000,000.00
22100504	SPG- Reduction of women's vulnerability to HIV/AIDS & STDs	1,000,000.00
22100505	SPG- Resettlement scheme for street children and monitoring of foster and adopted children	5,000,000.00
22100506	SPG- Support programme for orphans and vulnerable children	1,000,000.00
22100507	SPG- Support for Probation Case Committee and Family Court: Seminars, Management and Allowances for Family Court Panel	2,500,000.00
22100508	SPG- Welfare Support for Elderly and all other Vulnerable groups/Emergency Services	30,000,000.00
22100509	SPG- Sensitization of the Public on Child Abuse Practises on TV and Radio and Monitoring of Day Care Centres	5,000,000.00
22100510	SPG- Women Enlightenment and Empowerment	45,000,000.00
22100511	SPG- Feeding and Maintenance of State Children Home and the Remand Home	12,000,000.00
22100512	SPG- Maintenance of Babafunke Ajasin Auditorium	2,000,000.00
22100513	SPG- Special Gbebiro Meetings	0
22100514	SPG- Advocacy of Women Affairs Programme and Production of Women of Fame Document	1,000,000.00
22100515	SPG- Participation of the Ministry in Trade Fairs	750,000.00
22100516	SPG- Welfare of the Remand Home Visiting Committee	500,000.00
22100517	SPG- Meeting of Honourable Commissioner with the Women group	10,000,000.00

22100518	SPG- Welfare of the Disabled Sponsorship of Persons with disabilities to Seminars and Conferences	6,000,000.00
22100519	SPG- International Day of the disables	10,000,000.00
22100520	SPG- Physically Challenged Persons Matters Affecting	4,000,000.00
22100521	SPG- Monitoring of Schools/Operational Vote	55,000,000.00
22100522	SPG- Running Grant to Sec. Schools	50,000,000.00
22100523	SPG- Feeding & Maintenance of 4 Special Schools	160,000,000.00
22100524	SPG- J.S.S.C.E	75,000,000.00
22100525	SPG- National Education Competition in Sec. Schools	5,000,000.00
22100526	SPG- JETS Competitions	5,000,000.00
22100527	SPG- Printing of C.A Documents	6,000,000.00
22100528	SPG- School Examination (Unity Common Entrance Exams/GTC, etc)	51,000,000.00
22100529	SPG- Schools Sport: Secondary Schools	4,000,000.00
22100530	SPG- Training Programme for Education Officers, Education Managers and other Related Personnel	8,200,000.00
22100531	SPG- Proficiency Exams in the 10 courses for Students at 24 SAC	1,100,000.00
22100532	SPG- School Census, Data Analysis and Research	3,500,000.00
22100533	SPG- National Education Conference including subject Assoc. for 56 core subjects, National Council on Education	8,000,000.00
22100534	SPG- Guidance and Counseling Therapy on Career Choice for Students	3,000,000.00
22100535	SPG- Examination Ethics & Disciplinary Committee Programme.	2,000,000.00

22100536	SPG- Education Watch Platform Programme (Public Information Programme in Education)	0
22100537	SPG- Science Conference & Diaspora Day Celebration.	2,000,000.00
22100538	SPG- Collection, Collation & Analysis of Education Statistics	3,000,000.00
22100539	SPG- WAEC/SSCE/JAMB Monitoring	0
22100540	SPG- Application of Psychology Test Instrument.	1,000,000.00
22100541	SPG- Monitoring of Projects/Preparation of Tender documents	3,000,000.00
22100542	SPG- National Open University of Nigeria, Akure Study Centre.	0
22100543	SPG- STAN National Conference	3,000,000.00
22100544	SPG- Procurement of Diesel, Petrol and Lubricant Distribution and Servicing	26,130,000.00
22100545	SPG- Grants to Technical Colleges	6,000,000.00
22100546	SPG- Student Final Exams NABTEB	15,000,000.00
22100547	SPG- Unified College Diploma Examination	0
22100548	SPG- Federal Labour Trade Test Exams	0
22100549	SPG- Monitoring and Inspection of Colleges (GTC/TECH DEPT) In school	2,500,000.00
22100550	SPG- SAC Trainers and Supervisors	31,960,000.00
22100551	SPG- Adult Literacy Facilitators	27,500,000.00
22100552	SPG- Science Based C.E.C Stipend to Facilitators (10 Facilitators N10,000.00 Each @7 Centres for 12 Months)	5,860,000.00
22100553	SPG- Approval Inspection and Regulation of private CEC For IGR	1,500,000.00
22100554	SPG- Stipend to Teacher at The 7 PHS	6,000,000.00
22100555	SPG- Provision of Training/Learning Materials/Dossier and Fist AID Kits at SAC Centres, GTCs and PHS	4,300,000.00

22100556	SPG- Stipend to facilitators of Liberal Education Centers (GOVT.C.E.C) (N10,000.00 Per 15 Teachers/Facilitators,7 Centres for 12 Months)	3,500,000.00
22100557	SPG- Grants To Primary School	27,000,000.00
22100558	SPG- Training of Primary School Teachers & Education Managers	2,500,000.00
22100559	SPG- Wall Charts & Maps For Pry & Junior Secondary School	2,000,000.00
22100560	SPG- Annual Jets Competition For Primary Schools	2,000,000.00
22100561	SPG- Primary Schools Sports	2,000,000.00
22100562	SPG- National Education Conferences (JCCE, Rep & Planning, NCE, ESSPIN)	3,000,000.00
22100563	SPG- Monitoring of Schools	22,000,000.00
22100564	SPG- School Competition for Pry & JSS (Nat. & Int.) Gov/President Inter-School Debate, Music & Creative Arts, STAN, MAN, UNESCO, NASTECH, Sensitization Programme on EFA, Space Tech etc	5,000,000.00
22100565	SPG- Preparation Of Teachers Salary	2,500,000.00
22100566	SPG- Subvention/Grants for Stakeholders in Basic Education(NUT, AOPSHON, PTA, etc)	520,000.00
22100567	SPG- School-Based Management Committee	1,000,000.00
22100568	SPG- Data Verification of Public Primary Schools in the State	2,000,000.00
22100569	SPG- Training of LGA Supervisors, Data Collectors etc.	1,000,000.00
22100570	SPG- Grants /Maintenance of Mega Schools	17,000,000.00
22100571	SPG- Purchase of Newspapers and Magazines to Reference Section	1,000,000.00
22100572	SPG- Cleaning of Library Complex and Reading Rooms	300,000.00

22100573	SPG- Procurement of Diesel for Illumination of Reading Rooms	1,200,000.00
22100574	SPG- ICT/Internet Subscription	500,000.00
22100575	SPG- Training of Library Assistants and Teacher Librarians in Secondary Schools to Enhance Reading Culture	500,000.00
22100576	SPG- Training of Secondary School Teachers	1,500,000.00
22100577	SPG- Production of Seniority List of Teachers	500,000.00
22100578	SPG- Recruitment of Teaching/Non Teaching Staff	1,000,000.00
22100579	SPG- Promotion Interview for Teaching/Non Teaching Staff	5,000,000.00
22100580	SPG- Verification Exercise of Teaching/Non Teaching Staff	3,500,000.00
22100581	SPG- National Educational & Professional Conferences and Meetings, NCE, JCC etc	5,500,000.00
22100582	SPG- Interaction with Principals, Teaching/Non-Teaching Staff of Public Sec. Schools	500,000.00
22100583	SPG- Sponsorship of Associations & Unions e.g. STAN, ANCOSS, Akomolede, ASUSS etc.	0
22100584	SPG- Capacity building for Education Managers and Administrators in TESCOM	500,000.00
22100585	SPG- Publications and Allied Matters	1,000,000.00
22100586	SPG- Scholarship/Bursary Awards	0
22100587	SPG- Flag-Off Activities	1,500,000.00
22100588	SPG- Scholarship and Stakeholders meetings	10,000,000.00
22100589	SPG- Management and Maintenance of Mother and Child Hospital and Other Health Facilities	175,000,000.00
22100590	SPG- Maintenance of inmate of Ago-Ireti	16,000,000.00

22100591	SPG- Assistance towards Medical Treatment	40,000,000.00
22100592	SPG- Security of State Specialist Hospitals and General Hospitals	9,000,000.00
22100593	SPG- Cleaning of State Specialist Hospitals & General Hospitals	0
22100594	SPG- Monitoring/Board meetings/monthly meetings of all CMDS/MDS and Hospital Secretaries	11,000,000.00
22100595	SPG- Maintenance and Management of Emergency Medical Services	50,000,000.00
22100596	SPG- Environmental Reletaed Days, World Environmental Day,National Sanitation Day,National Council On Environment, Emergency Rapid Response	10,000,000.00
22100597	SPG- Maintenance of Landscape and Beautiful Sites	35,000,000.00
22100598	SPG- Monthly Environmental Sanitation	18,000,000.00
22100599	SPG- Procurement of Fuel and Lubricants	4,750,000.00
221006	SPECIAL PROGRAMMES/PROJECTS - RECURRENT 5	699,430,000.00
22100601	SPG- Sweepers/Labour Allowances	44,250,000.00
22100602	SPG- Fueling of Waste Collection Trucks in Ondo Township and its Environs (Area Office)	0
22100603	SPG- Allowance for Sweepers/Sanitary Labourers ((Other Senatorial Zones)	15,000,000.00
22100604	SPG- Maintenance of Dumpsite (Area Office)	0
22100605	SPG- National Competitions	2,000,000.00
22100606	SPG- Zonal Elimination	2,000,000.00
22100607	SPG- International Competitions	3,000,000.00
22100608	SPG- Male and Female Handball	2,000,000.00
22100609	SPG- Male and female Basketball	2,000,000.00
22100610	SPG- Male and Female Hockey Teams	100,000.00

22100611	SPG- Male and Female Volleyball Teams	2,000,000.00
22100612	SPG- Male and Female Challenge Cup	2,000,000.00
22100613	SPG- Governors Cup Football (Male and Female) and Age Group Football Competition.	2,000,000.00
22100614	SPG- National Sports Festival (Camping)	2,900,000.00
22100615	SPG- National Sports festival (Festival Proper)	2,000,000.00
22100616	SPG- Developmental Programme for all Sports(Catch them Young)	1,000,000.00
22100617	SPG- Hosting of National Competitions, Boxing and Gymnastics.	1,000,000.00
22100618	SPG- Local in-service Training	1,000,000.00
22100619	SPG- Allowance and Stipends of Athletes for NSF.	20,000,000.00
22100620	SPG- Age Group, National and International Table Tennis Competition	2,000,000.00
22100621	SPG- Management of Athletics Activities	1,000,000.00
22100622	SPG- Conference/Seminar for Council of Obas	4,000,000.00
22100623	SPG- Ondo State Council of Obas - Stipend, Sitting Allowance for members of Council, and General Welfare of Traditional Rulers	50,000,000.00
22100624	SPG- State contribution to Burial Ceremonies of Obas in Ondo State	2,000,000.00
22100625	SPG- Production of Compendium of all Past Reports & White Paper on Chieftaincies in Ondo State	2,000,000.00
22100626	SPG- Quarterly Interaction by Mr. Governor with Ondo State Council of Obas	30,000,000.00
22100627	SPG- Crisis Management and Peace Meetings	1,800,000.00
22100628	SPG- National Self Help Day Celebration	3,000,000.00

22100629	SPG- Monitoring and Supervision of Co-operative Organization	15,000,000.00
22100630	SPG- Cooperative Day Celebration & OSCOFED Congress	5,000,000.00
22100631	SPG- Monitoring, Supervision and Evaluation of Quick Win Projects and Communal Self-help Projects in 18 Local Government Areas	0
22100632	SPG- Community and Social Relations	1,400,000.00
22100633	SPG- Town Planning Related Days	2,000,000.00
22100634	SPG- World Urban Forum	0
22100635	SPG- Management of Physical Planning Special Court	1,000,000.00
22100636	SPG- Publication of Year Book/Journal	0
22100637	SPG- FTS Participants/State Government Contribution	24,480,000.00
22100638	SPG- Special Intervention on Public Utilities	70,000,000.00
22100639	SPG- Bitumen Exploration and other Bitumen related Programmes	15,000,000.00
22100640	SPG- Regional Integration Programmes and Allied Matters	10,000,000.00
22100641	SPG- Office of the SSA on Youth and Students' Affairs	12,000,000.00
22100642	SPG- FOWOSO Programme	160,000,000.00
22100643	SPG- Accreditation of Courses in GTCs	0
22100644	SPG- Management of SAC Products	2,500,000.00
22100645	SPG- Graduation Ceremonies	1,500,000.00
22100646	SPG- Mapping Exercise against Land Encroachment	0
22100647	SPG- Stipend for NFL/VOC Adult Learners and Technical Colleges Students on SIWES	2,000,000.00
22100648	SPG- Procurement of Books	1,500,000.00
22100649	SPG- Management of Family Court/Multi-door Court House	20,000,000.00

22100650	SPG- Budget Reform, Preparation of MTEF and Allied Matters	81,000,000.00
22100651	SPG- Office of the Chief of Staff	24,000,000.00
22100652	SPG- Office of SSA on Public Communication	0
22100653	SPG- Needs Assessment of Public Utilities	0
22100654	SPG- National Security Summit	0
22100655	SPG- Facilitation of Prompt Payment on Ondo state retirees of Federal Share on Gratuity/Pension at Federal Pension Office, Abuja	0
22100656	SPG- Home Grown School Feeding Programme	0
22100657	SPG- RMAFC Related Matters/Consultancy on Paris Club Refund	0
22100658	NASSO Programme and Allied Matters	10,000,000.00
22100659	SPG- Monthly Tracking and Analysis of Expenditure	12,000,000.00
22100660	SPG- Training/Study Tour	8,000,000.00
22100661	SPG- Debt Management: Matters Affecting	10,000,000.00
22100662	SPG- Monitoring, Supervision, Promotion and other Activities of Zonal Offices	1,000,000.00
22100663	SPG- Office of the SSAs on Legislative Matters	10,000,000.00
23	RESEARCH AND DEVELOPMENT - RECURRENT	0
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)	0
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)	0
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)	0
24	DEPRECIATION CHARGES	0
2401	DEPRECIATION CHARGES - PPE	0

240101	DEPRECIATION CHARGES - LAND & BUILDINGS -GENERAL	0
24010101	DEPRECIATION CHARGES - LAND & BUILDINGS - OFFICE	0
24010102	DEPRECIATION CHARGES - LAND & BUILDINGS - RESIDENTIAL	0
24010103	DEPRECIATION CHARGES - SILOS	0
24010104	DEPRECIATION CHARGES - OTHER STORAGE FACILITIES	0
240102	DEPRECIATION CHARGES - INFRASTRUCTURE - GENERAL	0
24010201	DEPRECIATION CHARGES - RAILS	0
24010202	DEPRECIATION CHARGES - ROADS & BRIDGES	0
24010203	DEPRECIATION CHARGES - AIRPORTS	0
24010204	DEPRECIATION CHARGES - HARBOURS/ SEA PORTS	0
24010205	DEPRECIATION CHARGES - ZOOS, PARKS & RESERVES	0
24010206	DEPRECIATION CHARGES - SECURITY INSTALLATIONS/ EQUIPMENT	0
24010207	DEPRECIATION CHARGES - ELECTRICITY TRANSMISSION NETWORK	0
24010208	DEPRECIATION CHARGES - WATER DISTRIBUTION NETWORK	0
24010209	DEPRECIATION CHARGES - SEWAGE/ DRAINAGE NETWORK	0
24010210	DEPRECIATION CHARGES - DAMS	0
24010211	DEPRECIATION CHARGES - SPECIALISED RESEARCH EQUIPMENT (E.G. SATELLITE)	0
24010212	DEPRECIATION CHARGES -BOREHOLES & OTHER WATER FACILITIES	0
24010213	DEPRECIATION CHARGES -WASTE DISPOSAL EQUIPMENTS	0

240103	DEPRECIATION CHARGES - PLANT & MACHINERY - GENERAL	0
24010301	DEPRECIATION CHARGES - EARTH MOVING EQUIPMENT - BULL DOZERS ETC.	0
24010302	DEPRECIATION CHARGES - INDUSTRIAL EQUIPMENT	0
24010303	DEPRECIATION CHARGES - NAVIGATIONAL EQUIPMENT	0
24010304	DEPRECIATION CHARGES - POWER PLANTS	0
24010305	DEPRECIATION CHARGES - POWER GENERATING SETS	0
24010306	DEPRECIATION CHARGES - BROADCAST & COMMUNICATION EQUIPMENTS	0
240104	DEPRECIATION CHARGES - TRANSPORTATION EQUIPMENT - GENERAL	0
24010401	DEPRECIATION CHARGES - SHIPS	0
24010402	DEPRECIATION CHARGES - AIR CRAFTS	0
24010403	DEPRECIATION CHARGES - TRAINS	0
24010404	DEPRECIATION CHARGES - SEA BOATS	0
24010405	DEPRECIATION CHARGES - MOTOR VEHICLES	0
24010406	DEPRECIATION CHARGES - TRICYCLE	0
24010407	DEPRECIATION CHARGES - MOTOR CYCLES	0
24010408	DEPRECIATION CHARGES - BICYCLE	0
240105	DEPRECIATION CHARGES - OFFICE EQUIPMENT - GENERAL	0
24010501	DEPRECIATION CHARGES - COMPUTERS	0
24010502	DEPRECIATION CHARGES - PRINTERS	0
24010503	DEPRECIATION CHARGES - SCANNERS	0
24010504	DEPRECIATION CHARGES - FAX MACHINE	0
24010505	DEPRECIATION CHARGES - PHOTOCOPIERS	0
24010506	DEPRECIATION CHARGES - TYPE-WRITERS	0
24010507	DEPRECIATION CHARGES - SHREDDING MACHINES	0
24010508	DEPRECIATION CHARGES - PROJECTORS	0

24010509	DEPRECIATION CHARGES - BINDING EQUIPMENT	0
240106	DEPRECIATION CHARGES - FURNITURE & FITTINGS - GENERAL	0
24010601	DEPRECIATION CHARGES - CHAIRS	0
24010602	DEPRECIATION CHARGES - TABLES	0
24010603	DEPRECIATION CHARGES - FILE CABINETS/ CUPBOARDS	0
24010604	DEPRECIATION CHARGES - TELEVISION SETS	0
24010605	DEPRECIATION CHARGES - RADIO SETS	0
24010606	DEPRECIATION CHARGES - AIR -CONDITIONER	0
24010607	DEPRECIATION CHARGES - STOOLS	0
24010608	DEPRECIATION CHARGES - SHELVES	0
24010609	DEPRECIATION CHARGES - CEILING FANS	0
24010610	DEPRECIATION CHARGES - REFRIGERATORS	0
240107	DEPRECIATION CHARGES - SERVICE CONCESSION ASSETS	0
24010701	DEPRECIATION CHARGES - SERVICE CONCESSION ASSETS (PPE)	0
240108	DEPRECIATION CHARGES - LEASED ASSETS- FINANCE LEASE	0
24010801	DEPRECIATION CHARGES - LEASED ASSETS	0
240109	DEPRECIATION CHARGES - SPECIALISED ASSETS	0
24010901	DEPRECIATION CHARGES - MILITARY EQUIPMENTS	0
24010902	DEPRECIATION CHARGES - POLICE/PARA-MILITARY EQUIPMENTS	0
24010904	DEPRECIATION CHARGES - LABORATORY/MEDICAL EQUIPMENTS	0
2402	DEPRECIATION CHARGES - INVESTMENT PROPERTY	0

240201	DEPRECIATION CHARGES - INVESTMENT - LAND & BUILDING - GENERAL	0
24020101	DEPRECIATION CHARGES - INVESTMENT - LAND & BUILDINGS - OFFICE	0
24020102	DEPRECIATION CHARGES - INVESTMENT - LAND & BUILDINGS - RESIDENTIAL	0
24020103	DEPRECIATION CHARGES - INVESTMENT - SILOS	0
24020104	DEPRECIATION CHARGES - INVESTMENT - STORAGE FACILITIES	0
25	AMMORTIZATION CHARGES - INTANGIBLE ASSETS	0
2501	AMMORTIZATION CHARGES - INTANGIBLE ASSETS	0
250101	AMMORTIZATION CHARGES - INTANGIBLE ASSETS	0
25010101	AMMORTIZATION CHARGES - GOODWILL	0
25010102	AMMORTIZATION CHARGES - PATENT RIGHT	0
25010103	AMMORTIZATION CHARGES - COPYRIGHT	0
25010104	AMMORTIZATION CHARGES - TRADE MARK	0
25010105	AMMORTIZATION CHARGES - FRANCHISE	0
25010106	AMORTIZATION CHARGES - R&D	0
25010107	AMORTIZATION CHARGES - BROADCAST RIGHTS	0
26	IMPAIRMENT CHARGES	0
2601	IMPAIRMENT CHARGES- PPE	0
260101	IMPAIRMENT CHARGES - LAND & BUILDINGS -GENERAL	0
26010101	IMPAIRMENT CHARGES - LAND & BUILDINGS - OFFICE	0
26010102	IMPAIRMENT CHARGES - LAND & BUILDINGS - RESIDENTIAL	0
26010103	IMPAIRMENT CHRAGES - SILOS	0

26010104	IMPAIRMENT CHARGES - OTHER STORAGE FACILITIES	0
260102	IMPAIRMENT CHARGES - INFRASTRUCTURE - GENERAL	0
26010201	IMPAIRMENT CHARGES - RAILS	0
26010202	IMPAIRMENT CHARGES - ROADS & BRIDGES	0
26010203	IMPAIRMENT CHARGES - AIRPORTS	0
26010204	IMPAIRMENT CHARGES - HARBOURS/ SEA PORTS	0
26010205	IMPAIRMENT CHARGES - ZOOS, PARKS & RESERVES	0
26010206	IMPAIRMENT CHARGES - SECURITY INSTALLATIONS/ EQUIPMENT	0
26010207	IMPAIRMENT CHARGES - ELECTRICITY TRANSMISSION NETWORK	0
26010208	IMPAIRMENT CHARGES - WATER DISTRIBUTION NETWORK	0
26010209	IMPAIRMENT CHARGES - SEWAGE/ DRAINAGE NETWORK	0
26010210	IMPAIRMENT CHARGES - DAMS	0
26010211	IMPAIRMENT CHARGES - SPECIALISED RESEARCH EQUIPMENT (E.G. SATELLITE)	0
26010212	IMPAIRMENT CHARGES -BOREHOLES & OTHER WATER FACILITIES	0
26010213	IMPAIRMENT CHARGES -WASTE DISPOSAL EQUIPMENTS	0
260103	IMPAIRMENT CHARGES - PLANT & MACHINERY - GENERAL	0
26010301	IMPAIRMENT CHARGES - EARTH MOVING EQUIPMENT - BULL DOZERS ETC.	0
26010302	IMPAIRMENT CHARGES - INDUSTRIAL EQUIPMENT	0
26010303	IMPAIRMENT CHARGES - NAVIGATIONAL EQUIPMENT	0

26010304	IMPAIRMENT CHARGES - POWER PLANTS	0
26010305	IMPAIRMENT CHARGES - POWER GENERATING SETS	0
260104	IMPAIRMENT CHARGES - TRANSPORTATION EQUIPMENT - GENERAL	0
26010401	IMPAIRMENT CHARGES - SHIPS	0
26010402	IMPAIRMENT CHARGES - AIR CRAFTS	0
26010403	IMPAIRMENT CHARGES - TRAINS	0
26010404	IMPAIRMENT CHARGES - SEA BOATS	0
26010405	IMPAIRMENT CHARGES - MOTOR VEHICLES	0
26010406	IMPAIRMENT CHARGES - TRICYCLE	0
26010407	IMPAIRMENT CHARGES - MOTOR CYCLES	0
26010408	IMPAIRMENT CHARGES - BICYCLE	0
260105	IMPAIRMENT CHARGES - OFFICE EQUIPMENT - GENERAL	0
26010501	IMPAIRMENT CHARGES - COMPUTERS	0
26010502	IMPAIRMENT CHARGES - PRINTERS	0
26010503	IMPAIRMENT CHARGES - SCANNERS	0
26010504	IMPAIRMENT CHARGES - FAX MACHINE	0
26010505	IMPAIRMENT CHARGES - PHOTOCOPIERS	0
26010506	IMPAIRMENT CHARGES - TYPE-WRITERS	0
26010507	IMPAIRMENT CHARGES - SHREDDING MACHINES	0
26010508	IMPAIRMENT CHARGES - PROJECTORS	0
26010509	IMPAIRMENT CHARGES - BINDING EQUIPMENT	0
260106	IMPAIRMENT CHARGES - FURNITURE & FITTINGS - GENERAL	0
26010601	IMPAIRMENT CHARGES - CHAIRS	0
26010602	IMPAIRMENT CHARGES - TABLES	0
26010603	IMPAIRMENT CHARGES - FILE CABINETS/ CUPBOARDS	0
26010604	IMPAIRMENT CHARGES - TELEVISION SETS	0
26010605	IMPAIRMENT CHARGES - RADIO SETS	0

26010606	IMPAIRMENT CHARGES - AIR -CONDITIONER	0
26010607	IMPAIRMENT CHARGES - STOOLS	0
26010608	IMPAIRMENT CHARGES - SHELVES	0
26010609	IMPAIRMENT CHARGES - CEILING FANS	0
26010610	IMPAIRMENT CHARGES - REFRIGERATORS	0
260107	IMPAIRMENT CHARGES - SERVICE CONCESSION ASSETS	0
26010701	IMPAIRMENT CHARGES - SERVICE CONCESSION ASSETS (PPE)	0
260108	IMPAIRMENT CHARGES - LEASED ASSETS- FINANCE LEASE	0
26010801	IMPAIRMENT CHARGES - LEASED ASSETS	0
260109	IMPAIRMENT CHARGES - SPECIALISED ASSETS	0
26010901	IMPAIRMENT CHARGES - MILITARY EQUIPMENTS	0
26010902	IMPAIRMENT CHARGES - POLICE/PARA-MILITARY EQUIPMENTS	0
26010904	IMPAIRMENT CHARGES - LABORATORY/MEDICAL EQUIPMENTS	0
260110	IMPAIRMENT CHARGES - ASSETS UNDER CONSTRUCTION	0
26011001	IMPAIRMENT CHARGES - ASSETS UNDER CONSTRUCTION	0
2602	IMPAIRMENT CHARGES - INVESTMENT PROPERTY	0
260201	IMPAIRMENT CHARGES - INVESTMENT - LAND & BUILDING - GENERAL	0
26020101	IMPAIRMENT CHARGES - INVESTMENT - LAND & BUILDINGS - OFFICE	0
26020102	IMPAIRMENT CHARGES - INVESTMENT - LAND & BUILDINGS - RESIDENTIAL	0
26020103	IMPAIRMENT CHARGES - INVESTMENT - SILOS	0

26020104	IMPAIRMENT CHARGES - INVESTMENT PROPERTY - OTHER STORAGE FACILITIES	0
2603	IMPAIRMENT CHARGES - INTANGIBLE ASSETS	0
260301	IMPAIRMENT CHARGES - INTANGIBLE ASSETS	0
26030101	IMPAIRMENT CHARGES - GOODWILL (ACQUIRED)	0
26030102	IMPAIRMENT CHARGES - PATENT RIGHT	0
26030103	IMPAIRMENT CHARGES - COPYRIGHT	0
26030104	IMPAIRMENT CHARGES - TRADE MARK	0
26030105	IMPAIRMENT CHARGES - FRANCHISE	0
26030106	IMPAIRMENT CHARGES - R&D	0
26030107	IMPAIRMENTCHARGES - BROADCAST RIGHTS	0
27	BAD DEBTS CHARGES	0
2701	BAD DEBTS CHARGES	0
270101	FOREIGN BAD DEBTS CHARGES	0
27010101	BILATERAL BAD DEBTS CHARGES	0
270102	DOMESTIC BAD DEBTS CHARGES	0
27010201	BAD DEBTS CHARGES - STATES	0
27010202	BAD DEBTS CHARGES - LOCAL GOVERNMENTS	0
27010203	BAD DEBTS CHARGES - MINISTRIES, DEPARTMENTS & AGENCIES	0
27010204	BAD DEBTS CHARGES - COMMERCIAL DEBTS	0
27010205	BAD DEBTS CHARGES - OTHER DEBTS	0
28	LOSS ON DISPOSAL	0
2801	LOSS ON DISPOSAL OF ASSET	0
280101	LOSS ON DISPOSAL OF ASSET - PPE	0
28010101	LOSS ON DISPOSAL OF ASSET - PPE	0
280102	LOSS ON DISPOSAL OF ASSET - INVESTMENT PROPERTY	0
28010201	LOSS ON DISPOSAL OF ASSET - INVESTMENT PROPERTY	0

280103	LOSS ON DISPOSAL OF ASSET - INTANGIBLE	0
28010301	LOSS ON DISPOSAL OF ASSET - INTANGIBLE	0
280104	LOSS ON SWAPPED ASSET	0
28010401	LOSS ON SWAPPED ASSET	0
280105	LOSS ON SWAPPED SERVICES	0
28010501	LOSS ON SWAPPED SERVICES	0
3	ASSETS	80,928,985,234.00
31	CURRENT ASSETS	17,681,755,433.00
3101	CASH/BANK BALANCES HELD BY AG	3,736,608,000.00
310101	CONSOLIDATED REVENUE FUND	610,950,000.00
31010101	CASH BALANCE: CONSOLIDATED REVENUE FUND	610,950,000.00
310102	CAPITAL DEVELOPMENT FUND	3,090,658,000.00
31010201	CASH BALANCE: CAPITAL DEVELOPMENT FUND	3,090,658,000.00
310103	CONTIGENCY FUND	35,000,000.00
31010301	CASH BALANCE: CONTIGENCY FUND	35,000,000.00
310105	TSA-ACCOUNT CASH BALANCE	0
31010501	TSA-ACCOUNT CASH BALANCE 1	0
31010502	TSA-ACCOUNT CASH BALANCE 2	0
31010503	TSA-ACCOUNT CASH BALANCE 3	0
31010504	TSA-ACCOUNT CASH BALANCE 4	0
3102	CASH AND BANK BALANCES HELD BY MDAs/SUB-TREASURIES	0
310201	CASH AND BANK BALANCES HELD BY MDAs/SUB-TREASURIES	0
31020101	CASH BALANCE: CAPITAL	0
31020102	CASH BALANCE: PERSONNEL	0
31020103	CASH BALANCE: OVERHEAD	0
31020104	CASH BALANCE: REVENUE	0
31020106	CASH BALANCE: AIDS & GRANTS	0
31020107	CASH BALANCE: LOANS	0
31020108	CASH BALANCE: OTHER FUNDS	0
3104	INTERNAL CASH TRANSFERS	0

310401	INTERNAL CASH TRANSFER - GENERAL	0
31040101	CASH TRANSFER TO OUTSTATIONS	0
31040102	INTER ACCOUNT TRANSFERS	0
31040103	INTER-MDA CASH TRANSFER	0
31040104	REVENUE REMITTANCE	0
3105	INVENTORIES	12,889,697,433.00
310501	INVENTORIES	828,907,350.00
31050101	ENGINEERING STORES	0
31050102	MEDICAL STORES	55,500,000.00
31050103	INDUSTRIAL & CHEMICAL STORES	15,990,000.00
31050104	AMORY STORES (AMMUNITION, ETC)	0
31050105	FUEL & LUBRICANTS	144,609,475.00
31050106	AGRICULTURAL INPUTS	0
31050107	FARM STOCK	0
31050108	SCHOLASTIC MATERIALS	103,800,000.00
31050109	STATIONERIES STORES	0
31050110	PRINTED MATERIALS	117,500,000.00
31050111	BUILDING MATERIALS	0
31050112	STRATEGIC STOCK PILES	0
31050113	UNISSUED CURRENCY	0
31050114	STAMPS	0
31050115	PROPERTY HELD FOR SALE	0
31050116	AIRCRAFT SPARE STORE	0
31050117	COMPUTER/INFORMATION TECHNOLOGY STORE	47,700,000.00
31050118	PROVISIONAL STORE	0
31050119	EQUIPMENT STORE	14,500,000.00
31050120	PROJECTS STORE (IPPIS, GIFMIS, IPSAS , ETC)	50,000,000.00
31050121	ELECTRICAL/ELECTRONIC STORE	0
31050122	GRAINS STORE	0
31050123	PERISHABLE STORE	0
31050124	MOTOR SPARE STORE	119,257,875.00
31050125	RAIL SPARE STORE	0
31050126	SHIP SPARE STORE	0

31050127	FURNITURE STORE	6,500,000.00
31050128	PLANT/ EQUIPMENT STORE	0
31050129	PLANT/ EQUIPMENT SPARE STORE	0
31050130	ANIMAL FEED STORE	0
31050131	VETERINARY STORE	0
31050132	CLASS WARE/APPARATUS STORE	0
31050133	LABORATORY EQUIPMENT STORE	96,000,000.00
31050134	UNIFORM STORE	20,000,000.00
31050135	OTHER STOCK	37,550,000.00
310502	WORK-IN-PROGRESS	12,060,790,083.00
31050201	WORK-IN-PROGRESS	12,060,790,083.00
3106	RECEIVABLES	755,450,000.00
310601	PERSONAL ADVANCES	0
31060101	PERSONAL ADVANCES	0
31060102	MOTOR CYCLE ADVANCES	0
31060103	BICYCLE ADVANCES	0
31060104	REFURBISHING ADVANCES	0
31060105	CORRESPONDENCE ADVANCES	0
31060106	SPETACLE ADVANCES	0
31060107	MOTOR VEHICLE ADVANCE	0
31060108	FURNISHING ADVANCES	0
31060109	HOUSING LOANS	0
310602	ADMINISTRATIVE ADVANCES	755,450,000.00
31060201	ADMINISTRATIVE ADVANCES	755,450,000.00
310603	IMPRESTS	0
31060301	IMPRESTS	0
3108	PREPAYMENT/ARREARS OF REVENUE	0
310801	PREPAYMENT- GENERAL	0
31080101	PREPAYMENT	0
310802	ARREARS OF REVENUE-GENERAL	0
31080201	ARREARS OF REVENUE	0
3109	INVESTMENTS	300,000,000.00
310901	LOCAL INVESTMENTS	300,000,000.00
31090101	LOCAL INVESTMENTS: QUOTED COMPANIES	0

31090102	LOCAL INVESTMENTS: NON QUOTED COMPANIES	0
31090103	INVESTMENT IN NIGERIAN TREASURY BILLS (NTBs)	0
31090104	INVESTMENT IN TREASURY BILLS OF OTHER GOVERNMENTS	0
31090105	INVESTMENT IN TREASURY BONDS	0
31090106	INVESTMENT IN DERIVIATIVES	300,000,000.00
31090107	INVESTMENT IN PUBLIC CORPORATIONS	0
310902	FOREIGN INVESTMENTS	0
31090201	FOREIGN INVESTMENTS: QUOTED COMPANIES	0
31090202	FOREIGN INVESTMENTS: NON QUOTED COMPANIES	0
3110	LOANS GRANTED	0
311001	LOCAL LOANS	0
31100101	LOAN TO OTHER STATE GOVERNMENTS	0
31100102	LOAN TO LOCAL GOVERNMENTS	0
31100103	LOAN TO GOVERNMENT OWNED COMPANIES	0
31100104	LOAN TO PRIVATE COMPANIES	0
311002	FOREIGN LOANS	0
31100201	LOAN TO FOREIGN GOVERNMENTS	0
31100202	LOAN TO FOREIGN/INTERNATIONAL ORGANIZATIONS	0
31100203	LOAN TO FOREIGN COMPANIES	0
32	NON-CURRENT ASSETS	63,247,229,801.00
3201	PROPERTY, PLANT & EQUIPMENT	49,606,762,183.00
320101	LAND & BUILDING - GENERAL	14,208,600,000.00
32010101	LAND & BUILDINGS - OFFICE	8,535,722,000.00
32010102	LAND & BUILDINGS - RESIDENTIAL	5,672,878,000.00
32010103	SILOS	0
32010104	OTHER STORAGE FACILITIES	0
320102	INFRASTRUCTURE - GENERAL	24,003,029,000.00

32010201	RAILS	0
32010202	ROADS & BRIDGES	18,341,300,000.00
32010203	AIRPORTS	0
32010204	HARBOURS/ SEA PORTS/ JETTIES	1,389,500,000.00
32010205	ZOOS, PARKS & RESERVES	0
32010206	SECURITY INSTALLATIONS/ EQUIPMENT	18,000,000.00
32010207	ELECTRICITY TRANSMISSION NETWORK	505,000,000.00
32010208	WATER DISTRIBUTION NETWORK	10,000,000.00
32010209	SEWAGE/ DRAINAGE NETWORK	1,563,200,000.00
32010210	DAMS	105,000,000.00
32010211	SPECIALISED RESEARCH EQUIPMENT (E.G. SATELLITE)	4,000,000.00
32010212	MONUMENTS	0
32010213	HERITAGE ASSETS	174,500,000.00
32010214	BOREHOLES & OTHER WATER FACILITIES	1,885,529,000.00
32010215	WASTE DISPOSAL EQUIPMENTS	7,000,000.00
320103	PLANT & MACHINERY - GENERAL	2,259,142,000.00
32010301	EARTH MOVING EQUIPMENT - BULL DOZERS ETC.	291,000,000.00
32010302	INDUSTRIAL EQUIPMENT	211,200,000.00
32010303	NAVIGATIONAL EQUIPMENT	22,000,000.00
32010304	POWER PLANTS	1,676,000,000.00
32010305	POWER GENERATING SETS	58,942,000.00
320104	FIXED ASSETS - GENERAL	2,165,620,000.00
32010401	SHIPS	0
32010402	AIR CRAFTS	0
32010403	TRAINS	0
32010404	SEA BOATS	0
32010405	MOTOR VEHICLES	2,091,190,000.00
32010406	TRICYCLE	0
32010407	MOTOR CYCLES	74,430,000.00
32010408	BICYCLE	0
320105	OFFICE EQUIPMENT - GENERAL	360,214,400.00
32010501	COMPUTERS	187,494,400.00

32010502	PRINTERS	108,440,000.00
32010503	SCANNERS	2,670,000.00
32010504	FAX MACHINE	0
32010505	PHOTOCOPIERS	51,610,000.00
32010506	TYPE-WRITERS	0
32010507	SHREDDING MACHINES	650,000.00
32010508	PROJECTORS	3,600,000.00
32010509	BINDING EQUIPMENT	5,300,000.00
32010510	VIDEO CAMERA	450,000.00
320106	FURNITURE & FITTINGS - GENERAL	307,024,000.00
32010601	CHAIRS	150,245,000.00
32010602	TABLES	57,005,000.00
32010603	SAFES/ FILE CABINETS/ CUPBOARDS	22,790,000.00
32010604	TELEVISION SETS	57,514,000.00
32010605	RADIO SETS	1,150,000.00
32010606	AIR CONDITIONER	5,204,000.00
32010607	STOOLS	0
32010608	SHELVES	350,000.00
32010609	CEILING FANS	775,000.00
32010610	REFRIDGERATORS	2,616,000.00
32010611	WINDOW BLINDS	9,375,000.00
320107	SERVICE CONCESSION ASSETS (PPP)-GENERAL	0
32010701	SERVICE CONCESSION ASSETS (PPP)	0
320108	LEASED ASSETS-FINANCE LEASE	0
32010801	LEASED ASSETS - FINANCE LEASE	0
320109	SPECIALISED ASSETS-GENERAL	6,301,132,783.00
32010901	MILITARY EQUIPMENTS	0
32010902	POLICE/PARA-MILITARY EQUIPMENTS	0
32010903	BIOLOGICAL ASSETS	1,519,827,000.00
32010904	LABORATORY/MEDICAL EQUIPMENTS	4,781,305,783.00
320110	ASSETS-UNDER-CONSTRUCTION	2,000,000.00
32011001	ASSETS-UNDER-CONSTRUCTION	2,000,000.00
3202	INVESTMENT PROPERTY	0

320201	INVESTMENT - LAND & BUILDING - GENERAL	0
32020101	INVESTMENT - LAND & BUILDINGS - OFFICE	0
32020102	INVESTMENT - LAND & BUILDINGS - RESIDENTIAL	0
32020103	INVESTMENT - SILOS	0
32020104	INVESTMENT - OTHER STORAGE FACILITIES	0
3203	INTANGIBLE ASSETS	13,640,467,618.00
320301	INTANGIBLE ASSETS	13,640,467,618.00
32030101	GOODWILL (ACQUIRED) - INTANGIBLE ASSETS	50,000,000.00
32030102	PATENT RIGHT- INTANGIBLE ASSETS	0
32030103	COPYRIGHT- INTANGIBLE ASSETS	10,647,600.00
32030104	TRADE MARK- INTANGIBLE ASSETS	0
32030105	FRANCHISE- INTANGIBLE ASSETS	0
32030109	RESEARCH & DEVELOPMENT- INTANGIBLE ASSETS	13,554,091,893.00
32030110	BROADCAST RIGHTS- INTANGIBLE ASSETS	25,728,125.00
4	LIABILITIES/ EQUITY	82,013,960,700.63
41	LIABILITIES/ EQUITY	55,765,525,917.63
4101	DEPOSITS - GENERAL	0
410101	CONTRACT RETENTION FEES	0
41010101	CONTRACT RETENTION FEES	0
41010103	CAUTION FEES	0
41010104	UNDISBURSED SCHOLARSHIPS	0
41010105	UNDISBURSED SIWES	0
41010106	BONDS & SURETIES	0
41010107	OTHER DEPOSITS	0
410102	PRISON IN-MATES DEPOSITS	0
4102	LOANS AND DEBTS	42,119,564,633.00
410201	DOMESTIC LOAN STOCK	42,119,564,633.00
41020101	SHORT TERM BORROWINGS/DOMESTIC LOAN	31,194,564,633.00
41020102	NIGERIAN TREASURY BILLS (NTBs)	0
41020103	TREASURY BONDS	0

41020104	TREASURY CERTIFICATES	0
41020105	BAILOUT	0
41020106	BUDGET SUPPORT	10,925,000,000.00
4103	UNREMITTED DEDUCTIONS	0
410301	UNREMITTED TAXES	0
41030101	UNREMITTED TAXES: PAYE	0
41030102	UNREMITTED TAXES: WITHHOLDING TAX	0
41030103	UNREMITTED TAXES: VALUE ADDED TAX	0
410302	OTHER UNREMITTED DEDUCTIONS	0
41030201	NATIONAL HEALTH INSURANCE SCHEME	0
41030202	CONTRIBUTORY PENSION SCHEME	0
41030203	UNION DUES	0
41030204	HOUSING REVOLVING FUNDS DEDUCTIONS	0
41030205	CO-OPERATIVE SOCIETY	0
41030206	HOUSING FUND	0
41030207	INSURANCE PROGRAMMES (superannuation)	0
41030208	WELFARE LOAN SCHEME	0
41030209	DEPENDENT FUND	0
41030210	POVERTY ALLEVIATION SCHEME	0
41030213	REFUSE DISPOSAL DEDUCTION	0
41030214	LOAN DEDUCTIONS	0
41030215	PAYCUT RECOVERED	0
41030216	OVERPAYMENT RECOVERABLE (RECEIPT)	0
41030217	OTHER DEDUCTIONS	0
4104	OTHER PAYABLES	46,083,200.00
410401	ACCRUED EXPENSES	46,083,200.00
41040101	PERSONNEL EMOLUMENTS	0
41040102	PENSION & GRATUITY	0
41040103	PROFESSIONAL FEES	0
41040104	OVERHEADS	0
41040105	OTHER GOODS & SERVICES	46,083,200.00
41040106	UTILITIES	0
41040107	STAFF CLAIMS	0

4105	DEFERRED INCOME	0
410501	DEFERRED INCOME	0
41050101	DEFERRED INCOME	0
4106	CURRENT PORTION OF LONG-TERM BORROWINGS	13,599,878,084.63
410601	CURRENT PORTION OF LONG-TERM BORROWINGS	13,599,878,084.63
41060101	TREASURY BONDS - CURRENT PORTION	0
41060102	BI-LATERAL LOANS - CURRENT PORTION	0
41060103	MULTI-LATERAL LOANS - CURRENT PORTION	13,599,878,084.63
42	NON-CURRENT LIABILITIES	12,748,434,783.00
4201	PUBLIC FUNDS	0
420101	TRUST FUNDS	0
420102	OTHER PUBLIC FUNDS	0
4202	LONG-TERM PROVISIONS	0
420201	LONG-TERM PROVISIONS	0
42020101	LONG-TERM EMPLOYEE BENEFITS	0
42020102	OTHER LONG-TERM PAYABLES	0
4203	LONG-TERM BORROWINGS	12,748,434,783.00
420301	LONG-TERM BORROWINGS	12,748,434,783.00
42030101	STATE BONDS and OTHER LONG TERM BORROWINGS	0
42030102	BI-LATERAL LOANS - LONG TERM	0
42030103	MULTI-LATERAL LOANS - LONG TERM	12,748,434,783.00
43	CAPITAL & RESERVES	13,500,000,000.00
4301	RESERVES	0
430101	RESERVES	0
43010101	CAPITAL GRANTS AND RESERVES	0
4302	RESERVES 1	0
430201	ACCUMMULATED SUPPLUS/DEFICIT	0
43020101	ACCUMULATED SURPLUS/ (DEFICIT)	0
43020102	PRIOR YEAR ADJUSTMENT	0
43020103	TRANSITIONAL RESERVES	0
4303	RESERVES 2	13,500,000,000.00

430301	OTHER RESERVES	13,500,000,000.00
43030101	REVALUATION RESERVE	0
43030102	FOREIGN EXCHANGE TRANSLATION RESERVES	0
43030103	AVAILABLE FOR SALE ASSET RESERVE	0
43030104	CASH RESERVE/ROLL-OVER FUND	13,500,000,000.00
43030105	OTHER RESERVES	0
44	ACCUMULATED PROVISIONS	0
4401	ACCUMULATED PROVISION FOR DEPRECIATION - PPE	0
440101	ACCUMULATED PROV. FOR DEP- BUILDINGS -GENERAL	0
44010101	PROV. FOR DEP-BUILDINGS - ADMINISTRATIVE	0
44010102	PROV. FOR DEP-BUILDINGS - RESIDENTIAL	0
44010103	PROV. FOR DEP-SILOS	0
44010104	PROV. FOR DEP-OTHER STORAGE FACILITIES	0
440102	ACCUMULATED PROV. FOR DEP - INFRASTRUCTURE - GENERAL	0
44010201	PROV. FOR DEP-RAILS	0
44010202	PROV. FOR DEP-ROADS & BRIDGES	0
44010203	PROV. FOR DEP-AIRPORTS	0
44010204	PROV. FOR DEP-HARBOURS/ SEA PORTS	0
44010205	PROV. FOR DEP-ZOOS, PARKS & RESERVES	0
44010206	PROV. FOR DEP-SECURITY INSTALLATIONS/ EQUIPMENT	0
44010207	PROV. FOR DEP-ELECTRICITY TRANSMISSION NETWORK	0
44010208	PROV. FOR DEP-WATER DISTRIBUTION NETWORK	0
44010209	PROV. FOR DEP-SEWAGE/ DRAINAGE NETWORK	0
44010210	PROV. FOR DEP-DAMS	0

44010211	PROV. FOR DEP-SPECIALISED RESEARCH EQUIPMENT (E.G. SATELLITE)	0
44010212	PROV. FOR DEP-BOREHOLES & OTHER WATER FACILITIES	0
44010213	PROV. FOR DEP-WASTE DISPOSAL EQUIPMENTS	0
440103	ACCUMULATED PROV. FOR DEP - PLANT & MACHINERY - GENERAL	0
44010301	PROV. FOR DEP-EARTH MOVING EQUIPMENT - BULL DOZERS ETC.	0
44010302	PROV. FOR DEP-INDUSTRIAL EQUIPMENT	0
44010303	PROV. FOR DEP-NAVIGATIONAL EQUIPMENT	0
44010304	PROV. FOR DEP-POWER PLANTS	0
44010305	PROV. FOR DEP-POWER GENERATING SETS	0
44010306	PROV. FOR DEP-BROADCAST & COMMUNICATIONS EQUIPMENT	0
440104	ACCUMULATED PROV. FOR DEP - TRANSPORTATION EQUIPMENT - GENERAL	0
44010401	PROV. FOR DEP-SHIPS	0
44010402	PROV. FOR DEP-AIR CRAFTS	0
44010403	PROV. FOR DEP-TRAINS	0
44010404	PROV. FOR DEP-SEA BOATS	0
44010405	PROV. FOR DEP-MOTOR VEHICLES	0
44010406	PROV. FOR DEP-TRICYCLE	0
44010407	PROV. FOR DEP-MOTOR CYCLES	0
44010408	PROV. FOR DEP-BICYCLE	0
440105	ACCUMULATED PROV. FOR DEP - OFFICE EQUIPMENT - GENERAL	0
44010501	PROV. FOR DEP-COMPUTERS	0
44010502	PROV. FOR DEP-PRINTERS	0
44010503	PROV. FOR DEP-SCANNERS	0
44010504	PROV. FOR DEP-FAX MACHINE	0
44010505	PROV. FOR DEP-PHOTOCOPIERS	0
44010506	PROV. FOR DEP-TYPE-WRITERS	0

44010507	PROV. FOR DEP-SHREDDING MACHINES	0
44010508	PROV. FOR DEP-PROJECTORS	0
44010509	PROV. FOR DEP-BINDING EQUIPMENT	0
440106	ACCUMULATED PROV. FOR DEP - FURNITURE & FITTINGS - GENERAL	0
44010601	PROV. FOR DEP-CHAIRS	0
44010602	PROV. FOR DEP-TABLES	0
44010603	PROV. FOR DEP-SAFES/ FILE CABINETS/ CUPBOARDS	0
44010604	PROV. FOR DEP-TELEVISION SETS	0
44010605	PROV. FOR DEP-RADIO SETS	0
44010606	PROV. FOR DEP-AIR -CONDITIONER	0
44010607	PROV. FOR DEP-STOOLS	0
44010608	PROV. FOR DEP-SHELVES	0
44010609	PROV. FOR DEP-CEILING FANS	0
44010610	PROV. FOR REFRIDGERATORS	0
440107	ACCUMULATED PROV. FOR - SERVICE CONCESSION ASSETS	0
44010701	PROV. FOR DEP - SERVICE CONCESSION ASSETS (PPE)	0
440108	ACCUMULATED PROV. FOR LEASED ASSETS-FINANCE LEASE	0
44010801	PROV. FOR LEASED ASSETS	0
440109	ACCUMULATED PROV. FOR SPECIALISED ASSETS-GENERAL	0
44010901	PROV. FOR MILITARY EQUIPMENTS	0
44010902	PROV. FOR POLICE/PARA-MILITARY EQUIPMENTS	0
44010903	PROV. FOR BIOLOGICAL ASSETS	0
44010904	PROV. FOR LABORATORY/MEDICAL EQUIPMENTS	0
440110	ACCUM. PROV. FOR DEP - ASSETS UNDER CONSTRUCTION	0

44011001	ACCUM. PROV. FOR DEP -ASSETS UNDER CONSTRUCTION	0
4402	ACCUM. PROVISION FOR DEPRECIATION - INVESTMENT PROPERTY	0
440201	ACCUM. PROV. FOR DEP - INVESTMENT PROPERTY- LAND & BUILDING - GENERAL	0
44020101	PROV. FOR DEP - INVESTMENT - LAND & BUILDINGS - ADMINISTRATIVE	0
44020102	PROV. FOR DEP - INVESTMENT - LAND & BUILDINGS - RESIDENTIAL	0
44020103	PROV. FOR DEP - INVESTMENT PROPERTY- SILOS & OTHER STORAGE FACILITIES	0
4403	ACCUMULATED PROVISION FOR AMMORTIZATION	0
440301	ACCUMULATED PROVISION FOR AMMORTIZATION	0
44030101	GOODWILL- AMMORTIZATION	0
44030102	PATENT RIGHT - AMMORTIZATION	0
44030103	COPYRIGHT - AMMORTIZATION	0
44030104	TRADE MARK - AMMORTIZATION	0
44030105	FRANCHISE - AMMORTIZATION	0
44030106	RESEARCH & DEVELOPMENT - AMMORTIZATION	0
44030107	BROADCAST RIGHT- AMMORTIZATION	0
4404	ACCUMULATED PROVISION FOR IMPAIRMENT - PPE	0
440401	ACCUMULATED PROV. FOR IMPAIRMENT - LAND & BUILDINGS -GENERAL	0
44040101	PROV. FOR IMPAIRMENT - LAND & BUILDINGS - ADMINISTRATIVE	0
44040102	PROV. FOR IMPAIRMENT - LAND & BUILDINGS - RESIDENTIAL	0
44040103	PROV. FOR IMPAIRMENT - SILOS & OTHER STORAGE FACILITIES	0

440402	ACCUMULATED PROV. FOR IMPAIRMENT - INFRASTRUCTURE - GENERAL	0
44040201	PROV. FOR IMPAIRMENT - RAILS	0
44040202	PROV. FOR IMPAIRMENT - ROADS & BRIDGES	0
44040203	PROV. FOR IMPAIRMENT - AIRPORTS	0
44040204	PROV. FOR IMPAIRMENT - HARBOURS/ SEA PORTS	0
44040205	PROV. FOR IMPAIRMENT - ZOOS, PARKS & RESERVES	0
44040206	PROV. FOR IMPAIRMENT - SECURITY INSTALLATIONS/ EQUIPMENT	0
44040207	PROV. FOR IMPAIRMENT - ELECTRICITY TRANSMISSION NETWORK	0
44040208	PROV. FOR IMPAIRMENT - WATER DISTRIBUTION NETWORK	0
44040209	PROV. FOR IMPAIRMENT - SEWAGE/ DRAINAGE NETWORK	0
44040210	PROV. FOR IMPAIRMENT - DAMS	0
44040211	PROV. FOR IMPAIRMENT - SPECIALISED RESEARCH EQUIPMENT (E.G. SATELLITE)	0
44040212	PROV. FOR IMPAIRMENT-BOREHOLES & OTHER WATER FACILITIES	0
44040213	PROV. FOR IMPAIRMENT-WASTE DISPOSAL EQUIPMENTS	0
440403	ACCUMULATED PROV. FOR IMPAIRMENT - PLANT & MACHINERY - GENERAL	0
44040301	PROV. FOR IMPAIRMENT - EARTH MOVING EQUIPMENT - BULL DOZERS ETC.	0
44040302	PROV. FOR IMPAIRMENT - INDUSTRIAL EQUIPMENT	0
44040303	PROV. FOR IMPAIRMENT - NAVIGATIONAL EQUIPMENT	0
44040304	PROV. FOR IMPAIRMENT - POWER PLANTS	0

44040305	PROV. FOR IMPAIRMENT - POWER GENERATING SETS	0
44040306	PROV. FOR IMPAIRMENT- BROADCAST & COMMUNICATION EQUIPMENTS	0
440404	ACCUM. PROV. FOR IMPAIRMENT - TRANSPORTATION EQUIPMENT - GENERAL	0
44040401	PROV. FOR IMPAIRMENT - SHIPS	0
44040402	PROV. FOR IMPAIRMENT - AIR CRAFTS	0
44040403	PROV. FOR IMPAIRMENT - TRAINS	0
44040404	PROV. FOR IMPAIRMENT - SEA BOATS	0
44040405	PROV. FOR IMPAIRMENT - MOTOR VEHICLES	0
44040406	PROV. FOR IMPAIRMENT - TRICYCLE	0
44040407	PROV. FOR IMPAIRMENT - MOTOR CYCLES	0
44040408	PROV. FOR IMPAIRMENT - BICYCLE	0
440405	ACCUMULATED PROV. FOR IMPAIRMENT - OFFICE EQUIPMENT - GENERAL	0
44040501	PROV. FOR IMPAIRMENT - COMPUTERS	0
44040502	PROV. FOR IMPAIRMENT - PRINTERS	0
44040503	PROV. FOR IMPAIRMENT - SCANNERS	0
44040504	PROV. FOR IMPAIRMENT - FAX MACHINE	0
44040505	PROV. FOR IMPAIRMENT - PHOTOCOPIERS	0
44040506	PROV. FOR IMPAIRMENT - TYPE-WRITERS	0
44040507	PROV. FOR IMPAIRMENT - SHREDDING MACHINES	0
44040508	PROV. FOR IMPAIRMENT - PROJECTORS	0
44040509	PROV. FOR IMPAIRMENT - BINDING EQUIPMENT	0
440406	ACCUM. PROV. FOR IMPAIRMENT - FURNITURE & FITTINGS - GENERAL	0
44040601	PROV. FOR IMPAIRMENT - CHAIRS	0
44040602	PROV. FOR IMPAIRMENT - TABLES	0
44040603	PROV. FOR IMPAIRMENT - SAFES/FILE CABINETS/ CUPBOARDS	0
44040604	PROV. FOR IMPAIRMENT - TELEVISION SETS	0

44040605	PROV. FOR IMPAIRMENT - RADIO SETS	0
44040606	PROV. FOR IMPAIRMENT - AIR -CONDITIONER	0
44040607	PROV. FOR IMPAIRMENT - STOOLS	0
44040608	PROV. FOR IMPAIRMENT - SHELVES	0
44040609	PROV. FOR IMPAIRMENT - CEILING FANS	0
44040610	PROV. FOR IMPAIRMENT - REFRIDGERATOR	0
4405	PROVISION FOR ACCUM. IMPAIRMENT - INVESTMENT PROPERTY	0
440501	ACCUM. PROV. FOR IMPAIRMENT - INVESTMENT PROPERTY - LAND & BUILDING - GENERAL	0
44050101	PROV. FOR IMPAIRMENT - INVESTMENT PROPERTY - LAND & BUILDINGS - ADMINISTRATIVE	0
44050102	PROV. FOR IMPAIRMENT - INVESTMENT PROPERTY- LAND & BUILDINGS - RESIDENTIAL	0
44050103	PROV. FOR IMPAIRMENT - INVESTMENT PROPERTY- SILOS	0
44050104	PROV. FOR IMPAIRMENT - INVESTMENT PROPERTY-OTHER STORAGE FACILITIES	0
4406	ACCUMULATED PROVISION FOR IMPAIRMENT - INTANGIBLE	0
440601	ACCUMULATED PROVISION FOR IMPAIRMENT - INTANGIBLE	0
44060101	PROVISION FOR IMPAIRMENT - GOODWILL	0
44060102	PROVISION FOR IMPAIRMENT - PATENT RIGHT	0
44060103	PROVISION FOR IMPAIRMENT - COPYRIGHT	0
44060104	PROVISION FOR IMPAIRMENT - TRADE MARK	0
44060105	PROVISION FOR IMPAIRMENT - FRANCHISE	0

44060108	PROVISION FOR IMPAIRMENT- RESEARCH & DEVELOPMENT	0
44060109	PROVISION FOR IMPAIRMENT- BROADCAST RIGHTS	0
4407	ACCUMULATED PROVISION FOR BAD DEBTS	0
440701	ACCUMULATED PROVISION FOR BAD DEBTS- FOREIGN LOANS	0
44070101	BILATERAL LOANS	0
44070102	MULTI-LATERAL LOANS	0
440702	ACCUMULATED PROVISION FOR BAD DEBTS- DOMESTIC LOANS	0
44070201	LOANS TO OTHER STATES	0
44070202	LOANS TO LOCAL GOVERNMENTS	0
44070203	LOANS TO MINISTRIES, DEPARTMENTS & AGENCIES	0
44070204	LOANS GRANTED TO GOVERNMENT OWNED COMPANIES	0
44070205	LOANS GRANTED TO PRIVATE OWNED COMPANIES	0