

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION'S FINAL =N=
THE PRESIDENCY		
STATE HOUSE		
OVERHEAD COSTS		
002001200020	Travel & Transport	130,000,000
002001200038	Utility Services	3,500,000
002001200046	Telephone Services	11,000,000
002001200053	Stationery	25,000,000
002001200061	Maint. Of Furniture	4,000,000
002001200079	Maint of Vehicle & othe Capital Assets	30,000,000
002001200087	Consultancy Services	10,000,000
002001200095	Contribution of Subventions	70,000,000
002001200101	Training & Staff Development	10,000,000
002001200119	Entertainment & Hospitality	500,000,000
002001200127	Miscellaneous Expenses	50,000,000
002001200257	Maintenance of Presidential Villa	1,240,000,000
002001200143	Motor Vehicle Advances	2,500,000
002001200224	Press Centre	15,000,000
	Expenses Connected with Overseas & Local Presedential Tours	1,500,000,000
	Mtc. & Running Cost of Nnamdi Azikiwe Int. Airport	20,000,000
	Total	3,621,000,000
SUMMARY: Part 1		
	Personnel Costs	70,549,570
	Overhead Costs	3,621,000,000
	Total	3,691,549,570
GRANTS, CONTRIBUTION AND SUBVENTIONS		
PART I		
Special Adviser Political		
002080100016	Personnel Costs	
002080200024	Overhead Costs	10,000,000
	Total:	10,000,000
ii	Special Adviser (Legal & Constitutional Matters)	
002081100019	Personnel Costs	
002081200027	Overhead Costs	10,000,000
	Total	10,000,000
iii	Chief Security Officer to the Head of State	
002082100011	Personnel Costs	
002082200029	Overhead Costs	20,000,000
	Total	20,000,000
iv	Chief of Staff	
002083100013	Personnel Costs	
002083200021	Overhead Costs	30,000,000
	Total	30,000,000
Summary Part 1		
	Personnel Costs	
	Overhead Costs	70,000,000
	Total	70,000,000

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION'S FINAL =N=
	Part II	
I	Office of Special Adviser on Drugs and Money laundering	
002086100010	Personnel Costs	35,468,650
002086200028	Overhead Costs	52,000,000
	Total	87,468,650
ii	Aso Clinic (State House Clinic)	
002086100010	Personnel Costs	27,505,090
002086200028	Overhead Costs	105,000,000
	Total	132,505,090
	Summary Part II	
	Personnel Costs	62,973,740
	Overhead Costs	157,000,000
	Total	219,973,740

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION'S FINAL =N=
Part III PRESIDENTIAL AIR FLEET		
2079200022	Travel and Transport	12,000,000
2079200030	Utility Service	2,500,000
2079200048	Telephone Service	4,800,000
2079200055	Stationery	6,500,000
2079200063	Mtc. Of Furniture	3,500,000
2079200071	Mtc. of Vehicle and other Capital Assets	8,000,000
2079200089	Consultancy Service	
2079200097	Contribution and Subventions	1,250,000
2079200103	Training & Staff Development	85,000,000
2079200111	Entertainment & Hospitality	1,000,000
2079200129	Miscellaneous Expenses	1,500,000
2079200137	Contribution to Foreign Bodies	
2079200145	Motor Vehicle Advances	1,000,000
2079200152	Presidential Fleet: Insurance	216,200,000
2079200160	Presidential Fleet: Maintenance	1,275,000,000
	Air Craft Refueling	65,000,000
	Insurance Premum for the Strategic Fuel Reserve	
	Dept & Fuel Bowser	50,203,540
	Sub-Total	1,733,453,540
Summary		
	Personnel Costs	50,336,110
	Overhead Costs	1,733,453,540
	Total	1,783,789,650
GENERAL SUMMARY:STATE HOUSE		
	Personnel Costs	183,859,420
	Overhead Costs	5,651,453,540
	Total	5,835,312,960

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION'S FINAL =N=
OFFICE OF THE VICE PRESIDENT		
20002200022	Travel and transport	166,722,200
2002200030	Utility Service	15,402,000
2002200048	Telephone Service	23,600,000
2002200055	Stationery	32,660,000
2002200063	Mtc. of Furniture	21,675,000
2002200071	Mtc of Vehicle and other Capital Assets	61,200,000
2002200089	Consultancy Service	4,080,000
2002200097	Contribution and Subventions	106,831,030
2.00022E+11	Training & Staff Development	17,800,000
2002200211	Entertainment & Hospitality	25,500,000
2002200129	Miscellaneous Expenses	15,300,000
2002200186	Motor Vehicle Advances	7,650,000
	Total	498,420,230
SUMMARY: OFFICE OF THE Vice president		
	Personnel Costs	36,729,310
	Overhead Costs	498,420,230
	Total	535,149,540
PART II - PARASTATALS		
NIPPS		
20766100016	Personnel Costs	55,488,930
2076200025	Overhead Costs	60,000,000
	World Tour of Course Participants	105,000,000
	Total	220,488,930
NIIA		
20077100019	Personnel Costs	32,923,390
2077200028	Overhead Costs	35,500,000
	Total	68,423,390
PART II - SUMMARY		
	Personnel Costs	88,392,320
	Overhead Costs	200,500,000
	Total	288,892,320
GENERAL SUMMARY: OFFICE OF THE VICE PRESIDENT & PARASTATALS		
	Personnel Costs	125,121,630
	Overhead Costs	698,920,230
	Total	824,041,860

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION'S FINAL =N=
	STATE PROTOCOL	
	OVERHEAD COSTS:	
2003200024	Travel and transport	43,600,000
2003200032	Utility Service	5,600,000
2003200040	Telephone Service	5,000,000
2003200057	Stationery	21,500,000
2003200065	Mtc. of Furniture	7,000,000
2003200073	Mtc of Vehicle and other Capital Assets	35,688,570
2003200081	Consultancy Service	1,500,000
2003200099	Contribution and Subventions	6,700,000
2003200105	Training & Staff Development	10,000,000
2003200113	Entertainment & Hospitality	87,421,520
2003200121	Miscellaneous Expenses	29,000,000
2003200139	Motor Vehicle Advances	2,000,000
	Security vote	2,000,000
		257,010,090
	SUMMARY	
	Personnel Costs	64,232,900
	Overhead Costs	257,010,090
	Total	321,242,990

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION'S FINAL =N=
PART IV - OFFICE OF THE SGF		
OVERHEAD COSTS:		
002006200021	Travel and transport	46,865,666
002006200039	Utility Service	21,850,000
002006200047	Telephone Service	24,700,000
002006200054	Stationery	34,200,000
002006200062	Mtc. of Furniture	9,500,000
002006200070	Mtc of Vehicle and other Capital Assets	53,200,000
002006200088	Consultancy Service	2,375,000
002006200096	Contribution and Subventions	85,500,000
002006200102	Training & Staff Development	25,650,000
002006200110	Entertainment & Hospitality	4,750,000
002006200180	Miscellaneous Expenses	76,000,000
002006200136	Contribution to Foreign Bodies	2,850,000
002006200144	Motor Vehicle Advances	3,800,000
	Total:	391,240,666
SUMMARY		
	Personnel Costs	202,155,010
	Overhead Costs	391,240,666
	Total	593,395,676

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION'S FINAL =N=
	OFFICE OF THE NATIONAL SECURITY ADVISER	
	OVERHEAD COSTS:	
002009200028	Travel and transport	232,690,110
002009200036	Utility Service	500,000
002009200044	Telephone Service	10,000,000
002009200051	Stationery	3,600,000
002009200069	Mtc. of Furniture	5,000,000
002009200077	Mtc of Vehicle and other Capital Assets	8,000,000
002009200085	Consultancy Service	2,000,000
002009200093	Contribution and Subventions	15,000,000
002009200109	Training & Staff Development	35,500,000
002009200117	Entertainment & Hospitality	500,000
002009200125	Miscellaneous Expenses	3,500,000
002009200141	Motor Vehicle Advance	
	Admin. And Welfare of Political Refugee and Entotourage	
		48,000,000
	Maintenance of Presidential Yacht	10,000,000
	Community Clinic	25,000,000
	Executive Fleet Insurance Premium	
	Executive Wing Maintenance	
	TOTAL:	399,290,110
	SUMMARY	
	Personnel Costs	16,000,000
	Overhead Costs	399,290,110
	Total	415,290,110

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION'S FINAL =N=
PART VIII - NATIONAL PLANING COMISSION OVERHEAD COSTS:		
002024200024	Travel and transport	25,408,653
002024200032	Utility Service	2,850,000
002024200040	Telephone Service	4,370,000
002024200057	Stationery	4,750,000
002024200065	Mtc. of Furniture	1,900,000
002024200073	Mtc of Vehicle and other Capital Assets	14,725,000
002024200081	Consultancy Service	237,500
002024200099	Contribution and Subventions	12,141,000
002024200105	Training & Staff Development	4,750,000
002024200113	Entertainment & Hospitality	1,900,000
002024200121	Miscellaneous Expenses	7,600,000
002024200139	Contribution to Foreign Bodies	99,118,336
002024200147	Motor Vehicle Advance	1,425,000
	Joint Commission Meetings	475,000
	Servicing Donor Meetings	475,000
002024200210	Maintenance of Micro-Cxcomputers	1,900,000
002024200228	Project Monitoring	9,500,000
002024200236	Joint Planning Board/Economic Advisory M	475,000
002024200244	National Data Bank	0
002024200251	Bilateral Economic Relations Matters	475,000
	Sub Total: NPC	194,475,488
	SUMMARY	
	Personnel Costs	101,329,910
	Overhead Costs	194,475,488
	Total	295,805,398
PART II - PARASTATALS		
1 Centre for Management Development		
002072100017	Personnel Costs	36,000,000
002072200026	Overhead Costs	18,097,500
	Total	54,097,500
2 nat Centre for Economic Management and Administration		
002093100019	Personnel Costs	21,324,400
002073200028	Overhead Costs	20,900,000
	Total	42,224,400
3 National Manpower Board		
002074100012	Personnel Costs	30,825,160
002074100021	Overhead Costs	26,929,042
	Total	57,754,202
4 NISER		
002075100014	Personnel Costs	67,691,330
002075200023	Overhead Costs	22,800,874
	Total	90,492,204
Nationa Data Bank		
002087100013	Personnel Costs	3,665,000
002087200021	Overhead Costs	5,642,364
	Total	9,307,364
	SUMMARY PART II - PARASTATALS	
	Personnel Costs	159,505,890
	Overhead Costs	94,369,780
	Total	253,875,670

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION'S FINAL =N=
	SUMMARY: NPC & PARASTATALS	
	Personnel Costs	260,835,800
	Overhead Costs	288,845,268
	Total	549,681,068
	 FEDERAL OFFICE OF STATISTICS	
002025200026	Travel and transport	11,400,000
002025200034	Utility Service	6,268,889
002025200042	Telephone Service	4,560,000
002025200059	Stationery	10,450,000
002025200067	Mtc. of Furniture	2,375,000
002025200075	Mtc of Vehicle and other Capital Assets	8,550,000
002025200083	Consultancy Service	475,000
002025200091	Contribution and Subventions	1,900,000
002025200107	Training & Staff Development	5,700,000
002025200115	Entertainment & Hospitality	475,000
002025200131	Miscellaneous Expenses	1,900,000
	Contribution to Foreign Bodies	95,000
002025200149	Motor Vehicle Advance	1,543,750
002025200212	Statistical Surveys	5,985,000
002025200220	Maintenance of Computers	1,496,250
	SUB-TOTAL	63,173,889
	 SUMMARY	
	Personnel Costs	413,382,970
	Overhead Costs	63,173,889
	Total	476,556,859
		0
	 GENERAL SUMMARY, NATIONAL PLANNING COMMISSION PART II AND F.O.S	
	Personnel Costs	674,218,770
	Overhead Costs	352,019,156
	Total	1,026,237,926

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION'S FINAL =N=
	OTHER AGENCIES/PARASTATALS IN THE PRESIDENCY	
	PART XI - PRESIDENTIAL ADVISORY COMMITTEE	
002011100015	Personnel Costs	7,011,670
002011200024	Overhead Costs	40,446,000
	Total	47,457,670
	PART XIII - URBAN MASS TRANSIT	
002013100019	Personnel Costs	44,162,230
002013200028	Overhead Costs	29,629,224
	Total	73,791,454
	PART XIV - NATIONAL REVENUE MOBILISTION FISCAL AND ALLOCATION COMMISSION	
	OVERHEAD COSTS	
	Tavel and Transport	27,000,000
	Utility Service	3,150,000
	Telephone Service	9,000,000
	Stationery	10,800,000
	Mtc. of Furniture	15,300,000
	Mtc. of Veh. & Other Capital Asets	22,950,000
	Consultancy Service	4,500,000
	Contribution and Subventions	0
	Training & Staff Dev.	4,500,000
	Entertainment & Hospitality	2,700,000
	Miscellaneous Expenses	43,200,000
	Contribution to Foreign Bodies	0
	Motor Vehicle Advances	900,000
	Verification of indices	13,500,000
	Monitoring of Accruals	13,500,000
	Total	171,000,000
	Summary	
002014100012	Personnel Costs	86,739,530
002014200021	Overhead Costs	171,000,000
	Other Expenses from inauguration up to Dec. 1999	36,197,000
	Total	257,739,530
	PART XV - CODE OF CONDUCT TRIBUNAL	
002015100014	Personnel Costs	13,500,000
002015200023	Overhead Costs	41,023,800
	Total	54,523,800
	PART XVI - NATIONAL BOUNDARY COMMISSION	
	OVERHEAD COSTS	
	Tavel and Transport	9,000,000
	Utility Service	1,350,000
	Telephone Service	900,000
	Stationery	4,500,000
	Mtc. of Furniture	1,800,000
	Mtc. of Veh. & Other Capital Asets	5,400,000
	Consultancy Service	1,800,000
	Contribution and Subventions	225,000
	Training & Staff Dev.	2,700,000
	Entertainment & Hospitality	360,000
	Miscellaneous Expenses	9,000,000
	Contribution to Foreign Bodies	900,000
	Motor Vehicle Advances	1,800,000
	Verification of indices	0
	Monitoring of Accruals	0
	Total	39,735,000

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION'S FINAL =N=
	Summary	
	Personnel Costs	20,141,930
	Overhead Costs	39,735,000
	Total	59,876,930
	 PART XVIII - FEDERAL ENVIRONMENTAL PROTECTION AGENCY	
	Personnel Costs	
	Overhead Costs	
	Total	
	 PART XIX - NATIONAL EMERGENCY RELIEF AGENCY	
	Personnel Costs	27,650,000
	Overhead Costs	36,000,000
	Total	63,650,000
	 PART XXI - UTILITY CHARGES COMMISSION	
	Personnel Costs	13,000,000
	Overhead Costs	7,328,880
	Total	20,328,880
	 PART XXII - FEDERAL ROAD SAFETY COMMISSION	
	Personnel Costs	734,491,950
	Overhead Costs	67,500,000
	Total	801,991,950
	 PART XXVI - SPECIAL SERVICES OFFICE	
	Personnel Costs	4,400,000,000
	Overhead Costs	846,483,160
	Total	5,246,483,160
	 PART XXVII - NATIONAL COMMISSION FOR REFUGEES	
	Personnel Costs	24,441,310
	Overhead Costs	38,000,000
	Total	62,441,310
	 PART XXX - WELFARE OF FORMER HEADS OF STATE	
	Personnel Costs	14,000,000
	Overhead Costs	63,000,000
	Total	77,000,000
	 PART XXXI - NATIONAL ECONOMIC INTELLIGENCE COMMITTEE	
	Personnel Costs	32,000,000
	Overhead Costs	43,200,000
	Total	75,200,000
	 PART XXXII - FEDERAL GOVERNMENT STAFF HOUSING BOARD	
	Personnel Costs	
	Overhead Costs	
	Total	
	 PART XXXIII - PROVISIONAL RULING COUNCIL	
	Personnel Costs	
	Overhead Costs	
	Total	

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION'S FINAL =N=
	PART XXXIV - SUPREME COUNCIL FOR SPORTS IN AFRICA	
	Personnel Costs	
	Overhead Costs	34,038,873
	Total	34,038,873
	PART XXXV - REVIEW PANEL ON CIVIL SERVICE REFORMS	
	Personnel Costs	
	Overhead Costs	9,000,000
	Total	9,000,000
	PART XXXVIII - MAINTENANCE OF NEW FEDERAL SECRETARIAT	
	Personnel Costs	
	Overhead Costs	135,000,000
	Total	135,000,000
	OFFICE OF PILGRIMS AFFAIRS INCLUDING HAJJ OPERATIONS (MUSLIM)	
	Personnel Costs	14,977,900
	Overhead Costs	52,920,000
	Total	67,897,900
	OFFICE OF PILGRIMS AFFAIRS INCLUDING PILGRIMAGE OPERATIONS (CHRISTIAN)	
	Personnel Costs	7,749,520
	Overhead Costs	44,754,381
	Total	52,503,901
	NATIONAL DRUG LAW ENFORCEMENT AGENCY	
	Personnel Costs	
	Overhead Costs	
	Total	
	LAGOS LIAISON OFFICE	
	Personnel Costs	54,500,000
	Overhead Costs	27,000,000
	Total	81,500,000
	OFFICE OF FIRST LADY	
	Personnel Costs	
	Overhead Costs	
	Total	
	FAMILY SUPPORT ANNUAL GRANT	
	Personnel Costs	
	Overhead Costs	
	Total	
	ECOLOGICAL FUND OFFICE	
	Personnel Costs	
	Overhead Costs	12,600,000
	Total	12,600,000
	INSURANCE COVER FOR THE NEW FEDERAL SECRETARIAT COMPLEX	
	Personnel Costs	
	Overhead Costs	66,000,000
	Total	66,000,000

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION'S FINAL =N=
	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	
	Personnel Costs	
	Overhead Costs	
	Total	
	JOINT NATIONAL COMMITTEE OF TRADITIONAL RULERS & LEADERS OF THOUGHT	
	Personnel Costs	
	Overhead Costs	
	Total	
	PUBLIC ACCOUNTS COMMITTEE	
	Personnel Costs	
	Overhead Costs	9,000,000
	Total	9,000,000
	NATIONAL MERIT AWARD	
	Personnel Costs	
	Overhead Costs	16,200,000
	Total	16,200,000
	NIGERIA SINCE INDEPENDENT PROJECT	
	Personnel Costs	4,122,000
	Overhead Costs	6,300,000
	Total	10,422,000
	PUBLIC SERVICE OFFICE (PSO)	
	Personnel Costs	
	Overhead Costs	
	Total	
	CABINET SECRETARIAT	
	Personnel Costs	
	Overhead Costs	67,500,000
	Total	67,500,000
	NATIONAL ORIENTATION AGENCY	
	Personnel Costs	349,224,060
	Overhead Costs	67,486,140
	Total	416,710,200
	ENERGY COMMISSION	
	Personnel Costs	60,000,000
	Overhead Costs	54,450,000
	Total	114,450,000
	FAMILY ECONOMIC ADVANCEMENT PROGRAMME	
	Personnel Costs	50,000,000
	Overhead Costs	45,000,000
	Total	95,000,000
	NATIONAL HOSPITAL FOR WOMEN AND CHILDREN	
	Personnel Costs	321,999,980
	Overhead Costs	509,777,546
	Total	831,777,526

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION'S FINAL =N=
	OFFICE OF HONOURABLE MINISTER FOR SPECIAL PROJECT	
	Personnel Costs	5,000,000
	Overhead Costs	22,500,000
	Total	27,500,000
	OFFICE OF HONOURABLE MINISTER INTER-GOVERNMENT RELATIONS	
	Personnel Costs	5,000,000
	Overhead Costs	22,500,000
	Total	27,500,000
	HONOURABLE MINISTER SPECIAL DUTIES	
	Personnel Costs	5,000,000
	Overhead Costs	22,500,000
	Total	27,500,000
	HONOURABLE MINISTER CIVIL SERVICE MATTERS	
	Personnel Costs	5,000,000
	Overhead Costs	22,500,000
	Total	27,500,000
	HONOURABLE MINISTER ECONOMIC MATTERS	
	Personnel Costs	15,000,000
	Overhead Costs	22,500,000
	Total	37,500,000
	SPECIAL ADVISER (UTILITIES)	
	Personnel Costs	
	Overhead Costs	9,000,000
	Total	9,000,000
	SENIOR SPECIAL ASST. (NOA)	
	Personnel Costs	
	Overhead Costs	9,000,000
	Total	9,000,000
	PLO SENATE	
	Personnel Costs	4,000,000
	Overhead Costs	9,000,000
	Total	13,000,000
	PLO REPRESENTATIVE	
	Personnel Costs	4,000,000
	Overhead Costs	9,000,000
	Total	13,000,000
	SPECIAL ADVISER (WOMEN AFFAIRS)	
	Personnel Costs	
	Overhead Costs	9,000,000
	Total	9,000,000
	SPECIAL ADVISER (EDUCATION)	
	Personnel Costs	
	Overhead Costs	9,000,000
	Total	9,000,000

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION'S FINAL =N=
	SPECIAL ADVISER (FOOD SECURITY)	
	Personnel Costs	
	Overhead Costs	9,000,000
	Total	9,000,000
	SPECIAL ADVISER (INTERNATIONAL RELATION)	
	Personnel Costs	
	Overhead Costs	9,000,000
	Total	9,000,000
	SPECIAL ADVISER (POLITICAL)	
	Personnel Costs	
	Overhead Costs	9,000,000
	Total	9,000,000
	SPECIAL ADVISER (INTER-PARTY RELATIONS)	
	Personnel Costs	
	Overhead Costs	9,000,000
	Total	9,000,000
	SPECIAL ADVISER (ECONOMIC AFFAIRS V. P.)	
	Personnel Costs	
	Overhead Costs	9,000,000
	Total	9,000,000
	SPECIAL ADVISER (POLITICAL V. P.)	
	Personnel Costs	
	Overhead Costs	9,000,000
	Total	9,000,000
	SPECIAL ADVISER (NATIONAL ASSEMBLY)	
	Personnel Costs	
	Overhead Costs	9,000,000
	Total	9,000,000
	SENIOR SPECIAL ASST. (DRUG AND FINANCIAL CRIMES)	
	Personnel Costs	
	Overhead Costs	9,000,000
	Total	9,000,000
	SENIOR SPECIAL ASST. (LIAISON PROFESS, BODIES AND LABOUR)	
	Personnel Costs	
	Overhead Costs	9,000,000
	Total	9,000,000
	SENIOR SPECIAL ASST. (ARTS AND CULTURE)	
	Personnel Costs	
	Overhead Costs	9,000,000
	Total	9,000,000
	SENIOR SPECIAL ASST. (EMPLOYER AND PRIVATE SECTOR)	
	Personnel Costs	
	Overhead Costs	9,000,000
	Total	9,000,000

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION'S FINAL =N=
	SENIOR SPECIAL ASST. (INTER-GOVERNMENTAL RELATIONS)	
	Personnel Costs	
	Overhead Costs	9,000,000
	Total	9,000,000
	SENIOR SPECIAL ASST. (CONSTITUTIONAL MATTERS)	
	Personnel Costs	
	Overhead Costs	9,000,000
	Total	9,000,000
	SENIOR SPECIAL ASST. (SPECIAL DUTIES)	
	Personnel Costs	
	Overhead Costs	9,000,000
	Total	9,000,000
	SENIOR SPECIAL ASST. (ANTI-CORRUPTION & TRANSPARENT MATTERS)	
	Personnel Costs	
	Overhead Costs	9,000,000
	Total	9,000,000
	SPECIAL ASST./PERSONAL ASSISTANTS	
	Personnel Costs	
	Overhead Costs	157,500,000
	Total	157,500,000
	NATIONAL COUNCIL ON NIGERIA VISION	
	Personnel Costs	
	Overhead Costs	45,000,000
	Total	45,000,000
	PRESIDENTIAL CONSULATIVE COMM. ON THE REVITALISATION OF THE ECONOMY	
	Personnel Costs	
	Overhead Costs	6,300,000
	Total	6,300,000
	NIGERIA INTER-RELIGIOUS FORUM	
	Personnel Costs	
	Overhead Costs	4,500,000
	Total	4,500,000
	MOVEMENT TO ABUJA	
	Personnel Costs	
	Overhead Costs	
	Total	
	PERSONAL ASSISTANTS TO THE PRESIDENT ON PRESS MATTERS	
	Personnel Costs	
	Overhead Costs	9,000,000
	Total	9,000,000
	HUMAN RIGHTS VIOLATIONS INVESTIGATION PANEL	
	Personnel Costs	10,000,000
	Overhead Costs	22,500,000
	Total	32,500,000

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION'S FINAL =N=
	LIABILITIES OF DEFUNCT POLITICAL PARTIES	
	Personnel Costs	
	Overhead Costs	9,000,000
	Total	9,000,000
	LIABILITIES OF DEFUNCT TRIBUNALS	
	Personnel Costs	
	Overhead Costs	9,000,000
	Total	9,000,000
	PANEL ON FEDERAL GOVERNMENT LANDED PROPERTY	
	Personnel Costs	
	Overhead Costs	18,000,000
	Total	18,000,000
	PANEL ON UNCOMPLETED PROJECTS	
	Personnel Costs	
	Overhead Costs	18,000,000
	Total	18,000,000
	INTER-PARTY SEMINAR AND WORKSHOP	
	Personnel Costs	
	Overhead Costs	7,149,600
	Total	7,149,600
	PARASTATAL SUMMARY	
	Personnel Costs	6,332,712,080
	Overhead Costs	3,158,193,380
	Total	9,490,905,460

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION'S FINAL =N=
	NATIONAL ASSEMBLY STAFF	
2101200001	Travel and Transport	46,050,000
39	Utility Service	60,000,000
47	Telephone Services	21,000,000
54	Stationary/Printing	51,880,000
62	Maintenance of Furniture/Office Equipment	45,000,000
70	Maintenance of Capital Assets including Motor Vehicles	236,200,000
88	Consultancy & Other Professional Services	90,000,000
96	Contribution & Subvention	10,000,000.00
102	Training and Manpower Development	205,000,000.00
110	Entertainment & Hospitality	17,500,000.00
128	Miscellaneous expenses	154,000,000.00
	Rents for Staff Accommodation	20,000,000.00
	Contingencies	91,806,000.00
	Insurance Of Capital Assets	45,000,000.00
151	Motor Vehicle Advances	-
145	Liaison Office-Lagos	16,000,000.00
	Sub - Total	1,109,436,000.00
	 SUMMARY	
	Personnel Costs	729,068,336
	Overhead Costs	1,109,436,000
	Total	1,838,504,336

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION'S FINAL =N=
NATIONAL ASSEMBLY HOUSE OF REPRESENTATIVES		
2101200001	Travel and Transport	1,332,767,500
39	Utility Service	172,800,000
47	Telephone Services	293,375,000
54	Stationary/Printing	369,775,000
62	Maintenance of Furniture/Office Equipment	50,000,000
70	Maintenance of Capital Assets including Motor Vehicles Expenses Connected With Committees' Functions &	369,200,000
88	Activities/Consultancy Services	1,423,500,000
96	Contribution & Subvention	22,488,800
102	Training and Manpower Development	748,700,000
110	Entertainment & Hospitality	285,600,000
128	Miscellaneous expenses Rents, Rent Renewals of Office Accommodation for Members & Constituency offices operations. Contingencies Vehicle Insurance scheme	274,298,000 384,000,000 700,000,000 80,000,000
151	Motor Vehicle Advances	0
145	NASS Mobilisation & Sensitisation Programme	87,000,000
	Total	6,593,504,300
SUMMARY: HOUSE OF REPRESENTATIVES		
	Personnel Costs	577,291,392
	Overhead Costs	6,593,504,300
	Grand Total:	7,170,795,692

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION'S FINAL =N=
	NATIONAL ASSEMBLY SENATE	
2101200001	Travel and Transport	579,255,000
39	Utility Service	71,940,000
47	Telephone Services	112,500,000
54	Stationary/Printing	120,000,000
62	Maintenance of Furniture/Office Equipment	50,000,000
70	Maintenance of Capital Assets including Motor Vehicles	310,640,000
88	Expenses connected with committees' functions and activities.	967,000,000
96	Contribution & Subvention	22,488,800
102	Training and Manpower Development	194,580,000
110	Entertainment & Hospitality	345,000,000
128	Miscellaneous expenses	176,000,000
	Rents, Rent Renewals of Office Accommodation for Members & Constituency offices operations.	125,350,000
	Contingencies	304,525,380
	Vehicle Insurance scheme	65,000,000
151	Motor Vehicle Advances	0
145	Operation and Maintenance of Senate 2000 Website	50,000,000
	Sub - Total	3,494,279,180
	SUMMARY: SENATE	
	Personnel Costs	304,037,810
	Overhead Costs	3,494,279,180
	Grand Total	3,798,316,990
	General Summary NASS	
	NASS STAFF	1,838,504,336
	House Of Representatives	7,170,795,692
	Senate	3,798,316,990
	Total	12,807,617,018
	NASS Liabilities	421,866,819
	Grand Total	13,229,483,837

CLASSIFICATION DETAILS EXPENDITURE		APPROPRIATION'S
CODE		FINAL
HEAD:00220000009 MINISTRY OF STATES & LOCAL GOVT. AFFAIRS		=N=
OVERHEAD COSTS		
0022002000028	Travel and Transport	8,550,000
0022002000036	Utility Services	2,340,000
0022002000044	Telephone Services	2,076,453
0022002000051	Stationery	4,365,000
0022002000069	Maintenance of Furniture and Equipment	2,070,000
0022002000077	Mtc. Of vehicles and Other Assets	8,648,181
0022002000085	Consultancy Services	540,000
0022002000093	Contributions and Subventions	2,385,000
0022002000109	Training and Staff Development	2,880,000
0022002000117	Entertainment and Hospitality	1,170,000
0022002000125	Miscellaneous Expenses	5,265,000
0022002000133	Contribution to foreign Bodies	1,800,000
002200200141	Motor vehicle advances	450,000
	Total	42,539,634
SUMMARY		
	Personnel Costs	27,947,450
	Overhead costs	42,539,634
	Total	70,487,084

CLASSIFICATION DETAILS EXPENDITURE		APPROPRIATION'S
CODE		FINAL
		=N=
HEAD:00230000009 POLICE FORMATIONS AND COMMANDS		
	OVERHEAD COSTS	
002302200023	Travel and Transport	550,000,000
002302200031	Utility Services	158,600,000
002302200049	Utility Services	150,000,000
002302200056	Stationery	145,800,000
002302200065	Maintenance of Furniture and Equipment	90,000,000
002302200072	Mtc. Of vehicles and Other Capital	1,030,000,000
002302200080	Consultancy Services	0
002302200098	Contributions and Subventions	60,000,000
002302200104	Training and Staff Development	240,000,000
002302200112	Entertainment and Hospitality	3,000,000
002302200120	Miscellaneous Expenses	711,683,390
002302200138	Contribution to foreign Bodies	15,000,000
002302200146	Motor vehicle advances	0
002302200216	Purchase and Mtc. Of Sewing Machines & T	2,000,000
002302200221	Clothing and Accutrements	710,672,140
	Total	3,866,755,530
	SUMMARY	
	Personnel Costs	14,887,852,120
	Overhead costs	3,866,755,530
	Total	18,754,607,650

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION'S FINAL =N=
HEAD:0024000000	MINISTRY OF WOMEN AFFAIRS AND SOCIAL WELFARE	
	OVERHEAD COSTS	
002401200021	Travel and Transport	28,558,251
002401200039	Utility Services	4,656,384
002401200047	Telephone Services	4,590,000
002401200054	Stationery	16,380,000
002401200062	Maintenance of Furniture and Equipment	6,282,000
002401200070	Mtc. Of vehicles and Other Assets	13,626,540
002401200088	Consultancy Services	900,000
002401200096	Contributions and Subventions	22,950,000
002401200109	Training and Staff Development	7,200,000
002401200112	Entertainment and Hospitality	3,600,000
002401200128	Miscellaneous Expenses	29,340,000
002401200136	Contribution to foreign Bodies	3,420,000
002401200144	Motor vehicle advances	1,080,000
002401200169	Rehabilitation Services	9,009,000
002401200151	Public Enlightenment	2,700,000
002401200185	Publications	1,800,000
002401200193	Monitoring and Evaluation	2,700,000
002401200209	Insurance of Assets	4,050,000
	Internal/Local Workshops Conferences, meetings and Seminars	909,000
002401200217	Youth Empowerment Programmes	9,009,000
002401200225	Care for the Minor	9,009,000
002401200177	Support for Women Empowerment	9,009,000
	Total	190,778,175
	MAIN MINISTRY	
	Personnel Costs	54,671,004
	Overhead Costs	190,778,175
	Total	245,449,179
	National Youth Service Corps (NYSC)	
	Personnel Costs	385,305,192
	Overhead Costs DHQ	30,644,226
	State (37 secretariat)	14,220,000
	Total	430,169,418
	Corps Members	
	Personnel Costs	3,458,536,331
	Overhead Costs	51,044,517
	Kitting	445,528,935
	Feeding	211,938,363
	Total	4,167,048,146
	Citizenship and Leadership Training Centre (CLTC)	
	Personnel Costs	21,627,050
	Overhead Costs	18,450,000
	Total	40,077,050
	National Centre for Women Development	
	Personnel Costs	
	Overhead Costs	9,000,000
	Total	9,000,000

**CLASSIFICATION DETAILS EXPENDITURE
CODE**

General Summary
Personnel Costs
Overhead costs
Total

APPROPRIATION'S

**FINAL
=N=**

4,355,710,640
971,604,216
5,327,314,856

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION'S FINAL =N=
HEAD:0025000000	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	
	OVERHEAD COSTS	
002501200021	Travel and Transport	22,536,000
002501200039	Utility Services	14,166,000
002501200047	Telephone Services	11,906,100
002501200054	Stationery	10,594,944
002501200062	Maintenance of Furniture and Equipment	12,136,500
002501200070	Mtc. Of vehicles and Other Assets	15,840,000
002501200088	Consultancy Services	2,511,000
002501200096	Contributions and Subventions	45,450,000
002501200102	Training and Staff Development	20,025,000
0025012200110	Entertainment and Hospitality	450,000
002501200128	Miscellaneous Expenses	20,925,000
002501200136	Contribution to foreign Bodies	56,510,424
002501200144	Motor vehicle advances	855,000
	Advertisement of Tenders	900,000
	Total	234,805,968
	Main Ministry Summary	
	Personnel Costs	1,070,594,470
	Overhead costs	234,805,968
	Total	1,305,400,438
	UNIVERSITIES AND PARKS	
	UNIVERSITY OF ABEOKUTA	
002502100014	Personnel Costs	133,671,260
002502200023	Overhead costs	71,329,023
	Total	205,000,283
	UNIVERSITY OF MAKURDI	
002503100016	Personnel Costs	181,629,340
002503200025	Overhead costs	88,549,911
	Total	270,179,251
	UNIVERSITY RESEARCH GRANT	
002542100018	Personnel Costs	0
002542200027	Overhead costs	1,238,310
	Total	1,238,310
	UNIVERSITY LIBRARY GRNAT	
002543100010	Personnel Costs	0
002543200029	Overhead costs	1,238,310
	Total	1,238,310
	UNIVERSITY OF UMUDIKE	
00254100019	Personnel Costs	80,777,340
00254200028	Overhead costs	68,034,825
	Total	148,812,165
	ARMTI ILORIN	
002505000011	Personnel Costs	33,449,890
002505200020	Overhead costs	34,388,577
	Total	67,838,467
	NATIONAL CENTRE FOR AGRICULTURE MECHANISATION ILORIN (NCAM)	
00256100015	Personnel Costs	28,354,060
00256200022	Overhead costs	52,324,776
	Total	80,678,836

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION'S FINAL =N=
	NATIONAL PARK HEADQUARTERS	
002507100016	Personnel Costs	12,616,350
002507200025	Overhead costs	18,855,540
	Total	31,471,890
	KAINJI LAKE NATIONAL PARK	
002508100018	Personnel Costs	49,013,950
002508200027	Overhead costs	48,860,766
	Total	97,874,716
	YANKARI NATIONAL PARK	
002509100010	Personnel Costs	47,894,000
002509200029	Overhead costs	19,719,324
	Total	67,613,324
	OLD OYO NATIONAL PARK	
002509100010	Personnel Costs	23,554,220
002509200029	Overhead costs	22,202,847
	Total	45,757,067
	CHAD BASIN NATIONAL PARK	
002511100016	Personnel Costs	23,379,600
002511200025	Overhead costs	16,253,856
	Total	39,633,456
	GASHAKA GUMTI NATIONAL PARK	
002512100018	Personnel Costs	23,970,980
002513200029	Overhead costs	14,484,060
	Total	38,455,040
	CROSS RIVER NATIONAL PARK	
002513100010	Personnel Costs	28,733,750
002513200029	Overhead costs	47,428,092
	Total	76,161,842
	KAMUKU NATIONAL PARK	
002544100013	Personnel Costs	5,017,550
002544200022	Overhead costs	12,002,040
	Total	17,019,590
	OKOMU NATIONAL PARK	
002545100015	Personnel Costs	5,017,550
002545200024	Overhead costs	12,002,040
	Total	17,019,590
	VETINERY COUNCIL OF NIGERIA	
002546100017	Personnel Costs	18,323,700
002546200026	Overhead costs	14,656,059
	Total	32,979,759
	NALDA	
002547100010	Personnel Costs	142,544,400
002547200029	Overhead costs	75,342,942
	Total	217,887,342
	TOTAL PERSONNEL COST	837,759,120
	TOTAL OVERHEAD COST	618,911,325
	TOTAL ALLOCATION	1,456,670,445

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION'S FINAL =N=
	RESEARCH INSTITUTES	
	NATIONAL CEREALS RESEARCH INSTITUTE, BADEGGI	
002514100013	Personnel Costs	116,870,270
002514200022	Overhead costs	23,804,361
	Total	140,674,631
	NATIONAL VETINERY RESEARCH INSTITUTE, VOM	
002515100015	Personnel Costs	100,250,100
02515200024	Overhead costs	21,287,025
	Total	121,537,125
	NATIONAL CROPS RESEARCH INSTITUTE, UMUDIKE	
002516100017	Personnel Costs	89,820,280
002516200026	Overhead costs	28,943,640
	Total	118,763,920
	N.I.F.O.R BENIN	
002517100010	Personnel Costs	148,444,230
002517200029	Overhead costs	15,689,259
	Total	164,133,489
	INSTITUTE OF AGRICULTURE RESEARCH, ZARIA	
002518100012	Personnel Costs	93,491,400
002518200021	Overhead costs	12,223,116
	Total	105,714,516
	NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE, ZARIA	
002519100014	Personnel Costs	96,351,330
02519200023	Overhead costs	20,794,815
	Total	117,146,145
	NATIONAL HORTICULTURAL RESEARCH INSTITUTE, IBADAN	
002520100016	Personnel Costs	70,683,620
02520200025	Overhead costs	19,124,361
	Total	89,807,981
	LAKE CHAD RESEARCH INTITUTE, MAIDUGURI	
002521100019	Personnel Costs	39,300,000
002521200028	Overhead costs	10,457,559
	Total	49,757,559
	N.I.OM.R	
002522100011	Personnel Costs	60,242,680
02522200020	Overhead costs	13,860,270
	Total	74,102,950
	COCOA RESEARCH INSTITUTE	
002523100013	Personnel Costs	91,174,230
002523200022	Overhead costs	20,754,315
	Total	111,928,545
	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING, IBADAN	
002524100016	Personnel Costs	92,019,990
002524200025	Overhead costs	18,913,851
	Total	110,933,841

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION'S FINAL =N=
	RUBBER RESEARCH INSTITUTE, BENIN	
002525100018	Personnel Costs	51,453,100
002525200027	Overhead costs	1,261,530
	Total	52,714,630
	NATIONAL INSTITUTE OF FRESH WATER FISH, NEW BUSSA	
002526100010	Personnel Costs	51,958,840
002526200029	Overhead costs	14,783,904
	Total	66,742,744
	FORESTRY RESEARCH INSTITUTE, IBADAN	
002527100013	Personnel Costs	53,404,120
002527200022	Overhead costs	13,052,898
	Total	66,457,018
	AGRICULTURAL RESEARCH EXTENSION SERVICES, ZARIA	
002528100015	Personnel Costs	48,749,300
002528200024	Overhead costs	11,151,126
	Total	59,900,426
	Personnel Costs	0
	Overhead costs	1,694,700
	Total	1,694,700
	RESEARCH EXPERIMENTAL COSTS	
002548100012	Personnel Costs	0
002549200021	Overhead costs	1,694,700
	Total	1,694,700
	SUMMARY RESEARCH INSTITUTES	
	Personnel Costs	1,204,213,490
	Overhead costs	259,144,830
	Total	1,463,358,320
	TRAINING COLLEGES	
	COLLEGE OF ANIMAL HEALTH AND HUSBANDRY, IBADAN	
002529100017	Personnel Costs	11,681,340
002529200026	Overhead costs	11,373,795
	Total	23,055,135
	COLLEGE OF AGRICULTURE, AKURE	
002530100010	Personnel Costs	23,970,100
002530200029	Overhead costs	13,508,649
	Total	37,478,749
	COLLEGE OF AGRICULTURE MOORE PLANTATION, IBADAN	
002531100013	Personnel Costs	19,054,960
002531200022	Overhead costs	7,923,114
	Total	26,978,074
	COLLEGE OF WILDLIFE MANAGEMENT, NEW BUSSA	
002532100015	Personnel Costs	12,383,580
002532200024	Overhead costs	8,321,517
	Total	20,705,097

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION'S FINAL =N=
	COLLEGE OF FORESTRY, IBADAN	
002533100017	Personnel Costs	25,000,000
002533200026	Overhead costs	12,913,245
	Total	37,913,245
	COLLEGE OF AGRICULTURE, ISHIAGU UMUDIKE	
002534100010	Personnel Costs	35,000,000
002534200029	Overhead costs	16,912,017
	Total	51,912,017
	COLLEGE OF FORESTRY, JOS	
002535100012	Personnel Costs	16,077,500
002532520021	Overhead costs	12,638,700
	Total	28,716,200
	FRESHWATER FISHERY COLLEGE, NEW BUSSA	
002536100014	Personnel Costs	13,497,820
002536200023	Overhead costs	11,089,251
	Total	24,587,071
	COLLEGE OF ANIMAL HEALTH AND HUSBANDRY, VOM	
002537100017	Personnel Costs	23,071,870
002537200026	Overhead costs	13,559,400
	Total	36,631,270
	COLLEGE OF VETERINARY MEDICAL LABORATORY TECHNOLOGY, VOM	
002538100019	Personnel Costs	18,833,730
002538200028	Overhead costs	12,324,600
	Total	31,158,330
	FRESHWATER FISHERY COLLEGE, BAGA	
002539100011	Personnel Costs	9,891,520
002539200020	Overhead costs	11,546,190
	Total	21,437,710
	FISHERY AND MARINE COLLEGE, LAGOS	
002540100013	Personnel Costs	46,092,660
002540200027	Overhead costs	22,670,280
	Total	68,762,940
	FORESTRY MECHANISATION COLLEGE, AFAKA	
002541100016	Personnel Costs	8,555,460
002541200025	Overhead costs	10,684,080
	Total	19,239,540
	FEDERAL SOIL CONTROL SCHOOL, OWERRI	
002542100018	Personnel Costs	5,945,670
002542200026	Overhead costs	2,060,226
	Total	8,005,896
	FEDERAL SOIL CONTROL SCHOOL, JOS	
	Personnel Costs	4,971,470
	Overhead costs	2,060,226
	Total	7,031,696
	CO-OPERATIVE COLLEGE, IBADAN	
002543100010	Personnel Costs	6,838,520
002543200028	Overhead costs	1,986,750
	Total	8,825,270

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION'S FINAL =N=
	CO-OPERATIVE COLLEGE, KADUNA	
002544100013	Personnel Costs	4,704,730
002544200021	Overhead costs	1,986,750
	Total	6,691,480
	CO-OPERATIVE COLLEGE OF OJI RIVER	
002545100015	Personnel Costs	4,964,580
002545200023	Overhead costs	1,986,750
	Total	6,951,330
	TOTAL TRAINING COLLEGES FOR	
	Personnel Costs	290,535,510
	Overhead costs	175,545,540
	Total	466,081,050
	TOTAL PARASTATALS	
	Personnel Costs	2,332,508,120
	Overhead costs	1,053,601,695
	Total	3,386,109,815
	MAIN MINISTRY	
	Personnel Costs	1,070,594,470
	Overhead costs	234,805,968
	Total	1,305,400,438
	GENERAL SUMMARY	
	Personnel Costs	3,403,102,590
	Overhead costs	1,288,407,663
	GRAND TOTAL	4,691,510,253

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION'S FINAL =N=
HEAD:00260000009 - OFFICE OF THE AUDITOR GENERAL FOR THE FEDERATION		
	OVERHEAD COSTS	
002600200028	Travel and Transport	78,455,750
002600200036	Utility Services	8,489,200
002600200044	Telephone Services	8,489,200
002600200051	Stationery	7,628,500
002600200069	Maintenance of Furniture and Equipment	8,564,250
002600200077	Mtc. Of vehicles and Other Assets	18,650,400
002600200083	Consultancy Services	133,000
002600200093	Contributions and Subventions	100,548
002600200109	Training and Staff Development	12,554,671
002600200117	Entertainment and Hospitality	2,360,750
002600200125	Miscellaneous Expenses	34,802,300
002600200133	Contribution to foreign Bodies	950,000
002600200141	Motor vehicle advances	1,140,000
002600200158	Audit of Nigerian Embassies	52,738,300
	Project Monitoring Operations	3,762
	Extra Ministerial Operations	6,763,050
	Audit of Councils in FCT	3,163,500
	Total	244,987,181
 SUMMARY		
	Personnel Costs	192,331,370
	Overhead Costs	244,987,181
	Total	437,318,551

CLASSIFICATION DETAILS EXPENDITURE
CODE
HEAD:002700000009 - JUDICIARY - First Line Charge

APPROPRIATION'S
FINAL
=N=

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION'S FINAL =N=
	CODE OF CONDUCT BUREAU	
	OVERHEAD COSTS:	
	Travel and Transport	28,575,021
	Utility Service	4,898,575
	Telephone Service	14,151,439
	Stationery	23,948,589
	Mtc. Of Furniture	7,075,719
	Mtc. Of Veh. & other Capital Assets	22,860,016
	Consultancy Service	2,177,144
	Construction and Subventions	
	Training & Staff Dev.	9,797,150
	Entertainment & Hospitality	4,898,575
	Miscellaneous Expenses	4,354,289
	Contribution to Foreign Bodies	
	Motor Vehicle Advances	1,088,572
	Rent of Office and Residential Accommodation	2,261,868
	TOTAL	126,086,957
	SUMMARY	
002005100010	Personnel Costs	73,899,510
002005200029	Overhead Costs	126,086,957
	TOTAL	199,986,467

CLASSIFICATION DETAILS EXPENDITURE		APPROPRIATION'S
CODE		FINAL
		=N=
Head:0029000000 FEDERAL MINISTRY OF WATER RESOURCES AND RURAL DEVELOPMENT		
002901200021	Travel and Transport	13,315,007
002901200039	Utility Services	3,847,535
002901200047	Telephone Services	3,852,253
002901200054	Stationery	7,216,177
002901200062	Maintenance of Furniture and Equipment	7,544,185
002901200070	Maintenance of Vehicles Other Capitals	9,430,232
002901200088	consultancy Services	89,865
002901200096	Contributions and subventions	1,775,548
002901200102	Training of Staff Development	7,422,867
002901200110	Entertainment and Hospitality	2,695,957
002901200128	Miscellaneous Expenses	28,547,854
0029012001364	Contributions to Foreign Bodies	18,871,697
002901200144	Motor Vehicle Advances	3,594,609
002901200217	Pension Scheme for Parastatals	
	Total	108,203,785
	Personnel Costs	124,143,760
	Overhead Costs	108,203,785
	Total	232,347,545
PART II - PARASTATALS		
ANAMBRA/IMO RIVER BASIN DEVELOPMENT AUTHORITY (RBDA)		
002902100016	Personnel Costs	42,481,200
002902200023	Overhead Costs	8,986,522
	Total:	51,467,722
BENIN/OWENA (RBDA)		
002902100016	Personnel Costs	25,980,000
002902200025	Overhead Costs	8,357,466
	Total:	34,337,466
CHAD BASIN (RBDA)		
002902100016	Personnel Costs	44,377,240
002902200025	Overhead Costs	6,964,555
	Total:	51,341,795
CROSS RIVER (RBDA)		
002905100001	Personnel Costs	27,080,960
002905200002	Overhead Costs	6,889,967
	Total:	33,970,927
HADEJIA-JAMA'ARE (RBDA)		
002906100001	Personnel Costs	47,390,000
002904200002	Overhead Costs	7,773,342
	Total:	55,163,342
LOWER BENUE (RBDA)		
002907100001	Personnel Costs	35,286,950
002907200002	Overhead Costs	7,279,083
	Total	42,566,033

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION'S FINAL =N=
	LOWER NIGER (RBDA)	
00290810001	Personnel Costs	26,931,390
002908200002	Overhead Costs	8,357,466
	Total	35,288,856
	NIGER/DELTA (RBDA)	
002909100001	Personnel Costs	28,179,670
002909200002	Overhead Costs	8,415,000
	Total	36,594,670
	OGUN/OSHUN (RBDA)	
002910100001	Personnel Costs	40,038,400
002910200002	Overhead Costs	7,773,342
	Total	47,811,742
	SOKOTO RIMA (RBDA)	
002911100001	Personnel Costs	42,078,600
002911200002	Overhead Costs	8,707,940
	Total	50,786,540
	UPPER BENUE (RBDA)	
002912100001	Personnel Costs	39,013,470
002912200002	Overhead Costs	7,061,513
	Total	46,074,983
	UPPER NIGER (RBDA)	
002916100017	Personnel Costs	22,860,000
002916200025	Overhead Costs	8,986,522
	Total	31,846,522
	NATIONAL WATER RESOURCES INSTITUTE	
002914100001	Personnel Costs	26,906,000
002914900002	Overhead Costs	6,290,566
	Total	33,196,566
	SUMMARY PART II	
	Personnel Costs	448,603,880
	Overhead Costs	101,830,681
	Total	550,434,561
	GENERAL SUMMARY	
	Personnel Costs	573,248,670
	Overhead Costs	210,034,467
	Total:	783,283,137

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION'S FINAL
		=N=
HEAD:0030000000	FEDERAL MINISTRY OF DEFENCE	
	Personnel Costs	23,638,732,720
	Overhead Costs	9,480,721,815
	Total	33,119,454,535

CLASSIFICATION DETAILS EXPENDITURE CODE		APPROPRIATION'S FINAL =N=
HEAD: 003100000009 - NATIONAL POPULATION COMMISSION		
OVERHEAD COSTS		
003100200027	Travel and Transport	18,000,000
003100200035	Utility Services	9,467,232
003100200043	Telephone Services	8,100,000
003100200050	Stationery	11,700,000
003100200068	Maintenance of Furniture and Equipment	10,859,994
003100200076	Mtc. Of vehicles and Other Assets	18,000,000
003100200084	Consultancy Services	1,350,000
003100200092	Grants, Contributions and Subventions	900,000
003100200108	Training and Staff Development	6,300,000
003100200116	Entertainment and Hospitality	1,440,000
003100200124	Miscellaneous Expenses	8,100,000
003100200132	Contribution to Foreign Bodies	5,400,000
003100200140	Motor vehicle advances	1,800,000
003100200157	A.P.C	3,600,000
	Total	105,017,226
GENERAL SUMMARY		
	Personnel Costs	605,374,312
	Overhead Costs	105,017,227
	Total	710,391,539

CLASSIFICATION DETAILS EXPENDITURE		APPROPRIATION'S
CODE		FINAL
		=N=
HEAD:003200000008 - FEDERAL MINISTRY OF EDUCATION		
003201200020	Travel and Transport	53,263,000
003201200038	Utility Services	13,067,523
003201200046	Telephone Services	8,972,533
003201200053	Stationery	17,875,280
003201200061	Maintenance of Furniture and Equipment	38,051,957
003201200079	Mtc. Of vehicles and Other Assets	66,128,732
003201200087	Consultancy Services	14,007,717
003201200095	Grants, Contributions and Subventions	75,341,796
003201200101	Training and Staff Development	44,164,810
003201200119	Entertainment and Hospitality	730,464
003201200127	Miscellaneous Expenses	29,117,252
003201200135	Contribution to Foreign Bodies	99,883,395
003201200143	Motor vehicle advances	5,069,768
003201200224	Welfare of Nigerian Students Overseas	28,561,947
003201200232	Development of Primary School Science	1,087,000
003201200257	Primary School Library Development	
003201200265	Insurance for Government Property	
	Monitoring of UBE Programme Nation wide	1,739,200
	Bank Charges 2.5%	
003201200281	Pension Scheme	
	Total	497,062,374
MAIN MINISTRY SUMMARY		
	Personnel Costs	813,828,000
	Overhead Costs	497,062,374
	Total	1,310,890,374
(Parastatals) Part II		
National Teachers Institute		
003232100014	Personnel Costs	71,018,410
003232200023	Overhead Costs	44,235,000
	Total	115,253,410
National Education Bank		
003232100016	Personnel Costs	38,195,070
003232200025	Overhead Costs	16,587,720
	Total	54,782,790
JAMB		
003233100016	Personnel Costs	77,704,530
003233200025	Overhead Costs	41,061,240
	Total	118,765,770
W.A.E.C		
003235100011	Personnel costs	45,295,410
003235200020	Overhead Costs	30,738,960
	Total	76,034,370
MASS LITERACY COMMISSION		
003236100013	Personnel Costs	21,808,790
003236200022	Overhead Costs	42,204,690
	Total	64,013,480
NORMADIC EDUCATION COMMISSION		
003237100016	Personnel costs	21,808,790
003226200022	Overhead Costs	42,204,690
	Total	64,013,480

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION'S FINAL =N=
	INSTRUMENTAL MATERIALS	
	Personnel costs	
	Overhead Costs	13,950,000
	Total	13,950,000
	NATIONAL EDUCATION RESEARCH DEV. COUNCIL	
003238100018	Personnel costs	80,229,540
003238200026	Overhead Costs	31,905,000
	Total	112,134,540
	NATIONAL EXAMINATION COUNCIL (NECO)	
002339100010	Personnel costs	31,336,320
003239200029	Overhead Costs	29,338,020
	Total	60,674,340
	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	
003240100012	Personnel costs	80,411,690
003240200022	Overhead Costs	44,460,000
	Total	124,871,690
	OUTSTANDING LIABILITIES BY NABTEB	
003284100016	Personnel costs	
003284200024	Overhead Costs	
	Total	
	INSTITUTION FOR EDUCATION PLANNERS	
003241100015	Personnel costs	7,106,450
003241200024	Overhead Costs	10,721,700
	Total	17,828,150
	TEACHERS REGISTRATION COUNCIL	
003242100017	Personnel costs	4,573,090
003242200026	Overhead Costs	2,475,000
	Total	7,048,090
	EDUCATION TAX FUND	
00323100013	Personnel costs	10,227,790
00323200022	Overhead Costs	10,254,951
	Total	20,482,741
	SUMMARY PARASTATALS II	
	Personnel costs	523,182,750
	Overhead Costs	359,405,383
	Total	882,588,133
	PART III UNITY SCHOOLS	1
	F.G.C OKPOSI	
002381100019	Personnel costs	14,345,714
003281200028	Overhead Costs	3,763,518
003281200214	Meal Subsidy	10,682,499
	Total	28,791,732
	F.G.G.C UMUJAHIA	
003285100018	Personnel costs	17,096,520
003285200026	Overhead Costs	3,571,641
003285200034	Meal Subsidy	22,529,283
	Total	43,197,444

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION'S FINAL =N=
	F.G.C KWALI	
003286100010	Personnel costs	38,610,941
003286200028	Overhead Costs	5,126,176
003286200036	Meal Subsidy	29,710,177
	Total	73,447,294
	F.G.C. BWARI	
003287100013	Personnel costs	32,838,917
003287200021	Overhead Costs	4,217,742
003287200039	Meal Subsidy	15,306,970
	Total	52,363,628
	F.G.C. GANYE	
003288100015	Personnel costs	29,070,624
0003288200023	Overhead Costs	3,082,196
003288200031	Meal Subsidy	11,699,817
	Total	43,852,637
	F.G.C. YOLA	
003289100017	Personnel costs	17,097,668
003289200025	Overhead Costs	4,834,692
003289200033	Meal Subsidy	21,361,212
	Total	43,293,571
	F.G.C. IKOT IKPENE	
003290100019	Personnel costs	24,091,795
003290200028	Overhead Costs	4,834,692
003290200036	Meal Subsidy	19,062,449
	Total	47,988,935
	F.G.G.C IKOT-OBLO-TONES	
3291100036	Personnel Cost	20,151,326
3291200020	Overhead Cost	3,082,196
3291200030	Meal Subsidy	12,046,951
	Total	35,280,473
	F.G.C. NISE	
3292100014	Personnel Cost	22,494,636
3292200022	Overhead Cost	3,082,196
3292200030	Meal Subsidy	8,107,701
	Total	33,684,533
	F.G.G.C. ONITSHA	
3293100016	Personnel Cost	31,408,788
3293200024	Overhead Cost	5,126,176
3293200032	Meal Subsidy	27,233,282
	Total	63,768,246
	F.G.C. AZARE	
3294100019	Personnel Cost	31,408,788
3294200027	Overhead Cost	5,126,176
3294200035	Meal Subsidy	27,233,282
	Total	63,768,246
	F.G.G.C BAUCHI	
3295100011	Personnel Cost	18,814,788
3295200029	Overhead Cost	5,126,178
3295200037	Meal Subsidy	19,482,392
	Total	43,423,359

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION'S FINAL =N=
	F.G.C. VANDEIKYA	
2396100013	Personnel Cost	9,644,362
3296200021	Overhead Cost	3,082,196
3296200039	Meal Subsidy	8,140,971
	Total	20,867,529
	F.G.C. GBOKO	
3297100016	Personnel Cost	24,171,732
3297200024	Overhead Cost	3,763,518
3297200032	Meal Subsidy	20,277,494
	Total	48,212,744
	F.G.C. MAIDUGURI	
3298100018	Personnel Cost	20,052,966
3298200026	Overhead Cost	4,217,742
3298200034	Meal Subsidy	22,443,036
	Total	46,713,744
	F.G.G.C MONGUNO	
3299100010	Personnel Cost	13,439,092
3299200028	Overhead Cost	3,835,491
3299200036	Meal Subsidy	8,589,500
	Total	25,864,083
	F.G.C IKOM	
3210010015	Personnel Cost	22,812,149
3210020023	Overhead Cost	5,126,176
3210020031	Meal Subsidy	21,561,491
	Total	49,499,816
	F. G.G.C CALABAR	
3210110017	Personnel Cost	30,909,376
3210120025	Overhead Cost	5,126,176
3212120033	Meal Subsidy	22,759,046
	Total	58,794,598
	F.S.C. OGOJA	
3210210018	Personnel Cost	19,309,794
3210220026	Overhead Cost	3,082,196
3210220034	Meal Subsidy	15,706,169
	Total	38,098,158
	F.G.G.C. IBUSA	
3210310019	Personnel Cost	23,780,731
3210320027	Overhead Cost	3,082,196
3210320035	Meal Subsidy	11,797,440
	Total	38,660,366
	F.G.C WARRI	
3210410010	Personnel Cost	33,423,529
3210420028	Overhead Cost	6,715,945
3210420036	Meal Subsidy	30,030,044
	Total	70,169,518
	F.G.C BENIN	
3210510011	Personnel Cost	32,278,544
3210520029	Overhead Cost	5,580,387
3210520037	Meal Subsidy	24,898,626
	Total	62,757,557

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION'S FINAL =N=
	F.G.G.C. IBILLO	
3210610013	Personnel Cost	15,814,789
3210620021	Overhead Cost	4,217,742
3210620039	Meal Subsidy	22,138,163
	Total	42,170,694
	F.G.C ENUGU	
3210710014	Personnel Cost	40,749,864
3210720022	Overhead Cost	6,488,833
3210720030	Meal Subsidy	31,966,937
	Total	79,205,635
	F.G.G.C LEJJA	
3210810015	Personnel Cost	10,575,036
3210820023	Overhead Cost	3,082,196
3210820030	Meal Subsidy	5,737,657
	Total	19,394,889
	F.G.C. OWERRI	
3210910016	Personnel Cost	44,701,456
3210920024	Overhead Cost	4,834,692
321090032	Meal Subsidy	26,079,545
	Total	75,615,693
	F.G.C. OKIGWE	
3211010018	Personnel Cost	32,821,451
3211020026	Overhead Cost	4,711,302
3211020034	Meal Subsidy	20,907,339
	Total	58,440,092
	F.G.G.C. KAUZAURE	
3211110010	Personnel Cost	27,953,019
32111120028	Overhead Cost	4,217,742
3211120036	Meal Subsidy	21,722,400
	Total:	53,893,160
	F.G.G.C. KIYAWA	
3211210011	Personnel Cost	11,629,067
3211220029	Over Cost	2,677,027
3211220037	Meal Subsidy	8,420,850
	Total	22,726,944
	F. G.C. KADUNA	
3211310012	Personnel Cost	51,799,087
3211320020	Overhead Cost	5,353,287
3211320038	Meal Subsidy	29,074,034
	Total:	86,226,409
	F. G.C. ZARIA	
3211410013	Personnel Cost	22,615,740
3211420021	Overhead Cost	4,452,441
3211420039	Meal Subsidy	7,151,467
	Total:	34,219,648
	F.G.C. KANO	
3211510041	Personnel Cost	27,592,895
3211520022	Overhead Cost	5,126,176
3211520030	Meal Subsidy	19,635,011
	Total:	52,354,082

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION'S FINAL =N=
	F.G.C. MIN-DIBIR	
3211610016	Personnel Cost	11,927,910
3211620024	Overhead Cost	3,082,196
3211620032	Meal Subsidy	6,785,538
	Total:	21,795,644
	F.G.C. UGWOLAWO	
3211710017	Personnel Cost	20,732,482
3211720025	Overhead Cost	3,763,518
3211720033	Meal Subsidy	25,579,344
	Total:	50,075,344
	F.G.C. KABBA	
3211810018	Personnel Cost	11,191,697
3211820026	Overhead Cost	3,082,196
3211820034	Meal Subsidy	8,700,450
	Total:	22,974,343
	F.G.C. OMU-ARAN	
3211910019	Personnel Cost	22,974,767
3211920027	Overhead Cost	3,835,491
3211920035	Meal Subsidy	8,814,115
	Total:	35,624,373
	F.G.G.C ILORIN	
3212010010	Personnel Cost	32,166,537
3212020028	Overhead Cost	5,328,252
3212020036	Meal Subsidy	30,342,814
	Total:	67,837,602
	F.G.C. DAURA	
3212110012	Personnel Cost	23,845,094
3212120020	Overhead Cost	4,217,742
3212120038	Meal Subsidy	21,871,470
	Total:	49,934,305
	F.G.G.C. BAKORI	
3212210013	Personnel Cost	36,952,143
3212220021	Overhead Cost	4,834,692
3212220039	Meal Subsidy	22,736,365
	Total:	64,523,200
	F.G.G.C GWANDU	
3212310014	Personnel Cost	14,455,463
3212320022	Overhead Cost	3,082,196
3212320030	Meal Subsidy	7,200,797
	Total:	24,738,456
	F.G.C. BIRNIN YAURI	
3212410015	Personnel Cost	10,310,947
32112420023	Overhead Cost	3,082,196
3212420031	Meal Subsidy	6,738,256
	Total:	20,131,399
	KINGS COLLEGE	
3212510016	Personnel Cost	78,025,252
3212520024	Overhead Cost	6,295,624
3212520032	Meal Subsidy	48,966,860
	Total:	133,287,737

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION'S FINAL =N=
	QUEENS COLLEGE	
3212610018	Personnel Cost	78,030,995
3212620026	Overhead Cost	6,261,722
3212620034	Meal Subsidy	32,882,953
	Total:	117,175,670
	F.G.C. IJANIKIN	
3212710019	Personnel Cost	63,150,092
3212720027	Overhead Cost	5,353,287
3212720035	Meal Subsidy	30,071,449
	Total:	98,574,829
	F.G.G.C BIDA	
2312810010	Personnel Cost	30,938,857
3212820028	Overhead Cost	3,575,758
3212820036	Meal Subsidy	14,553,049
	Total:	49,067,664
	SULEJA ACADEMY	
3212910011	Personnel Cost	23,305,787
3212920029	Overhead Cost	3,699,148
321920037	Meal Subsidy	13,777,448
	Total:	40,782,383
	F.G.C. MINNA	
3213010012	Personnel Cost	43,869,117
3213020020	Overhead Cost	5,126,176
3213020038	Meal Subsidy	21,795,083
	Total	70,790,376
	F.G.G.C NEW BUSA	
32131110014	Personnel Cost	23,823,723
3213120022	Overhead Cost	3,575,758
3213120030	Meal Subsidy	15,151,826
	Total	42,551,308
	F.G.G.C. SHAGAMU	
3213210015	Personnel Cost	40,106,665
3213220023	Overhead Cost	4,899,064
3213220031	Meal Subsidy	33,880,326
	Total	78,886,055
	F.G.C. ODOGBOLU	
32113310016	Personnel Cost	39,805,356
3213320024	Overhead Cost	5,126,176
32113320032	Meal Subsidy	3,618,892
	Total	48,550,424
	F.G.G.C AKURE	
3213410017	Personnel Cost	35,432,534
32134420025	Overhead Cost	5,288,915
3213420025	Meal Subsidy	29,505,914
	Total	70,227,363
	F.G.C IDO-ANI	
3213510018	Personnel Cost	25,954,700
3213520026	Overhead Cost	4,712,528
3213520034	Meal Subsidy	25,929,858
	Total	56,597,086

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION'S FINAL =N=
	F.G.G.C IPETUMADU	
3213610010	Personnel Cost	13,984,972
32113620028	Overhead Cost	4,217,742
3213620036	Meal Subsidy	9,063,711
	Total	27,266,425
	F.G.C. IKIRUN	
3213710011	Personnel Cost	21,563,558
3213720029	Overhead Cost	3,082,196
2313720037	Meal Subsidy	9,770,237
	Total	34,415,991
	F.G.G.C. OYO	
3213810012	Personnel Cost	32,625,875
3213820020	Overhead Cost	3,835,491
3213820038	Meal Subsidy	30,717,635
	Total	67,179,000
	F.G.C OGBOMOSHO	
3213910013	Personnel Cost	29,828,972
3113920021	Overhead Cost	5,126,176
3213920039	Meal Subsidy	29,190,437
	Total	64,145,585
	F.G.G.C. LANTANG	
3214010015	Personnel Cost	29,528,376
3214020023	Overhead Cost	5,126,176
3214020031	Meal Subsidy	20,557,484
	Total	55,212,036
	F.G.C. JOS	
3214110017	Personnel Cost	46,153,211
3214120025	Overhead Cost	4,217,742
3214120033	Meal Subsidy	25,963,717
	Total	76,334,670
	F.G.G.C. ABULOMA	
3214210018	Personnel Cost	30,862,035
3214220026	Overhead Cost	5,126,176
3214220034	Meal Subsidy	28,059,437
	Total	64,047,648
	F.G.C. PORTHARCOURT	
2314310019	Personnel Cost	46,187,042
3214320027	Overhead Cost	5,126,176
3214320035	Meal Subsidy	28,209,139
	Total	79,522,356
	F.G.C. SOKOTO	
3214410010	Personnel Cost	36,953,088
3214420028	Overhead Cost	6,488,833
3214420036	Meal Subsidy	25,945,932
	Total	69,387,853
	F.S.C. SOKOTO	
3214510011	Personnel Cost	24,793,763
3214520029	Overhead Cost	3,835,491
3214520029	Meal Subsidy	11,392,813
	Total	40,022,066

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION'S FINAL =N=
	F.G.G.C GUSAU	
2314610013	Personnel Cost	21,489,921
3214620021	Overhead Cost	4,029,982
3214620039	Meal Subsidy	18,196,206
	Total	43,716,109
	F.G.G.C. JALINGO	
3214710014	Personnel Cost	9,587,226
3214720022	Overhead Cost	3,835,491
3214720030	Meal Subsidy	11,060,168
	Total	24,482,885
	F.G.G.C. WUKARI	
3214810015	Personnel Cost	27,543,652
2314820023	Overhead Cost	5,126,176
3214820031	Meal Subsidy	23,402,258
	Total	56,072,086
	F.G.C. PORTISKUM	
3214910016	Personnel Cost	32,625,875
3214920024	Overhead Cost	4,069,318
3214920032	Meal Subsidy	15,800,495
	Total	52,495,688
	F.G.C. BANI-YADI	
3215010017	Personnel Cost	14,625,303
3215020025	Overhead Cost	3,082,196
3215020033	Meal Subsidy	8,344,885
	Total	26,052,384
	F.T.C. OHANSO	
3215110019	Personnel Cost	17,606,744
3215120027	Overhead Cost	3,990,630
3215120035	Meal Subsidy	8,315,176
	Total	29,912,550
	F.T.C. OROZO	
3215210010	Personnel Cost	24,166,828
3215220028	Overhead Cost	6,100,525
3215220036	Meal Subsidy	21,974,338
	Total	52,241,691
	F.T.C UYO	
3215310011	Personnel Cost	14,908,479
3215320023	Overhead Cost	4,217,742
3215320031	Meal Subsidy	7,466,453
	Total	26,592,674
	F.T.C. OTUKPO	
3215410014	Personnel Cost	12,475,208
3215420022	Overhead Cost	4,217,742
3215420030	Meal Subsidy	16,965,424
	Total	33,658,374
	F.T.C. LASSA	
3215510013	Personnel Cost	17,606,744
3215520021	Overhead Cost	3,990,630
3215520039	Meal Subsidy	7,566,684
	Total	29,164,058

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION'S FINAL =N=
	F.T.C. KAFANCHAN	
3215610015	Personnel Cost	12,329,917
3215620023	Overhead Cost	3,990,630
32156220031	Meal Subsidy	16,232,402
	Total	32,552,949
	F. C. T. ZURU	
3215710016	Personnel Cost	13,558,956
3215720024	Overhead Cost	5,224,530
3215720032	Meal Subsidy	9,911,916
	Total	28,695,402
	F.C.T YABA	
3215810017	Personnel Cost	54,739,219
3215820025	Overhead Cost	5,353,287
3215820033	Meal Subsidy	12,992,063
	Total	73,084,569
	F.C.T. SHIRORO	
3215910018	Personnel Cost	12,821,546
3215920020	Overhead Cost	3,990,630
3215920034	Meal Subsidy	9,380,141
	Total	26,192,317
	F.C.T JUBU IMUSHIN	
3216010014	Personnel Cost	15,185,539
3216020021	Overhead Cost	3,763,523
3216020039	Meal Subsidy	7,250,666
	Total	26,199,728
	F.T.C. ILESHA	
3216110011	Personnel Cost	21,373,565
3216120029	Overhead Cost	3,893,300
3216120037	Meal Subsidy	9,147,391
	Total	34,414,256
	F.T.C. JALINGO	
2316210012	Personnel Cost	17,161,755
3216220020	Overhead Cost	3,893,300
3216220038	Meal Subsidy	8,247,683
	Total	29,302,738
	F.G.C. OTOBI	
	Personnel Cost	11,581,820
	Overhead Cost	1,027,399
	Meal Subsidy	2,602,878
	Total	15,212,098
	F.G.C. IKOLE	
	Personnel Cost	4,334,498
	Overhead Cost	1,392,580
	Meal Subsidy	2,088,889
	Total	7,815,967
	F.G.G.C ARAMOKO	
	Personnel Cost	4,334,498
	Overhead Cost	1,382,708
	Meal Subsidy	2,088,889
	Total	7,806,096

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION'S FINAL =N=
	F.G.G.C. IMINING	
	Personnel Cost	4,334,498
	Overhead Cost	1,382,708
	Meal Subsidy	2,088,889
	Total	7,806,096
	F.G.C. ODIKOLOKUNA	
	Personnel Cost	4,334,498
	Overhead Cost	1,382,708
	Meal Subsidy	2,088,889
	Total	7,806,096
	F.G.G.C. ABAKILIKI	
	Personnel Cost	4,334,498
	Overhead Cost	1,382,708
	Meal Subsidy	2,088,889
	Total	7,806,096
	F.G.C. KEFFI	
	Personnel Cost	4,334,498
	Overhead Cost	1,382,708
	Meal Subsidy	2,088,889
	Total	7,806,096
	F.G.G.C. KIYANA	
	Personnel Cost	4,334,498
	Overhead Cost	1,382,708
	Meal Subsidy	2,088,889
	Total	7,806,096
	F.G.C. OHAFIA	
	Personnel Cost	4,334,498
	Overhead Cost	1,382,708
	Meal Subsidy	2,088,889
	Total	7,806,096
	F.G.C. BILINE	
	Personnel Cost	4,334,498
	Overhead Cost	1,382,708
	Meal Subsidy	2,088,889
	Total	7,806,096
	F.G.G.C. DADINKOWA	
	Personnel Cost	4,334,498
	Overhead Cost	1,382,708
	Meal Subsidy	2,088,889
	Total	7,806,096
	F.G.G.C ANKA	
	Personnel Cost	4,334,498
	Overhead Cost	1,382,708
	Meal Subsidy	2,088,889
	Total	7,806,096
	F.G.C. GUMI	
	Personnel Cost	4,334,498
	Overhead Cost	1,382,708
	Meal Subsidy	2,088,889
	Total	7,806,096

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION'S FINAL =N=
	F.G.C. (BOYS) KARU	
	Personnel Cost	4,334,498
	Overhead Cost	1,382,708
	Meal Subsidy	2,088,889
	Total	7,806,096
	F.G.C. PUBUCHI	
	Personnel Cost	4,334,498
	Overhead Cost	1,382,708
	Meal Subsidy	2,088,889
	Total	7,806,096
	F.G.G.C. ABAJI	
	Personnel Cost	4,334,498
	Overhead Cost	1,382,708
	Meal Subsidy	2,088,889
	Total	7,806,096
	F.T.C. IKARE	
	Personnel Cost	4,334,498
	Overhead Cost	1,382,708
	Meal Subsidy	2,088,889
	Total	7,806,096
	F.C.T. UROMI	
	Personnel Cost	4,334,498
	Overhead Cost	1,382,708
	Meal Subsidy	2,088,889
	Total	7,806,096
	F.C.T. YENOGOA	
	Personnel Cost	4,334,498
	Overhead Cost	1,382,708
	Meal Subsidy	2,088,889
	Total	7,806,096
	NEW UNITY SCHOOL	
	Personnel Cost	78,020,965
	Overhead Cost	24,898,745
	Meal Subsidy	175,336,670
	Total	278,256,380
	SUMMARY UNITY SCHOOL	
	Personnel Cost	2,218,965,320
	Overhead Cost	372,131,865
	Meal Subsidy	1,466,776,917
	Total	4,057,874,102
	EDUCATION PART IV (NUC)	
	SECRETARIAT	
3202100013	Personnel Cost	173,317,752
3202100022	Overhead Cost	119,548,351
	Total	292,866,103
	STABILISATION	
3205100010	Personnel Cost	
3205200029	Overhead Cost	
	Total	

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION'S FINAL =N=
	UNIBADAN	
3206100012	Personnel Cost	659,003,656
3206200021	Overhead Cost	319,285,177
	Total	978,288,833
	UNILAG	
3207100015	Personnel Cost	611,414,254
3207200024	Overhead Cost	277,319,313
	Total	888,733,567
	U. N. N	
3208100017	Personnel Cost	726,259,467
3208200026	Overhead Cost	328,695,537
	Total	1,054,955,004
	A. B. U ZARIA.	
3209100019	Personnel Cost	669,143,093
3209200028	Overhead Cost	328,241,305
	Total	997,384,398
	OAU ILE -IFE	
32110100012	Personnel Cost	694,425,768
32110200021	Overhead Cost	327,974,612
	Total	1,022,400,380
	UNIBEN	
3211100015	Personnel Cost	619,193,595
3211200024	Overhead Cost	316,968,167
	Total	936,161,762
	UNIJOS	
3212100017	Personnel Cost	445,995,261
3212200026	Over Cost	275,383,767
	Total	721,379,028
	UNICAL	
3213100019	Personnel Cost	334,782,703
2313200028	Over Cost	144,545,097
	Total	479,327,800
	BUK KANO	
3214100012	Personnel Cost	284,697,893
3214200021	Over Cost	118,885,798
	Total	403,583,691
	UNIMAID	
3215100014	Personnel Cost	286,779,943
3215200032	Over Cost	123,649,931
	Total	410,429,874
	USMAN DAN FODIO	
3216100016	Personnel Cost	200,000,329
3216200025	Over Cost	103,313,761
	Total	303,314,090
	UNILORIN	
3217100019	Personnel Cost	433,588,508
3217200028	Over Cost	186,816,399
	Total	620,404,907

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION'S FINAL =N=
	UNIPORT	
3218100011	Personnel Cost	387,607,791
3218200020	Over Cost	170,629,325
	Total	558,237,116
	BAUCHI	
3219100013	Personnel Cost	155,332,935
3219200022	Over Cost	77,308,531
	Total	232,641,466
	OWERRI	
3220100013	Personnel Cost	186,402,583
3220200024	Over Cost	92,090,129
	Total	278,492,712
	AKURE	
3221100018	Personnel Cost	142,488,169
3221200027	Over Cost	72,851,840
	Total	215,340,009
	MINNA	
3222100010	Personnel Cost	109,284,617
3222200029	Over Cost	58,671,640
	Total	167,956,257
	YOLA	
3223100012	Personnel Cost	118,235,239
3223200021	Over Cost	63,519,735
	Total	181,754,974
	UNI ABUJA	
3224100015	Personnel Cost	65,962,873
3224200024	Over Cost	44,144,716
	Total	110,107,589
	UYO	
3225100017	Personnel Cost	252,223,724
3225200026	Over Cost	119,296,050
	Total	371,519,774
	AWKA	
3226100019	Personnel Cost	210,570,217
3226200028	Over Cost	99,674,847
	Total	310,245,064
	NATIONAL MATH CENTRE	
3227100012	Personnel Cost	41,760,119
3227200021	Over Cost	22,085,029
	Total	63,845,148
	FRENCH LANGUAGE VILLAGE	
322810001	Personnel Cost	28,227,117
3228200023	Over Cost	15,356,280
	Total	43,583,397
	ARABIC LANGUAGE CENTRE	
3229100016	Personnel Cost	20,163,542
3229100025	Over Cost	11,779,888
	Total	31,943,430

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION'S FINAL =N=
	D.A.C. ZARIA	
3230100019	Personnel Cost	
3230200028	Over Cost	22,318,531
	Total	22,318,531
	INSTITUTE OF NIGERIAN LANGUAGES ABA	
3231100012	Personnel Cost	47,637,844
3231200021	Over Cost	27,768,753
	Total	75,406,597
	SUMMARY NUC	
	Personnel Cost	7,904,499,080
	Over Cost	3,868,124,153
	Total	11,772,623,233
	EDUCATION PART V: NATIONAL BOARD FOR TECHNICAL EDUCATION	
	SECRETARIAT	
3203100015	Personnel Cost	169,529,870
3203100024	Over Cost	78,804,233
	Total	248,334,103
	AREAS SECRETARIAT	
3243100019	Personnel Cost	
3243200028	Over Cost	
	Total	0
	ADO-EKITI	
23444100012	Personnel Cost	209,658,050
2344200021	Over Cost	65,451,825
	Total	275,109,875
	BAUCHI	
3245100014	Personnel Cost	199,139,790
3245200023	Over Cost	65,826,086
	Total	264,965,876
	BIDA	
3246100016	Personnel Cost	212,451,550
3246200025	Over Cost	52,826,955
	Total	265,278,505
	IDAH	
3247100019	Personnel Cost	205,420,130
3247200028	Over Cost	61,493,303
	Total	266,913,433
	ILARO	
3248100011	Personnel Cost	117,013,860
3248200020	Over Cost	33,217,391
	Total	150,231,251
	KAURA-NAMODA	
3249100013	Personnel Cost	193,540,690
3249200022	Over Cost	45,652,173
	Total	239,192,863

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION'S FINAL =N=
	MUBI	
3250100015	Personnel Cost	152,558,850
3250200024	Over Cost	56,588,781
	Total	209,147,631
	NASARAWA	
3251100018	Personnel Cost	144,486,320
3251200027	Over Cost	45,601,912
	Total	190,088,232
	U/AFIKPO	
2352100010	Personnel Cost	329,068,330
3252200029	Over Cost	75,151,955
	Total	404,220,285
	YABA COLLEGE OF TECHNOLOGY	
3253100012	Personnel Cost	413,312,250
3253200021	Over Cost	110,304,954
	Total	523,617,204
	KADUNA POLYTECHNIC	
3254100015	Personnel Cost	103,237,790
3254200024	Over Cost	22,869,565
	Total	126,107,355
	FEDERAL POLY OFFA	
2355100017	Personnel Cost	
3255200026	Over Cost	
	Total	
	EDE	
3256100019	Personnel Cost	100,360,450
3256200028	Over Cost	20,914,069
	Total	121,274,519
	AUCHI	
3257100012	Personnel Cost	279,823,210
	Over Cost	79,490,390
	Total	359,313,600
	NEKEDE	
3257100012	Personnel Cost	186,981,180
3257200021	Over Cost	72,434,781
	Total	259,415,961
	OKO	
3259100016	Personnel Cost	187,888,850
3259200025	Over Cost	78,521,738
	Total	266,410,588
	DAMTURU	
3260100012	Personnel Cost	45,391,290
3260200021	Over Cost	27,484,347
	Total	72,875,637
	SUMMARY NBTE	
	Personnel Cost	3,467,574,290
	Over Cost	1,042,196,740
	Total	4,509,771,030

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION'S FINAL =N=
	EDUCATION PART VI: NATIONAL COMMISSION FOR COLLEGES OF EDUCATION	
EXPLANATORY NOTES	SECRETARIAT	
3204100018	Personnel Cost	262,262,350
2304100027	Over Cost	97,540,005
	Total	359,802,355
	FEDERAL COLLEGE OF EDUCATION, ABEOKUTA	
3261100012	Personnel Cost	101,753,880
3261200021	Over Cost	27,971,143
	Total	129,725,023
	FEDERAL COLLEGE OF EDUCATION AKOKA	
'2362100014	Personnel Cost	84,842,570
3262200023	Over Cost	34,570,383
	Total	119,412,953
	FEDERAL COLLEGE OF EDUCATION, ASABA	
3263100016	Personnel Cost	95,342,860
3263200025	Over Cost	34,947,061
	Total	130,289,921
	FEDERAL COLLEGE EDUCATION, BAUCHI	
3265100019	Personnel Cost	72,476,490
3264200028	Over Cost	27,507,856
	Total	99,984,346
	FEDERAL COLLEGE OF EDUCATION, GOMBE	
3265100011	Personnel Cost	80,331,160
3265200020	Over Cost	28,583,786
	Total	108,914,946
	FEDERAL COLLEGE OF EDUCATION, GUSAU	
3266100013	Personnel Cost	78,305,680
3266200022	Over Cost	23,253,432
	Total	101,559,112
	FEDERAL COLLEGE OF EDUCATION, KANO	
3267100016	Personnel Cost	86,820,580
3267200025	Over Cost	26,962,065
	Total	113,782,645
	FEDERAL COLLEGE OF EDUCATION, KATSINA	
3268100018	Personnel Cost	97,827,750
3268200027	Over Cost	26,670,639
	Total	124,498,389

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION'S FINAL =N=
	COLLEGE OF EDUCATION, KOTANGORA	
3269100010	Personnel Cost	95,145,480
3269200029	Over Cost	26,955,709
	Total	122,101,189
	FEDERAL COLLEGE OF EDUCATION OBUDU	
3270100012	Personnel Cost	80,261,150
3270200021	Over Cost	21,413,833
	Total	101,674,983
	FEDERAL COLLEGE OF EDUCATION OKENE	
3271200015	Personnel Cost	90,534,880
3271200024	Over Cost	25,605,153
	Total	116,140,033
	FEDERAL COLLEGE OF EDUCATION, OMOKU	
3272100017	Personnel Cost	82,113,830
3272200026	Over Cost	27,343,926
	Total	109,457,756
	FEDERAL COLLEGE OF EDUCATION, ONDO	
3273100019	Personnel Cost	120,836,470
3273200028	Over Cost	36,912,304
	Total	157,748,774
	FEDERAL COLLEGE OF EDUCATION OYO	
3274100012	Personnel Cost	97,064,330
3274200021	Over Cost	30,096,690
	Total	127,161,020
	FEDERAL COLLEGE OF EDUCATION PANKSHIN	
3275100014	Personnel Cost	83,361,530
3275200023	Over Cost	28,590,508
	Total	111,952,038
	FEDERAL COLLEGE OF EDUCATION POTISKUM	
3276100016	Personnel Cost	84,389,400
2376200025	Over Cost	27,524,900
	Total	111,914,300
	FEDERAL COLLEGE OF EDUCATION UMUNZE	
3277100019	Personnel Cost	81,923,580
3277200028	Over Cost	29,277,482
	Total	111,201,062
	FEDERAL COLLEGE OF EDUCATION YOLA	
3278100011	Personnel Cost	100,211,670
3278200020	Over Cost	27,000,691
	Total	127,212,361
	FEDERAL COLLEGE OF EDUCATION, ZARIA	
3279100013	Personnel Cost	100,997,480
3279100022	Over Cost	25,868,805
	Total	126,866,285
	FEDERAL COLLEGE OF EDUCATION, EHA, AMUFU	
3280100016	Personnel Cost	90,767,840
3280200025	Over Cost	28,184,195
	Total	118,952,035

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION'S FINAL =N=
	SUMMARY NCCE	
	Personnel Cost	2,067,570,960
	Over Cost	662,780,887
	Total	2,730,351,847
	EDUCATION PART VII (NATIONAL LIBRARY)	
3205100010	Personnel Cost	171,576,000
3205200029	Over Cost	42,134,505
	Total	213,710,505
	EDUCATION PART VIII NATIONAL PRIMARY EDUCATION COMMISSION	
3206100012	Personnel Cost	
3206200020	Over Cost	
	Total	
2306200217	Instructional Materials	
	UNIVERSAL BASIC EDUCATION PART IX	
	Personnel Cost	43,078,810
	Over Cost	85,418,696
	Total	128,497,506
	Primary Education and Junior Secondary School Instructional Materials	851,869,931
2306200225	Normadic Education (Instructional Materials)	14,974,670
	Reviewed remuneration for Tertiary Institutions	6,852,404,489
	EDUCATION PART X NAT. SECONDARY SCHOOL EDUCATION COMMISSION	
	Personnel Cost	
	Over Cost	
	Total	
	EDUCATION GENERAL SUMMARY	
	PERSONNEL COST	20,875,514,820
	OVERHEAD COST	10,983,264,083
	MEAL SUBSIDY	1,466,776,917
	GRAND TOTAL	33,325,555,820

CLASSIFICATION DETAILS EXPENDITURE
CODE

CLASSIFICATION DETAILS EXPENDITURE
CODE

Parastatals, Pension and Railway Pensions

APPROPRIATION'S
FINAL
=N=
APPROPRIATION'S
FINAL
=N=
13,000,000,000.00

CLASSIFICATION DETAILS EXPENDITURE		APPROPRIATION'S
CODE		FINAL
HEAD: 00340000008 - MINISTRY OF FOREIGN AFFAIRS		=N=
OVERHEAD COSTS		
003400200025	Travel & Transport	144,000,000
003400200027	Utility Services	9,000,000
003400200053	Telephone Services	72,501,120
003400200050	Stationery Items	40,919,490
003400200058	Maint. of Office & Equipment	29,697,750
003400200076	Maint. of Vehicles & other Cap. Assets	54,619,875
003400200084	Consultancy Services (Medical Bills)	7,273,350
003400200092	Contributions & Subventions	45,000,000
003400200108	Training & Staff Dev.	18,000,000
003400200116	Entertainment & Hospitality	19,144,071
003400200124	Miscellaneous Expenses	18,000,000
003400200134	Contribution to Foreign Bodies	170,226,405
003400200140	Motor Vehicle Advances/Refurbishing Loan	5,400,000
003400200213	Maintenance of New York House	0
	SUB-TOTAL	633,782,061
	PART I (HQ)	
	Personnel Costs	400,227,540
	Overhead Costs	633,782,061
	Total, Part I	1,034,009,601
	TAC	
	Travel & Transport	16,607,250
	Utility Services	900,000
	Telephone Services	1,080,000
	Stationery Items	990,000
	Maint. of Office & Equipment	1,800,000
	Maint. of Vehicles & other Cap. Assets	5,487,750
	Consultancy Services (Medical Bills)	0
	Contributions & Subventions	0
	Training & Staff Dev.	0
	Entertainment & Hospitality	540,000
	Miscellaneous Expenses	675,000
	Contribution to Foreign Bodies	0
	Cost of Insurance on Remittance	2,250,000
	Motor Vehicle Advances/Refurbishing Loan	0
	Maintenance of New York House	0
	SUB-TOTAL	30,330,000
	TAC	
	Personnel Costs	504,134,420
	Overhead Costs	30,330,000
	Total, Part I	534,464,420
	FSA	0
	Travel & Transport	2,925,000
	Utility Services	810,000
	Telephone Services	2,700,000
	Stationery Items	1,350,000
	Maint. of Office & Equipment	2,700,000
	Maint. of Vehicles & other Cap. Assets	2,250,000
	Consultancy Services (Medical Bills)	2,700,000
	Contributions & Subventions	0
	Training & Staff Dev.	2,700,000
	Entertainment & Hospitality	675,000
	Miscellaneous Expenses	270,000
	Contribution to Foreign Bodies	0
	Motor Vehicle Advances/Refurbishing Loan	0

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION'S FINAL =N=
	Maintenance of New York House	0
	SUB-TOTAL	19,080,000
	FSA	
	Personnel Costs	2,784,840
	Overhead Costs	19,080,000
	Total,	21,864,840
	PART I: SUMMARY	
	Personnel Costs	907,146,800
	Overhead Costs	650,820,861
	Total,	1,557,967,661
	PART II	
	Personnel Costs	5,510,000,000
	Overhead Costs	1,814,536,908
	Total, Part II	7,324,536,908
	GENERAL SUMMARY	
	Personnel Costs	6,417,146,800
	Overhead Costs	2,465,357,769
	TOTAL: FOREIGN AFFAIRS	8,882,504,569

CLASSIFICATION DETAILS EXPENDITURE		APPROPRIATION'S
CODE		FINAL
		=N=
HEAD: 003500000007 - FEDERAL MINISTRY OF FINANCE		
003501200020	Travel and Transport	94,680,000
003501200038	Utility Services	7,920,000
003501200046	Telephone Services	26,100,000
003501200053	Stationery	21,780,000
003501200061	Maintenance of Furniture and Equipment	13,050,000
003501200070	Maintenance of Vehicles and Other Capital Assets	30,150,000
003501200087	Consultancy Services	4,500,000
003501200095	Contributions and Subventions	42,750,000
003501200101	Training and Staff Development	24,300,000
003501200119	Entertainment and Hospitality	14,850,000
003501200127	Miscellaneous Expenses	234,469,998
003501200132	Contribution to Foreign bodies	0
003501200143	Motor Vehicle Advances	2,250,000
003501200224	Bilateral Economic Relation Matters	0
003501200232	Upkeep/Maintenance of Lagos Liaison Office	5,400,000
	Total	522,199,998
	SUMMARY	
	Personnel Costs	109,000,000
	Overhead Costs	522,199,998
	Total	631,199,998
	PART II - PARASTATALS	
I	NIGERIAN CUSTOMS SERVICE	
	Travel & Transport	135,000,000
	Utility Services	27,000,000
	Telephone Services	22,500,000
	Stationery Items	10,800,000
	Maint. of Office & Equipment	9,000,000
	Maint. of Vehicles & other Cap. Assets	40,500,000
	Consultancy Services (Medical Bills)	0
	Contributions & Subventions	0
	Training & Staff Dev.	54,000,000
	Entertainment & Hospitality	1,800,000
	Miscellaneous Expenses	13,500,000
	Contribution to Foreign Bodies	4,500,000
	Motor Vehicle Advances/Refurbishing Loan	9,000,000
	Maintenance of Computer	18,000,000
	Maintenance of Aircraft	90,000,000
	Ceremonial and Regimental Expences	22,500,000
	Operational Expenses	22,500,000
	Maintenance of Patrol Boats and Scanning Machines	27,000,000
	Total	507,600,000
003509100019	Personnel Costs	2,622,968,170
003509200027	Overhead Costs	507,600,000
	Total	3,130,568,170
II	PEOPLES' BANK OF NIGERIA	
003510100012	Personnel Costs	357,000,000
003510200020	Overhead Costs	146,700,000
	Total	503,700,000
III	NATIONAL INSURANCE SUPERVISORY BOARD	
003511100015	Personnel Costs	107,000,000
003511200023	Overhead Costs	45,000,000
	Total	152,000,000

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION'S FINAL =N=
	NATIONAL BOARD FOR COMMUNITY BANKS	
003512100013	Personnel Costs	86,000,000
003512200025	Overhead Costs	32,400,000
	Total	118,400,000
	SUMMARY PART II	
	Personnel Costs	3,172,968,170
	Overhead Costs	731,700,000
	Total	3,904,668,170
	SUMMARY: MAIN MINISTRY & PARASTATALS	
	Personnel Costs	3,281,968,170
	Overhead Costs	1,003,699,998
	Total	4,285,668,168
	BUDGET OFFICE	
003500200022	Travel & Transport	18,450,000
003500200030	Utility Services	4,500,000
003500200048	Telephone Services	6,120,000
003500200055	Stationery Items	24,390,000
003500200063	Maint. of Office & Equipment	7,650,000
003500200071	Maint. of Vehicles & other Cap. Assets	26,100,000
003500200089	Consultancy Services (Medical Bills)	2,340,000
003500200097	Contributions & Subventions	2,700,000
003500200103	Training & Staff Dev.	20,700,000
003500200111	Entertainment & Hospitality	6,300,000
003500200129	Miscellaneous Expenses	56,700,000
003500200137	Contribution to Foreign Bodies	0
003500200145	Motor Vehicle Advances/Refurbishing Loan	450,000
003502200152	Budget Expenses	18,000,000
003502200218	Expenditure Department Running Costs	9,000,000
003502200436	Information Management Systems	21,600,000
	Total	225,000,000
	SUMMARY	
	Personnel Costs	50,174,090
	Overhead Costs	225,000,000
	Total	275,174,090
	FEDERAL INLAND REVENUE SERVICE	
003500200029	Travel & Transport	90,000,000
003500200037	Utility Services	10,800,000
003500200045	Telephone Services	12,600,000
003500200052	Stationery Items	26,100,000
003500200060	Maint. of Office & Equipment	11,700,000
003500200086	Maint. of Vehicles & other Cap. Assets	24,300,000
003500200094	Consultancy Services (Medical Bills)	
003500200108	Contributions & Subventions	171,000,000
003500200116	Training & Staff Dev.	45,000,000
003500200124	Entertainment & Hospitality	3,600,000
003500200132	Miscellaneous Expenses	18,000,000
003500200140	Contribution to Foreign Bodies	1,026,000
003500200215	Motor Vehicle Advances/Refurbishing Loan	1,800,000
003500200223	Upkeeping of the Body of Appeal Commissioners	7,200,000
003505200223	Execution of New Tax Measures	25,200,000
	Rent of Office and residential Accom. as well as settlement of outstanding Rent	80,874,000
	TOTAL	529,200,000

**CLASSIFICATION DETAILS EXPENDITURE
CODE**

SUMMARY FIRS
Personnel Costs
Overhead Costs
Total

**APPROPRIATION'S
FINAL
=N=**

687,000,000
529,200,000
1,216,200,000

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION'S FINAL =N=
	OFFICE OF ACCOUNTANT-GENERAL OF THE FEDERATION	
003500200027	Travel & Transport	90,000,000
003500200035	Utility Services	8,550,000
003500200043	Telephone Services	9,000,000
003500200050	Stationery Items	31,680,000
003500200068	Maint. of Office & Equipment	13,950,000
003500200070	Maint. of Vehicles & other Cap. Assets	20,075,408
003500200084	Consultancy Services (Medical Bills)	1,337,490
003500200092	Contributions & Subventions	
003500200103	Training & Staff Dev.	54,000,000
003500200116	Entertainment & Hospitality	1,413,000
003500200124	Miscellaneous Expenses	54,000,000
003504200000	Contribution to Foreign Bodies	
003504200140	Motor Vehicle Advances/Refurbishing Loan	4,500,000
003504200213	Printing of Treasury Forms, Books, Anson and Kalamazoo Pay-roll Forms	85,500,000
003504200221	Inspectorate Operations	17,100,000
	36 FPO & 36 Internal units	90,000,000
	SUB-TOTAL	481,105,898
	SUMMARY OAGF	
	Personnel Costs	306,000,000
	Overhead Costs	481,105,898
	Total	787,105,898
	GENERAL SUMMARY	
	PART I - MAIN	
	Personnel Costs	109,000,000
	Overhead Costs	522,199,998
	Total	631,199,998
	PART II - PARASTATALS	
	Personnel Costs	3,172,968,170
	Overhead Costs	731,700,000
	Total	3,904,668,170
	PART III - BUDGET OFFICE	
	Personnel Costs	50,174,090
	Overhead Costs	225,000,000
	Total	275,174,090
	PART IV - FIRS	
	Personnel Costs	687,000,000
	Overhead Costs	527,400,000
	Total	1,214,400,000
	PART V - OAGF	
	Personnel Costs	306,000,000
	Overhead Costs	479,935,898
	Total	785,935,898
	GENERAL SUMMARY	
	Personnel Costs	4,325,142,260
	Overhead Costs	2,095,196,742
	Total, Finance	6,420,339,002

CLASSIFICATION DETAILS EXPENDITURE		APPROPRIATION'S
CODE		FINAL
		=N=
HEAD:00360000007 - MINISTRY OF HEALTH		
003601200020	Travel & Transport	28,294,978
003601200038	Utility Services	7,543,285
003601200046	Telephone Services	7,751,741
003601200061	Stationery items	6,341,978
003601200079	Maint. Of Office Equipment	3,328,611
003601200081	Maint. Of Vehicles & other Cap. Assets	13,105,346
003601200095	Consultancy Services (Medical Bills)	4,687,278
003601200101	Contributions & Subventions	100,716,460
003601200127	Training & Staff Development	14,569,523
003601200135	Entertainment & Hospitality	2,885,990
003601200143	Miscellaneous Expenses	25,367,911
	Contribution to Foreign Bodies	68,500,521
	Motor Vehicle Advances/Refurbishing Loan	3,505,406
	Total	286,599,027
	Personnel Costs	569,587,050
	Overhead Costs	286,599,027
	Total	856,186,077
TEACHING HOSPITALS		
UCH, IBADAN		
003602100013	Personnel Costs	376,017,400
003602200022	Overhead Costs	47,818,073
	Total	423,835,473
LUTH, LAGOS		
003603000115	Personnel Costs	367,989,210
003603200024	Overhead Costs	47,208,014
	Total	415,197,224
ABUTH, ZARIA		
003604100018	Personnel Costs	334,340,350
003604200027	Overhead Costs	38,470,739
	Total	372,811,089
UNITH, ENUGU		
003605100010	Personnel Costs	350,843,300
003605200029	Overhead Costs	38,914,775
	Total	389,758,075
UBTH, BENIN CITY		
003606100012	Personnel Costs	342,100,000
003606200021	Overhead Costs	32,266,929
	Total	374,366,929
OAUTH, ILE-IFE		
003607100015	Personnel Costs	321,180,000
003607200024	Overhead Costs	36,408,709
	Total	357,588,709
UITH, ILORIN		
003608100017	Personnel Costs	281,541,440
003608200026	Overhead Costs	22,683,069
	Total	304,224,509
JUTH, JOS		
003609100019	Personnel Costs	264,338,330
003609200028	Overhead Costs	21,927,632
	Total	286,265,962

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION'S FINAL =N=
	UPTH, PORTHARCOURT	
003610100012	Personnel Costs	308,180,000
003610200021	Overhead Costs	22,908,141
	Total	331,088,141
	UCTH, CALABAR	
003611100015	Personnel Costs	270,000,000
003611200024	Overhead Costs	21,584,472
	Total	291,584,472
	UMTH, MAIDUGURI	
003612100017	Personnel Costs	304,826,180
003612200024	Overhead Costs	23,374,510
	Total	328,200,690
	UDTH, SOKOTO	
003613100019	Personnel Costs	204,995,000
003613200028	Overhead Costs	18,236,484
	Total	223,231,484
	ABUTH, KANO	
003614100012	Personnel Costs	165,527,200
003614200021	Overhead Costs	14,428,721
	Total	179,955,921
	NAUTH, NNEWI	
003615100014	Personnel Costs	178,957,270
003615200023	Overhead Costs	11,162,720
	Total	190,119,990
	FED. SP. HOSP. IRRUA	
003631100012	Personnel Costs	72,195,450
003631200021	Overhead Costs	8,783,629
	Total	80,979,079
	SUMMARY	
	Personnel Costs	4,143,081,130
	Overhead Costs	406,177,593
	Total	4,549,258,723
	FEDERAL MEDICAL CENTRES AND STAFF HOSPITAL	
	FED. SP. HOSP. GWAGWALADA	
003621100018	Personnel Costs	239,703,560
003621100027	Overhead Costs	21,497,275
	Total	261,200,835
	FED. MED. CENT. UMUAHIA	
003626100019	Personnel Costs	117,785,630
003626200028	Overhead Costs	16,949,882
	Total	134,735,512
	FED. MED. CENT. OWO	
003628100014	Personnel Costs	77,090,000
003628200023	Overhead Costs	6,615,834
	Total	83,705,834

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION'S FINAL =N=
	FED. MED. CENT. ABEOKUTA	
003630100019	Personnel Costs	77,090,000
003630200028	Overhead Costs	6,615,834
	Total	83,705,834
	FED. MED. CENT. OWERRI	
003639100010	Personnel Costs	113,041,600
003640200029	Overhead Costs	6,789,760
	Total	119,831,360
	FED. MED. CENT. MAKURDI	
003640100012	Personnel Costs	92,000,000
003640200026	Overhead Costs	6,789,760
	Total	98,789,760
	FED. MED. CENT. KATSINA	
003641100015	Personnel Costs	60,000,000
003641200024	Overhead Costs	6,789,760
	Total	66,789,760
	FED. MED. CENT. GOMBE	
003642100017	Personnel Costs	80,000,000
003642100026	Overhead Costs	5,649,083
	Total	85,649,083
	FED. MED. CENT. NGURU YOBE	
003649100013	Personnel Costs	40,000,000
'003649200021	Overhead Costs	8,200,450
	Total	48,200,450
	FED. MED. CENT. ASABA	
003650100015	Personnel Costs	36,715,390
003650200023	Overhead Costs	8,200,450
	Total	44,915,840
	SANI ABACHA SPEC. HOSP.	
003651100018	Personnel Costs	68,707,740
003651200026	Overhead Costs	13,036,335
	Total	81,744,075
	FED. MED. CENT. BIDA	
003652100010	Personnel Costs	80,000,000
003652200028	Overhead Costs	10,758,141
	Total	90,758,141
	FED. MED. CENT. GUSAU	
	Personnel Costs	45,000,000
	Overhead Costs	8,200,450
	Total	53,200,450
	FED. MED. CENT. YOLA ADAMAWA	
	Personnel Costs	440,000,000
	Overhead Costs	8,200,450
	Total	448,200,450
	FED. MED. CENT. ABAKALIKI-EBONYI	
	Personnel Costs	42,000,000
	Overhead Costs	8,200,450
	Total	50,200,450

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION'S FINAL =N=
	FED. MED. CENT. ADO-EKITI	
	Personnel Costs	30,000,000
	Overhead Costs	8,200,450
	Total	38,200,450
	FED. MED. CENT. KOGI STATE	
	Personnel Costs	25,000,000
	Overhead Costs	8,200,450
	Total	33,200,450
	FED. MED. CENT. BAUCHI STATE	
	Personnel Costs	25,000,000
	Overhead Costs	8,200,450
	Total	33,200,450
	FED. MED. CENT. KEBBI STATE	
	Personnel Costs	25,000,000
	Overhead Costs	8,200,450
	Total	33,200,450
	FED. MED. CENT. TARABA STATE	
	Personnel Costs	25,000,000
	Overhead Costs	8,200,450
	Total	33,200,450
	FED. MED. CENT. JIGAWA STATE	
	Personnel Costs	25,000,000
	Overhead Costs	8,200,450
	Total	33,200,450
	FED. MED. CENT. NASARAWA STATE	
	Personnel Costs	25,000,000
	Overhead Costs	8,200,450
	Total	33,200,450
	FED. MED. CENT. BAYELSA STATE	
	Personnel Costs	40,000,000
	Overhead Costs	8,200,450
	Total	48,200,450
	NATIONAL EYE CENTRE KADUNA	
	Personnel Costs	
	Overhead Costs	9,817,177
	Total	9,817,177
	NATIONAL EAR CARE CENTRE	
003648200029	Personnel Costs	
003648100011	Overhead Costs	9,914,746
	Total	9,914,746
	FED. STAFF CLINIC ASOKORO, ABUJA	
	Personnel Costs	10,000,000
	Overhead Costs	2,751,443
	Total	12,751,443
	FED. STAFF CLINIC HOSP. VICTORIA ISLAND	
	Personnel Costs	10,000,000
	Overhead Costs	2,751,443
	Total	12,751,443

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION'S FINAL =N=
	SUMMARY	
	Personnel Costs	1,453,133,920
	Overhead Costs	225,701,669
	Total	1,678,835,589
	PSYCHIATRIC HOSPITAL	
	PSY. HOSP. ENUGU	
003643100019	Personnel Costs	56,351,170
003643200028	Overhead Costs	8,126,971
	Total	64,478,141
	PSY. HOSP. KADUNA	
003644100012	Personnel Costs	56,350,000
003644200021	Overhead Costs	5,804,988
	Total	62,154,988
	PSY. HOSP. CALABAR	
003645100014	Personnel Costs	53,300,000
003645200023	Overhead Costs	5,804,988
	Total	59,104,988
	PSY. HOSP. MAIDUGURI	
003646100016	Personnel Costs	53,300,000
003646200025	Overhead Costs	5,804,988
	Total	59,104,988
	PSY. HOSP. SOKOTO	
003647100019	Personnel Costs	53,300,000
003647200028	Overhead Costs	5,804,988
	Total	59,104,988
	PSY. HOSP. YABA	
0036188100011	Personnel Costs	213,924,280
003618200020	Overhead Costs	20,998,083
	Total	234,922,363
	PSY. HOSP. ABEOKUTA	
003619100013	Personnel Costs	141,912,320
003619200022	Overhead Costs	14,477,925
	Total	156,390,245
	PSY. HOSP. BENIN	
003620100015	Personnel Costs	108,085,150
003620200024	Overhead Costs	11,285,003
	Total	119,370,153
	SUMMARY	
	Personnel Costs	736,522,920
	Overhead Costs	78,107,934
	Total	814,630,854
	ORTHOPAEDIC HOSPITALS	
	NOH, LAGOS	
003627100012	Personnel Costs	206,145,220
003617200021	Overhead Costs	25,248,565
	Total	231,393,785

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION'S FINAL =N=
	NOH, DALA KANO	
003617100019	Personnel Costs	135,986,850
003617200028	Overhead Costs	14,755,665
	Total	150,742,515
	NOH, ENUGU	
003616100016	Personnel Costs	158,193,730
003616200025	Overhead Costs	18,034,702
	Total	176,228,432
	SUMMARY	
	Personnel Costs	500,325,800
	Overhead Costs	58,038,931
	Total	558,364,731
	AGENCIES	
	NATIONAL HEALTH INSURANCE SCHEME	
003653100012	Personnel Costs	36,911,790
003653200020	Overhead Costs	27,221,720
	Total	64,133,510
	BOARD OF ORTHOPAEDIC	
	Personnel Costs	12,110,980
003623100012	Overhead Costs	1,462,763
003623200021	Total	13,573,743
	BOARD FOR PSY. HOSP.	
003624100015	Personnel Costs	15,000,000
003624200024	Overhead Costs	2,309,378
	Total	17,309,378
	BOARD FOR TEACH. HOSP.	
003637100017	Personnel Costs	1,500,000
003625200026	Overhead Costs	205,334
	Total	1,705,334
	NAFDAC	
003637100016	Personnel Costs	165,760,860
003637200025	Overhead Costs	20,566,234
	Total	186,327,094
	NAT. PRY. H/CARE DEV.	
003636100013	Personnel Costs	115,000,000
003636200022	Overhead Costs	18,159,521
	Total	133,159,521
	NURSING & MIDWIFERY COUNCIL	
00365100011	Personnel Costs	19,000,000
00365200020	Overhead Costs	1,139,927
	Total	20,139,927
	PHARMACIST COUNCIL OF NIG.	
003634100019	Personnel Costs	19,000,000
003634200028	Overhead Costs	1,139,927
	Total	20,139,927
	MED. & DENTAL COUNCIL	
003633100016	Personnel Costs	26,346,380
003633200025	Overhead Costs	2,401,004
	Total	28,747,384

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION'S FINAL =N=
	NAT. P/G MED. COLLEGE	
003632100014	Personnel Costs	32,378,710
003632200023	Overhead Costs	2,920,569
	Total	35,299,279
	RADIOGRAPHERS REG. BOARD	
003654100015	Personnel Costs	4,000,000
003654200023	Overhead Costs	998,686
	Total	4,998,686
	DENTAL TEACH. REG. HOSP	
003655100017	Personnel Costs	2,000,000
003655200025	Overhead Costs	998,686
	Total	2,998,686
	DENTAL LTECH. REG. BOARD	
003656100019	Personnel Costs	8,495,520
003656200027	Overhead Costs	2,249,675
	Total	10,745,195
	HEALTH CARE RECORDS REG. BOARD	
003657100012	Personnel Costs	8,400,000
003657200020	Overhead Costs	2,118,611
	Total	10,518,611
	INST. OF MED. LAB TECH REG. BOARD OF NIG.	
003658100014	Personnel Costs	1,500,000
003658200022	Overhead Costs	2,452,306
	Total	3,952,306
	OPTOMETRISTS REG. BOARD	
003659100016	Personnel Costs	2,500,000
003659200024	Overhead Costs	1,094,528
	Total	3,594,528
	PHYSIOTHERAPIST REG. BOARD	
003660100019	Personnel Costs	3,000,000
003660200027	Overhead Costs	732,937
	Total	3,732,937
	NATIONAL PROGRAMME ON IMMUNISATION (NPI)	
003661100015	Personnel Costs	29,293,140
003661200023	Overhead Costs	6,876,100
	Total	36,169,240
	POP. ACT. FUND AGENCY (PAFA)	
	Personnel Costs	10,000,000
	Overhead Costs	3,644,333
	Total	13,644,333
	INTER COUNTRY CENTRE FOR ORAL HEALTH (ICOH) JOS	
	Personnel Costs	10,500,000
	Overhead Costs	4,750,000
	Total	15,250,000
	NATIONAL ABOVIRUS AND VECTOR RESEARCH	
	Personnel Costs	9,000,000
	Overhead Costs	950,000
	Total	9,950,000

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION'S FINAL =N=
	FEDERAL SCHOOL OF RADIOGRAPHY	
	Personnel Costs	8,764,350
	Overhead Costs	950,000
	Total	9,714,350
	FEDERAL SCHOOL OF DENTAL TECHNOLOGY	
	Personnel Costs	12,000,000
	Overhead Costs	975,689
	Total	12,975,689
	ENV. HEALTH OFFICERS TUTORS, IBADAN	
	Personnel Costs	1,000,000
	Overhead Costs	975,689
	Total	1,975,689
	NURSE TUTORS TRAINING, ENUGU	
	Personnel Costs	1,000,000
	Overhead Costs	975,689
	Total	1,975,689
	NURSE TUTORS TRAINING, AKOKA, YABA	
	Personnel Costs	1,000,000
	Overhead Costs	975,689
	Total	1,975,689
	NURSE TUTORS TRAINING, KADUNA	
	Personnel Costs	1,000,000
	Overhead Costs	975,689
	Total	1,975,689
	NURSE TUTORS TRAINING, IBADAN	
	Personnel Costs	1,000,000
	Overhead Costs	975,689
	Total	1,975,689
	FEDERAL SCHOOL OF PHYSIOTHERAPY, KANO	
	Personnel Costs	5,000,000
	Overhead Costs	975,689
	Total	5,975,689
	NAT. TB LEP. REFERRED HOSP. & TRAINING CENTRE, ZARIA	
	Personnel Costs	20,000,000
	Overhead Costs	3,902,756
	Total	23,902,756
	FED. SCH. MED. LAB. JOS	
	Personnel Costs	5,000,000
	Overhead Costs	975,689
	Total	5,975,689
	SUMMARY	
	Personnel Costs	590,907,730
	Overhead Costs	118,513,494
	Total	709,421,224

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION'S FINAL =N=
	FEDERAL STAFF CLINICS	
	FED. STAFF CLINIC ABUJA	2,927,067
	FED. STAFF CLINIC LAGOS	2,298,225
	FED. STAFF CLINIC ENUGU	1,895,959
	FED. STAFF CLINIC IBADAN	1,740,287
	FED. STAFF CLINIC ABEOKUTA	1,895,959
	FED STAFF CLINIC PORTHARCOURT	1,895,959
	FED. STAFF CLINIC JOS	1,895,959
	FED. STAFF CLINIC MAIDUGURI	1,895,959
	FED. STAFF CLINIC ILORIN	1,895,959
	FED. STAFF CLINIC KADUNA	1,895,959
	FED. STAFF CLINIC KANO	1,895,959
	FED. STAFF CLINIC DAMATURU	917,148
	FED. STAFF CLINIC DUTSE	917,148
	FED. STAFF CLINIC UMUAHIA	917,148
	FED. STAFF CLINIC KATSINA	917,148
	FED. STAFF CLINIC MAKURDI	917,148
	FED. STAFF CLINIC ASABA	917,148
	FED. STAFF CLINIC YOLA	917,148
	FED. STAFF CLINIC UYO	917,148
	FED. STAFF CLINIC ABAKALIKI	917,148
	FED. STAFF CLINIC OWERRI	1,895,959
	FED. STAFF CLINIC CALABAR	1,740,287
	FED. STAFF CLINIC BENIN CITY	1,740,287
	FED. STAFF CLINIC SOKOTO	1,740,287
	FED. STAFF CLINIC AWKA	1,740,287
	FED. STAFF CLINIC ASOKORO, ABUJA	2,751,443
	FED. STAFF CLINIC HOSP. VICTORIA IS.	2,751,443
	FED. STAFF CLINIC AKURE	1,740,287
	FED STAFF EYE CLINICS	2,008,446
	FED. STAFF DENTAL CLINICS	2,008,446
	TOTAL	50,504,749
	POST HEALTH SERVICES (PHS)	
	PHS ABUJA	487,844
	PHS YOLA	682,982
	PHS JALINGO	682,982
	PHS MAIDUGURI	682,982
	PHS, DAMATURU	487,844
	PHS, KANO	487,844
	PHS, KATSINA	682,982
	PHS, DUTSE	487,844
	PHS, ILORIN	682,982
	PHS, SOKOTO	682,982
	PHS, IBADAN	682,982
	PHS, ABEOKUTA	487,844
	PHS, PORTHARCOURT (Bonny, Brass, Onne, Aiport & Wharf)	2,439,222
	PHS, CALABAR	682,982
	PHS, LAGOS, IKEJA, TINCAN, APAPA, IDIROKO	2,439,222
	PHS, WARRI	487,844
	SUB-TOTAL	13,269,369
	ONCHOCERCIASIS	
	On cho, Bauchi Zone	731,767
	On cho, Ibadan Zone	731,767
	On cho, Enugu Zone	731,767
	On cho, Kaduna Zone	731,767
	Sub-Total	2,927,067

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION'S FINAL =N=
	INSTITUTE OF CHILD HEALTH	
	Institute of Child Health (LUTH) Lagos	731,767
	Institute of Child Health (LUTH) Benin	731,767
	Institute of Child Health (LUTH) Ibadan	731,767
	Institute of Child Health (LUTH) Zaria	731,767
	Institute of Child Health (Enugu)	731,767
	SUB-Total	3,658,833
	NATIONAL HEALTH EQUIPMENT TRAINING CENTRES (NHETC)	
	NHETC, ENUGU	487,844
	NHETC, MAIDUGURI	487,844
	NHETC, ZARIA	487,844
	SUB-Total	1,463,533
	GENERAL SUMMARY	
	Personnel Costs	7,717,711,680
	Overhead Costs	1,244,962,207
	Grand Total: Health	8,962,673,887
	ENHANCE DOCTOR'S ALLOWANCES	2,050,000,000

CLASSIFICATION DETAILS EXPENDITURE		APPROPRIATION'S
CODE		FINAL
		=N=
HEAD:00370000000 - MINISTRY OF INDUSTRY		
0037012000027	Travel & Transport	12,064,314
0037012000035	Utility Services	2,390,820
0037012000043	Telephone Services	5,012,100
0037012000050	Stationery	8,801,370
0037012000068	Maintenance of Furniture and Equipment	4,058,775
0037012000076	Maint. Of Vehicles & other Cap. Assets	10,755,000
0037012000084	Consultancy Services	693,000
0037012000092	Contributions & Subventions	25,404,975
003701200108	Training & Staff Development	9,595,018
003701200116	Entertainment & Hospitality	1,899,000
003701200124	Miscellaneous Expenses	15,996,005
003701200132	Contribution to Foreign Bodies	24,910,164
003701200140	Motor Vehicle Advances	1,485,000
	Total	123,065,541
SUMMARY		
	Personnel Costs	160,940,890
	Overhead Costs	123,065,541
	Total	284,006,431
PART II		
EXPLANATORY NOTE		
SON		
003702100013	Personnel Costs	52,000,000
003702200022	Overhead Costs	26,100,000
	Total	78,100,000
CADD		
003703100015	Personnel Costs	27,000,000
003703200024	Overhead Costs	17,100,000
	Total	44,100,000
NAC		
003704100018	Personnel Costs	29,000,000
003704200027	Overhead Costs	15,300,000
	Total	44,300,000
ITF		
003705100010	SIWES	650,000,000
003705200029	ITF (SIWES running Costs)	8,100,000
	Total	658,100,000
NIPC		
003706100012	Personnel Costs	89,000,000
003706200021	Overhead Costs	58,500,000
	Total	147,500,000
SUMMARY PART II		
	Personnel Costs	847,000,000
	Overhead Costs	125,100,000
	Total	972,100,000
GENERAL SUMMARY		
	Personnel Costs	1,007,940,890
	Overhead Costs	248,165,541
	Total	1,256,106,431

CLASSIFICATION DETAILS EXPENDITURE		APPROPRIATION'S
CODE		FINAL
		=N=
HEAD: 00380000008 - MINISTRY OF INFORMATION		
PART I (MAIN MINISTRY)		
003801200020	Travel and Transport	35,499,420
003801200038	Utility Services	8,490,000
003801200046	Telephone Services	4,075,000
003801200053	Stationery	6,991,920
003801200061	Maintenance of Furniture and Equipment	1,500,000
003801200079	Maintenance of Vehicles and Other Capital Assets	15,100,000
003801200087	Consultancy Services	137,700
003801200095	Contributions and Subventions	149,518,230
003801200101	Training and Staff Development	7,500,000
003801200119	Entertainment and Hospitality	144,000
003801200127	Miscellaneous Expenses	45,681,150
	Parastatals Pension Scheme	
003801200135	Contribution to Foreign Bodies	9,297,340
003801200143	Motor Vehicle Advances	1,350,000
003801200216	External Publicity	300,000,000
003801200224	Publications	10,251,570
003801200232	Publicity	19,900,000
003801200240	A WAI-C	31,500,000
003801200240	B Joint Conference/Seminar/NASS/Ministry	26,739,667
	TOTAL, Overhead Costs	673,675,997
SUMMARY - MAIN MINISTRY		
	Personnel Costs	522,272,530
	Overhead Costs	673,675,997
	Total Main Ministry	1,195,948,527
PART II - PARASTATALS - CONTRIBUTIONS AND SUBVENTIONS		
1.00	Nigerian Television Authority (NTA)	
003801200013	Personnel Cost	457,522,620
003802200022	Overhead Costs	200,000,000
	Insurance of Building & Equipment	100,000,000
	Total	757,522,620
2.00	Federal Radio Corporation of Nigeria (FRCN)	
003803100015	Personnel Costs	199,261,510
003803200024	Overhead Costs	200,000,000
	Insurance of Building & Equipment	100,000,000
	Total	499,261,510
3.00	New Agency of Nigeria (NAN)	
003805100010	Personnel Costs	54,764,320
003805200029	Overhead Costs	100,000,000
	Total	154,764,320
5.00	Voice of Nigeria (VON)	
003807100015	Personnel Cost	63,308,680
003807200024	Overhead Costs	100,000,000
	Insurance of Building & Equipment	100,000,000
	Total	263,308,680
6.00	Nigeria Institute of Public Relations (NIPR)	
003808100017	Personnel Costs	2,838,580
003808200026	Overhead Costs	5,872,110
	Total	8,710,690

CLASSIFICATION DETAILS EXPENDITURE		APPROPRIATION'S
CODE		FINAL
		=N=
7.00	National Broadcasting Commission (NBC)	
003809100019	Personnel Costs	17,183,730
003809200028	Overhead Costs	100,000,000
	Insurance of Building & Equipment	100,000,000
	Total	217,183,730
8.00	Nigeria Press Council (NPC)	
003810100012	Personnel Costs	13,452,910
003810200021	Overhead Costs	29,337,530
	Total	42,790,440
9.00	Advertising Practitioners Council of Nigeria	
003811100015	Personnel Costs	4,403,320
003811200024	Overhead Costs	6,006,220
	Total	10,409,540
19.00	National Film and Video Censor Board	
003821100018	Personnel Costs	7,665,510
003821200027	Overhead Costs	6,843,700
	Total	14,509,210
	SUMMARY, PARASTATALS	
	Personnel Costs	820,401,180
	Overhead Costs	1,148,059,560
	Total: Parastatals	1,968,460,740
	GENERAL SUMMARY	
	Personnel Costs	1,342,673,710
	Overhead Costs	1,821,735,557
	Total, Information	3,164,409,267

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION'S FINAL =N=
HEAD: 0039000000	MINISTRY OF INTERNAL AFFAIRS	
	PART I - MAIN MINISTRY	
003901200020	Travel and Transport	14,497,947
003901200038	Utility Services	4,364,222
003901200046	Telephone Services	3,927,800
003901200053	Stationery	4,800,645
003901200061	Maintenance of Furniture and Equipment	3,421,550
003901200079	Maintenance of Vehicles and Other Capital	20,075,423
003901200087	Consultancy Service	0
003901200095	Grants, Contributions and Subventions	1,745,689
003901200101	Training and Staff Development	3,491,378
003901200119	Entertainment and Hospitality	872,844
003901200127	Miscellaneous Expenses	3,273,167
003901200224	Border Patrol	0
003901200143	Motor Vehicle Advance	1,745,689
003901200240	National Day Celebrations	11,346,978
003901200305	Prisons and Immigrations Board	4,713,360
003901200313	Budget Monitoring and Implementation	2,007,542
003901200321	Bilateral/Multi-latera Cooperation	1,309,267
003901200339	Maintenance of Computer	763,739
003901200347	Marriage Regis Runing Costs	872,844
003901200354	Audit Inspection	1,571,120
	Expatriate Quota and Private Guard Monitor	872,844
	Printing of Naturalisation of Expatriate Quota and Pri	872,844
	New Budget Exercise	1,745,689
	New Budget Workshop	872,844
	New Project Monotoring	0
	TOTAL	89,165,430
	MAIN - MINISTRY	
	Personnel Costs	444,003,640
	Overhead Costs	89,165,430
	Total	533,169,070
	DEPARTMENT OF NATIONAL CIVIL REGISTRATION (DNCR)	
003905200029	Travel and Transport	3,491,378
003905200037	Utility Services	2,094,827
003905200045	Telephone Services	1,745,689
003905200052	Stationery	3,360,451
003905200060	Maintenance of Furniture and Equipment	1,309,267
003905200078	Maintenance of Vehicles and Other Capital	2,618,533
003905200086	Consultancy Service	6,109,911
	Grants, Contributions and Subventions	0
	Training and Staff Development	872,844
	Entertainment and Hospitality	87,284
	Miscellaneous Expenses	392,780
003905200142	Motor Vehicle Advance	130,927
	Total	22,213,892
	Personnel Costs	
	Overhead Costs	22,213,892
	Total: = DNCR	22,213,892

CLASSIFICATION DETAILS EXPENDITURE		APPROPRIATION'S
CODE		FINAL
HEAD: 0039000000	PARASTATALS - PRISION	=N=
003902200024	Travel & Transport	19,202,579
003902200032	Utility Services	5,673,489
003902200040	Telephone Services	5,673,489
003902200057	Stationery	5,237,067
003902200065	Maintenance of Furniture and Equipment	3,404,094
003902200073	Maintenance of Vehicles and Other Capital	10,474,134
003902200218	Rations for Prisoners	1,849,528,288
003902200226	Prison Farms	5,586,205
003902200234	Staff Uniforms	87,284,450
003902200242	Prison Drugs	30,549,557
003902200251	Stores Bedding & Uniforms	174,568,900
003902200105	Training & Staff Development	6,202,782
003902200269	Welfare Services	7,419,178
003902200113	Entertainment & Hospitality	916,487
003902200277	Prison Industries	4,626,076
003902200121	Miscellaneous Expenses	2,446,932
003902200285	Prison Hospital Services	10,081,354
003902200293	Preventive Health Services	13,965,512
003902200309	Prison Security	2,618,533
003902200147	Motor Vehicle Advances	916,487
003902200325	Diagnosis and Classification of Equipment	3,491,378
003902200333	Maintenance of Agric. Machineries of Equipment	1,832,973
003902200341	Budget/Ration Monitoring & Supervisions of	1,832,973
003902200358	Psychological and Mental Health Service	1,915,021
	After Care Service	2,618,533
	Staff Welfare and Refund of Medical Expenses	3,054,956
	Management of Training Institution Viz PS	87,284,450
	Maintenance Workshop Tools and Mechanic	872,844
	Maintenance of Prison and Armed Squad	1,745,689
	Maintenance of Communication Equipment	872,844
	Total	2,351,897,256
	Personnel Costs	2,654,453,180
	Overhead Costs	2,351,897,256
	Total	5,006,350,436
	IMMIGRATION	
003904200022	Travel and Transport	21,821,112
003904200035	Utility Services	4,364,222
003904200043	Telephone Services	4,364,222
003904200050	Stationery	4,364,222
003904200068	Maintenance of Furniture and Equipment	2,400,322
003904200076	Maintenance of Vehicles and Other Capital	13,965,512
003904200221	Overseas Missions	8,728,445
003904200108	Training & Staff Development	22,816,155
003904200247	Rations for Prisoners	1,745,689
003904200116	Entertainment & Hospitality	418,965
003904200254	Ceremonia/Regimental Uniform	43,642,225
003904200124	Miscellaneous Expenses	5,237,067
003904200262	Immigration Operation Genenral	3,927,800
003904200213	Printing of Passports	87,284,450
003904200140	Motor Vehicle Advances	654,633
003904200239	Deportation and Repatriation	2,618,533
003904200270	Refugee Adm.	3,491,378
	First Aids and Drugs	654,633
	<u>New Training Institution</u>	0
	Immigration Command & Staff Collage, Sokoto	3,491,378
	Immigration Training School, Kano	2,618,533
	Immigration Training School, Orlu	2,618,533

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION'S FINAL =N=
	Investigation Activities	4,364,222
	Bordar Patrol Runing Costs (Air land and Sea)	34,428,199
	Sport Development and Sporting Activities	2,618,533
	Total: =	282,638,989
	Personnel Costs	1,901,543,180
	Overhead Costs	282,638,989
	Total: =IMMIGRATION	2,184,182,169
	CUSTOMS, IMMIGRATION, PRISONS PENSION OFFICE (CIPP)	
003906100012	Personnel Costs	0
003906100217	Overhead Costs	7,370,020
	Total:=(CIPP)	7,370,020
	GENERAL SUMMARY	
	Personnel Costs	5,000,000,000
	Overhead Costs	2,674,729,583
	GRAND Total:- Ministry of Internal Affairs	7,674,729,583

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION'S FINAL =N=	=N=
Head: 00400000008:- OFFICE OF HEAD OF THE CIVIL SERVICE OF THE FEDE			
004000200025	Travel & Transport	36,000,000	
004000200036	Utility Services	3,960,000	
004000200041	Telephone Services	4,950,000	
,004000200058	Stationery	5,850,000	
004000200066	Maint. Of Furniture & Equipment	4,950,000	
004000200074	Maint. of Vehicles & other Capital assets.	5,400,000	
004000200082	Consultancy Services	5,400,000	
004000200090	Contribution & Subventions	450,000	
004000200106	Training & Staff Development	8,100,000	
004000200114	Entertainment & Hospitality	4,635,000	
004000200122	Miscellaneous Expenses	9,405,000	
004000200130	Rent	10,386,000	
004000200148	Motor Vehicle Advances	4,500,000	
	Total:	103,986,000	

SUMMARY: PART 1

Personel Costs	290,774,380
Overhead Costs	103,986,000
Total:	394,760,380

ESTABLISHMENT AND PENSIONS OFFICE

Travel & Transport	8,642,223
Utility Services	900,000
Telephone Services	270,000
Stationery	9,000,000
Maint. Of Furniture & Equipment	1,800,000
Maint. of Vehicles & other Capital assets.	2,700,000
Consultancy Services	5,400,000
Contribution & Subventions	3,600,000
Training & Staff Development	8,100,000
Entertainment & Hospitality	1,530,000
Miscellaneous Expenses	9,000,000
Contribution to Foreign Bodies	
Motor vehicle advances	4,500,000
Meeting of Directors of PRS in the Civil Service	1,800,000
Fed. Civil Service Manpower Survey	2,700,000
Running Costs of Pensions and Recond HQTRS only	6,300,000
Total:	66,242,223

MANPOWER DEVELOPMENT OFFICE

Travel & Transport	4,950,000
Utility Services	540,000
Telephone Services	720,000
Stationery	1,350,000
Maint. Of Furniture & Equipment	900,000
Maint. of Vehicles & other Capital assets.	2,700,000
Consultancy Services	225,000
Contribution & Subventions	9,000,000
Training & Staff Development	3,600,000
Entertainment & Hospitality	900,000
Miscellaneous Expenses	1,080,000
Contribution to Foreign Bodies	
Motor vehicle advances	900,000
Human Resources Dev. Programme	8,100,000
Inspectorate & Centrally Conducted Exams.	12,600,000
Running Costs of FCT's (HQ only)	2,700,000
Total:	50,265,000

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION'S FINAL =N=
	MANAGEMENT SERVICES OFFICE	
	Travel & Transport	5,400,000
	Utility Services	270,000
	Telephone Services	1,350,000
	Stationery	900,000
	Maint. Of Furniture & Equipment	540,000
	Maint. of Vehicles & other Capital assets.	1,800,000
	Consultancy Services	3,600,000
	Contribution & Subventions	756,000
	Training & Staff Development	6,300,000
	Entertainment & Hospitality	540,000
	Miscellaneous Expenses	900,000
	Contribution to Foreign Bodies	
	Motor vehicle advances	900,000
	Human Resources Dev. Programme	7,200,000
	Mgt. Services Conferences	2,700,000
	Organisation Dev. Reforms Implementation	7,200,000
	Regular Review of Job Evaluation & Grading of Position in va	
		7,200,000
	Total:	47,556,000
	PUBLIC SERVICE OFFICE	7,200,000
	Travel & Transport	900,000
	Utility Services	1,800,000
	Telephone Services	7,200,000
	Stationery	1,800,000
	Maint. Of Furniture & Equipment	1,800,000
	Maint. of Vehicles & other Capital assets.	1,350,000
	Consultancy Services	
	Contribution & Subventions	6,300,000
	Training & Staff Development	5,400,000
	Entertainment & Hospitality	1,800,000
	Miscellaneous Expenses	
	Contribution to Foreign Bodies	
	Motor vehicle advances	1,800,000
	Promotion of Pool Officers (Services Wide)	30,600,000
	Total:	67,950,000
	SERVICE WELFARE OFFICE	
	Travel & Transport	7,200,000
	Utility Services	36,000,000
	Telephone Services	24,300,000
	Stationery	900,000
	Maint. Of Furniture & Equipment	4,500,000
	Maint. of Vehicles & other Capital assets.	48,851,001
	Consultancy Services	0
	Contribution & Subventions	
	Training & Staff Development	4,500,000
	Entertainment & Hospitality	9,000,000
	Miscellaneous Expenses	38,760,300
	Contribution to Foreign Bodies	0
	Motor vehicle advances	450,486
	Total:	174,461,787

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION'S FINAL =N=
	PART II - PARASTATALS	
	1. Administrative Staff College of Nigeria (ASCON) Badagry, Lagos.	
004003100013	Personel Costs	96,000,000
004003200021	Overhead Costs	25,200,000
	Total:	121,200,000
	2. West African Magt. Dev. Institute, Badagry, Lagos.	
004004100016	Personel Costs	2,000,000
004004200024	Overhead Costs	16,200,000
	Total:	18,200,000
	3. Federal Housing Loans Board	
	Personel Costs	18,000,000
	Overhead Costs	16,200,000
	Total:	34,200,000
	4. PENSION AREA OFFICES	
	Personel Costs	
	Overhead Costs	26,100,000
	Total:	26,100,000
	5. REVIEW PANEL ON CIVIL SERVICE REFORMS	
	Personel Costs	10,000,000
	Overhead Costs	9,000,000
	Total:	19,000,000
	SUMMARY: PART II	
	Personel Costs	116,000,000
	Overhead Costs	92,700,000
	Total:	208,700,000
	FEDERAL TRAINING CENTERS (6 Nos)	
	Personel Costs	55,000,000
	Overhead Costs	26,100,000
	Total:	81,100,000
	PART III	
	Federal Civil Service Club Lagos.	
	Federal Civil Service Club Yaba	
	Federal Civil Service Club Satelite Town	
	Federal Civil Service Club Abuja	
	Federal Civil Service Club Lawn Tennis Club, Abuja	
	Total	
	GENERAL SUMMARY	
	Personel Costs	461,774,380
	Overhead Costs	629,261,010
	Grand Total:	1,091,035,390

CLASSIFICATION DETAILS EXPENDITURE		APPROPRIATION'S
CODE		FINAL
		=N=
HEAD: 004100000009 - MINISTRY OF JUSTICE		
004101200029	Travel & Transport	89,208,639
004101200037	Utility Services	5,413,500
004101200042	Telephone Services	5,850,000
004101200052	Stationery	11,640,150
004101200060	Maint. Of Furniture & Equipment	1,350,000
004101200078	Maint. of Vehicles & other Capital assets.	14,719,500
004101200086	Consultancy Services	1,125,000
004101200094	Contribution & Subventions	41,850,000
004101200100	Training & Staff Development	4,552,965
004101200118	Entertainment & Hospitality	3,150,000
004101200126	Miscellaneous Expenses	9,513,360
004101200134	Contribution to Foreign Bodies	9,286,965
004101200142	Motor vehicle advances	900,000
004101200215	Allowance to Counsel	3,809,250
004101200223	Outstanding Liabilities	
	Total overhead Costs	202,369,329
SUMMARY		
	Personnel Costs	100,173,500
	Overhead Costs	202,369,329
	Total	302,542,829
PART II - PARASTATALS - CONTRIBUTIONS AND SUBVENTIONS		
NIGERIAN LAW REFORM COMMISSION		
004102100012	Personnel Costs	23,080,160
4102200021'00	Overhead Costs	25,085,700
	Total	48,165,860
LEGAL AID COUNCIL		
00413100014	Personnel Costs	41,655,890
004103200023	Overhead Costs	16,299,900
	Total	57,955,790
COUNCIL OF LEGAL EDUCATION		
004104100017	Personnel Costs	80,899,380
004105200026	Overhead Costs	53,305,515
	Total	134,204,895
NIGERIA INSTITUTE OF ADVANCE LEGAL STUDIES		
004105100019	Personnel Costs	29,051,730
004105200028	Overhead Costs	14,616,234
	Total	43,667,964
NATIONAL HUMAN RIGHTS COMMISSION		
004108100016	Personnel Costs	33,191,770
	Overhead Costs	56,505,474
	Total	89,697,244
REGIONAL CENTRE FOR INTERNATIONAL ARBITRATION		
	Personnel Costs	3,094,570
	Overhead Costs	10,620,000
	Total	13,714,570
NATIONAL DRUG LAW ENFORCEMENT AGENCIES		
	Personnel Costs	394,411,620
	Overhead Costs	187,200,000
	Total	581,611,620

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION'S FINAL =N=
	SUMMARY PARASTATALS	
	Personnel Costs	605,385,120
	Overhead Costs	363,632,823
	TOTAL PARASTATALS	969,017,943
	GENERAL SUMMARY	
	Personnel Costs	705,558,620
	Overhead Costs	566,002,152
	Total, JUSTICE	1,271,560,772

CLASSIFICATION DETAILS EXPENDITURE		APPROPRIATION'S
CODE		FINAL
		=N=
HEAD:00420000007 - FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY		
00421200029	Travel & Transport	32,773,148
00421200037	Utility Services	2,046,119
00421200045	Telephone Services	7,601,092
00421200052	Stationery	4,320,000
00421200060	Maint. Of Furniture & Equipment	2,229,038
00421200078	Maint. of Vehicles & other Capital assets.	8,703,000
00421200086	Consultancy Services	1,774,800
00421200094	Contribution & Subventions	0
00421200100	Training & Staff Development	5,229,455
00421200118	Entertainment & Hospitality	2,043,900
00421200126	Miscellaneous Expenses	7,670,379
00421200134	Contribution to Foreign Bodies	25,719,656
00421200142	Motor vehicle advances	2,218,469
	Labour Union Consultants	450,000
	Bridging-Gap Loan to NLC	450,000
	Sub-Total	103,229,055
SUMMARY		
	Personnel Costs	244,000,000
	Overhead Costs	103,301,055
	Total	347,301,055
CONTRIBUTION AND SUBVENTION		
PART II - Parastatals		
INDUSTRIAL ABITRATION PANEL		
004202100012	Personnel Costs	0
004202200021	Overhead Costs	17,190,000
	Total	17,190,000
MICHEAL IMODUDU INST. LABOUR STUDIES		
004203100014	Personnel Costs	20,000,000
004203200023	Overhead Costs	11,700,000
	Total	31,700,000
NATIONAL PRODUCTIVITY CENTRE		
004204100017	Personnel Costs	72,000,000
004204200026	Overhead Costs	21,600,000
004204200034	National Productivity Day	18,269,253
004204200042	Productivity Awareness	
004204200059	Productivity Improvement Scheme (PIS)	
	Total	111,869,253
NATIONAL DIRECTORATE OF EMPLOYMENT		
004204100017	Personnel Costs	272,710,940
004204200026	Overhead Costs	47,700,000
	Total	320,410,940
SUMMARY, PARASTATALS		
	Personnel Costs	372,710,940
	Overhead Costs	116,459,253
	Total	489,170,193
MINISTRY OF LABOUR GENRAL SUMMARY		
PART 1 (MAIN MINISTRY)		
	Personnel Costs	244,000,000
	Overhead Costs	103,301,055
	Total	347,301,055

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION'S FINAL =N=
	PART II (PARASTATALS)	
	Personnel Costs	372,710,940
	Overhead Costs	116,459,253
	Total	489,170,193
	 GENERAL SUMMARY	
	Personnel Costs	616,720,940
	Overhead Costs	219,760,308
	Grand Total Labour Ministry	836,481,248

CLASSIFICATION DETAILS EXPENDITURE		APPROPRIATION'S
CODE		FINAL
		=N=
HEAD:00430000007 - FEDERAL MINISTTY OF POWER AND STEEL		
0043012300029	Travel & Transport	30,065,850
0043012300037	Utility Services	1,800,000
0043012300045	Telephone Services	8,100,000
0043012300052	Stationery	5,535,000
0043012300060	Maint. Of Furniture & Equipment	2,295,000
0043012300078	Maint. of Vehicles & other Capital assets.	9,298,836
0043012300086	Consultancy Services	585,000
0043012300094	Contribution & Subventions	720,000
0043012300100	Training & Staff Development	2,734,965
0043012300118	Entertainment & Hospitality	1,620,000
0043012300126	Miscellaneous Expenses	16,245,000
0043012300134	Contribution to Foreign Bodies	12,105,000
0043012300142	Motor vehicle advances	513,180
0043012300159	Rent	
0043012300167	Preliminary Investigation	
0043012300173	Power Operation	
0043012300183	Pension Scheme, NSRMEA (R. I.E)	
	Sub Total	91,617,831
	MAIN MINISTRY (PART 1)	
	Personnel Costs	81,474,450
	Overhead Costs	91,617,831
	Total	173,092,281
	PART II	
	PARASTATALS	
	AJAKUTA STEEL COMPLEX	
004305100019	Personnel Costs	721,654,130
004305200028	Overhead Costs	39,049,992
	Total	760,704,122
	NATIONAL IRON ORE MINING, ITAKPE	
004306100011	Personnel Costs	236,325,230
004306200020	Overhead Costs	58,542,984
	Total	294,868,214
	NATIONAL STEEL & RAW MATERIALS EXPLORATION	
	AGENCY, KADUNA	
004303100014	Personnel Costs	79,358,630
004303200023	Overhead Costs	20,155,590
	Total	99,514,220
	NATIONAL METALLURGICAL DEV. CENTRE, JOS	
004302100012	Personnel Costs	61,732,450
004302200021	Overhead Costs	21,376,800
	Total	83,109,250
	NATIONAL METALLURGICAL TRAINING INST.	
004304100017	Personnel Costs	55,935,950
004304200026	Overhead Costs	30,938,661
	Total	86,874,611
	ARREARS OF SALATY FOR THE STEEL SECTOR	
	Personnel Costs	916,309,900
	Overhead Costs	
	Total	916,309,900

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION'S FINAL =N=
	SUMMARY PARASTATALS PART II	
	Personnel Costs	2,071,316,020
	Overhead Costs	170,064,027
	Total	2,241,380,047
	 GENERAL SUMMARY	
	Total Personnel Costs	1,236,480,570
	Arrears of Salary for the Steel sector	916,309,900
	Total Overhead Costs	261,681,858
	Grand Total	2,414,472,328

CLASSIFICATION DETAILS EXPENDITURE		APPROPRIATION'S
CODE		FINAL
		=N=
HEAD:00440000007- FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY		
4401200029	Travel & Transport	14,400,000
4401200037	Utility service	3,589,200
4401200045	Telephone Services	4,950,000
4401200052	Stationery	7,200,000
4401200060	Maintenance of Furniture & Equipment	3,421,440
4401200078	Maintenance of Vehicles & other Capital	7,790,400
4401200086	Consultancy Services	540,000
4401200086	Consultancy & Subventions	
4401200094	Training & Staff Development	3,159,153
4401200100	Entertainment & Hospitality	2,250,000
4401200118	Miscellaneous Expenses	14,400,000
4401200126	Contribution to Foreign Bodies	4,500,000
4401200134	Motor Vehicle Advances	324,000
4401200142	Insurance of Govt. Properties	108,000
4401200223	Special Research support Grant	6,751,485
4401200231	Hosting of National Council for Science & T	1,350,000
4401200029	Rent of office & Res. Accommodation	
	Relocation of staff from Lagos to Abuja	
	London Science Desk	5,400,000
	Total	80,133,678
	SUMMARY	
	Personnel Costs	45,612,450
	Overhead Costs	80,133,678
	Total	125,746,128
	PART II PARASTATALS	
	NIGERIA BUILDING AND ROAD RESEARCH INSTITUTE, LAGOS.	
4402100012	Personnel Costs	50,398,970
4402200021	Overhead Costs	19,355,625
	Total	69,754,595
	PART III- PROJECT DEVELOPMENT INSTITUTE, ENUGU	
4403100014	Personnel Costs	56,443,730
4403200023	Overhead Costs	16,245,000
	Total	72,688,730
	PART IV - NATIONAL INSTITUTE FOR CHEMICAL AND LEATHER TECHNOLOGY, ZARIA	
440400017	Personnel Costs	53,197,670
4404200026	Overhead Costs	14,108,535
	Total	67,306,205
	PART V - NATIONAL INSTITUTE FOR PHARMACEUTICAL RESEARCH AND DEVELOPMENT, ABUJA.	
4405100019	Personnel Costs	53,197,670
4405200028	Overhead Costs	14,108,535
	Total	67,306,205
	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH, KADUNA.	
440600011	Personnel Costs	60,025,930
440620020	Overhead Costs	11,749,383
	Total	71,775,313

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION'S FINAL =N=
	PART VII - NIGERIAN INSTITUTE FOR MEDICAL RESEARCH, YABA	
4407100014	Personnel Costs	39,432,260
4407200023	Overhead Costs	7,803,000
	Total	47,235,260
	PART VIII - NIGERIAN STORED PRODUCT RESEARCH, ILORIN	
40810016	Personnel Costs	44,140,000
40820025	Overhead Costs	7,866,000
	Total	52,006,000
	PART IX - NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY, IBADAN	
4409100018	Personnel Costs	7,000,000
4409200027	Overhead Costs	5,647,500
	Total	12,647,500
	PART X - NATIONAL OFFICE OF TECHNOLOGY ACQUISITION & PROMOTION, LAGOS	
4400100011	Personnel Costs	37,350,000
44002200020	Overhead Costs	13,584,222
	Total	50,934,222
	PART XI - FEDERAL INSTITUTE FOR INDUSTRIAL RESEARCH, OSHODI	
4401100014	Personnel Costs	65,789,550
4402200023	Overhead Costs	15,394,500
	Total	81,184,050
	PART XII - TECHNOLOGY BUSINESS INCUBATOR CENTRE, AGEGE	
4402100016	Personnel Costs	4,500,000
4402200025	Overhead Costs	5,895,000
	Total	10,395,000
	PART XIII - TECHNOLOGY BUSINESS INCUBATOR CENTRE ABA	
4402100018	Personnel Costs	3,300,000
4402200027	Overhead Costs	5,895,000
	Total	9,195,000
	PART XIV - TECHNOLOGY BUSINESS INCUBATOR CENTRE, KANO	
4402100011	Personnel Costs	3,000,000
4402200020	Overhead Costs	5,895,000
	Total	8,895,000
	PART XV - COLLEGE OF CHEMICAL AND LEATHER TECHNOLOGY, ZARIA	
4402200022	Personnel Costs	25,000,000
	Overhead Costs	11,396,034
	Total	36,396,034
	PART XVI - NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES	
402100015	Personnel Costs	31,000,000
402200024	Overhead Costs	13,233,087
	Total	44,233,087

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION'S FINAL =N=
	PART XVII - SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE, ENUGU	
4402100018	Personnel Costs	31,647,970
4402200027	Overhead Costs	8,383,365
	Total	40,031,335
	PART XVIII - SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE, MINNA	
4402100010	Personnel Costs	12,243,470
4402200029	Overhead Costs	5,895,000
	Total	18,138,470
	PART XIX - CENTRE FOR ADAPTATION OF TECHNOLOGY, AWKA	
4402100012	Personnel Costs	9,280,750
4402200021	Overhead Costs	8,284,464
	Total	17,565,214
	PART XX - HYDRAULIC EQUIPMENT RESEARCH INSTITUTE, KANO	
4420100014	Personnel Costs	6,228,750
4420200023	Overhead Costs	5,895,000
	Total	12,123,750
	PART XXI - SHEDA SCIENCE AND TECHNOLOGY COMPLEX, ABUJA	
4424100017	Personnel Costs	18,504,400
4421200026	Overhead Costs	15,320,250
	Total	33,824,650
	PART XXII - ENERGY COMMISSION OF NIG. & ENERGY CENTRE, LAGOS	
4422100019	Personnel Costs	
442200028	Overhead Costs	
	Total	
	PART XXIII - NATIONAL CENTRE FOR REMOTE SENSING	
4423100011	Personnel Costs	14,434,810
4423200020	Overhead Costs	5,193,000
	Total	19,627,810
	PART XXIV - NATIONAL CENTER FOR TECHNOLOGY MANAGEMENT	
4424100014	Personnel Cost	4,825,290
4424200023	Overhead Cost	14,034,600
	Total	18,859,890
	PART XXV - REGIONAL CENTER FOR TECHNOLOGY MANAGEMENT	
4425100016	Personnel Cost	11,500,000
4425200025	Overhead Cost	15,750,000
	Total	27,250,000
	PART XXVI - ENGINEERING MATERIALS DEVELOPMENT INSTITUTE, AKURE	
4426100018	Personnel Cost	10,078,710
4426200027	Overhead Cost	5,872,500
	Total	15,951,210

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION'S FINAL =N=
	PART XXVII - UN CENTER FOR SPACE SCIENCE & TECHNOLOGY, ILE - IFE	
4427100011	Personnel Cost	
4427200029	Overhead Cost	
	Total	
	PART XXVIII - NIGERIA NATURAL MEDICE DEVELOPMENT AGENCY	
	Personnel Cost	4,703,500
	Overhead Cost	4,950,000
	Total	9,653,500
	PART XXIX - TECHNOLOGY BUSINESS INCUBATOR CENTER, NNEWI	
	Personnel Cost	2,500,000
	Overhead Cost	3,690,000
	Total	6,190,000
	PART XXX - TECHNOLOGY BUSINESS INCUBATOR CENTER, CALABAR	
	Personnel Cost	2,500,000
	Overhead Cost	3,690,000
	Total	6,190,000
	PART XXXI - TECHNOLOGY BUSINESS INCUBATOR CENTER, MINNA	
	Personnel Cost	3,000,000
	Overhead Cost	2,913,750
	Total	5,913,750
	PART XXXII - NATIONAL ENGINEERING & DEVELOPMENT CENTER, NNEWI	
	Personnel Cost	1,500,000
	Overhead Cost	2,660,616
	Total	4,160,616
	PART XXXIII - NATIONAL ENGINEERING & DEVELOPMENT CENTER, WARRI	
	Personnel Cost	1,500,000
	Overhead Cost	900,000
	Total	2,400,000
	TECHNOLOGY BUSINESS INCUBATOR CENTRE, MAIDUGURI	
	Personnel Costs	1,500,000
	Overhead Costs	900,000
	Total	2,400,000
	TECHNOLOGY BUSINESS INCUBATOR CENTRE, BENIN	
	Personnel Costs	1,500,000
	Overhead Costs	900,000
	Total	2,400,000
	TECHNOLOGY BUSINESS INCUBATOR CENTRE, SOKOTO	
	Personnel Costs	1,500,000
	Overhead Costs	900,000
	Total	2,400,000

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION'S FINAL =N=
	TECHNOLOGY BUSINESS INCUBATOR CENTRE, UYO	
	Personnel Costs	1,500,000
	Overhead Costs	900,000
	Total	2,400,000
	TECHNOLOGY BUSINESS INCUBATOR, B/KEBBI	
	Personnel Costs	1,500,000
	Overhead Costs	900,000
	Total	2,400,000
	TECHNOLOGY BUSINESS INCUBATOR CENTRE, IGBOTAKO	
	Personnel Costs	1,500,000
	Overhead Costs	900,000
	Total	2,400,000
	TECHNOLOGY BUSINESS INCUBATOR CENTRE, BAUCHI	
	Personnel Costs	1,500,000
	Overhead Costs	900,000
	Total	2,400,000
	NAT. SPACE RES. & DEVE. AGENCY, ABUJA	
	Personnel Costs	5,000,000
	Overhead Costs	2,783,529
	Total	7,783,529
	AFRICAN REGIONAL CENTRE FOR SPACE SCIE. & TECH. EDU	
	Personnel Costs	1,000,000
	Overhead Costs	900,000
	Total	1,900,000
	CO-OPERATIVE INFORMATION NETWORK	
	Personnel Costs	1,000,000
	Overhead Costs	900,000
	Total	1,900,000
	Parastatals Summary	
	Personnel Costs	673,707,960
	Overhead Costs	279,055,989
	Total	952,763,949
	GENERAL SUMMARY	
	Personnel Costs	719,320,410
	Overhead Costs	359,189,667
	Total, Science and Technology	1,078,510,077

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION'S FINAL =N=
HEAD: '004500000 - MINISTRY OF SPORT AND SOCIAL DEVELOPMENT		
004501200029	Travel & Transport	33,296,974
004501200037	Utility service	13,107,678
004501200045	Telephone Services	9,612,205
004501200029	Stationery	8,909,296
004501200052	Maintenance of Furniture & Equipment	2,490,164
004501200060	Maintenance of Vehicles & other Capital	23,546,351
004501200078	Consultancy Services	6,640,304
004501200086	Contributions & Subventions	1,025,920,522
004501200094	Training & Staff Development	8,632,611
0045012000100	Entertainment & Hospitality	1,328,891
0045012000118	Miscellaneous Expenses	7,802,357
0045012000126	Contribution to Foreign Bodies	2,490,114
0045012000134	Motor Vehicle Advances	1,827,279
0045012000142	Public Enlightenment	5,229,239
	Rehabilitation Service	20,385,932
	Publication	3,486,160
	Monitoring and Evaluation	5,229,239
	Insurance of Assets	9,430,211
	Care for the Elderly	19,920,912
	Workshops Conference Seminars and Meeting	4,980,228
	Total	1,214,266,665
	SUMMARY, MAIN MINISTRY	0
	Personnel Costs	174,287,730
	Overhead Costs	1,214,266,665
	Total	1,388,554,395
		0
	PART II - PARASTATALS - CONTRIBUTIONS AND SUBVENTIONS	0
	Personnel Costs	24,381,360
	Overhead Costs	298,637,440
	Total	323,018,800
		0
	National Institute for Sports (NIS)	0
	Personnel Costs	21,245,290
	Overhead Costs	39,272,982
	Total	60,518,272
	SUMMARY, PARASTATALS	
	Personnel Costs	45,626,650
	Overhead Costs	337,910,422
	Total	383,537,072
	GENERAL SUMMARY	
	Personnel Costs	219,914,380
	Overhead Costs	1,552,177,087
	Grand Total, Spots and Social Development	1,772,091,467

CLASSIFICATION DETAILS EXPENDITURE		APPROPRIATION'S
CODE		FINAL
		=N=
HEAD:'004600000 PUBLIC COMPLAINTS COMMISSION		
004600200026	Travel & Transport	25,199,856
004600200034	Utility service	3,690,000
004600200042	Telephone Services	3,600,000
004600200059	Stationery	7,897,500
004600200067	Maintenance of Furniture & Equipment	2,256,165
004600200075	Maintenance of Vehicles & other Capital	16,560,000
004600200083	Consultancy Services	801,000
004600200091	Contributions & Subventions	9,000
004600200107	Training & Staff Development	2,880,000
004600200115	Entertainment & Hospitality	630,000
004600200123	Miscellaneous Expenses	5,673,870
004600200133	Contribution to Foreign Bodies	112,500
004600200149	Motor Vehicle Advances	450,000
	Total:	69,759,891
SUMMARY		
	PERSONAL COST:	174,098,880
	OVERHEAD COST:	69,759,891
	GRAND TOTAL MAIN & RECURRENT	243,858,771

CLASSIFICATION DETAILS EXPENDITURE		APPROPRIATION'S
CODE		FINAL
HEAD:'00470000007 -FEDERAL CIVIL SERVICE COMMISSION		=N=
004700200026	Travel & Transport	35,100,000
004700200034	Utility service	3,600,000
004700200042	Telephone Services	5,400,000
004700200059	Stationery	22,500,000
004700200069	Maintenance of Furniture & Equipment	4,500,000
004700200073	Maintenance of Vehicles & other Capital	21,600,000
004700200083	Consultancy Services	1,800,000
004700200091	Contributions & Subventions	258,678
004700200107	Training & Staff Development	4,500,000
004700200115	Entertainment & Hospitality	2,700,000
004700200123	Miscellaneous Expenses	31,019,094
	Contribution to Foreign Bodies	0
004700200149	Motor Vehicle Advances	1,326,717
	Total:	134,304,489
SUMMARY		
	Personnel Costs	73,122,140
	Overhead Costs	134,304,489
	Total:	207,426,629

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION'S FINAL =N=
HEAD:00480000007-MINISTRY OF COMMERCE		
0043012300029	Travel & Transport	14,256,000
0043012300037	Utility Services	8,550,000
0043012300045	Telephone Services	8,550,000
0043012300052	Stationery	10,296,000
0043012300060	Maint. Of Furniture & Equipment	5,940,000
0043012300078	Maint. of Vehicles & other Capital assets.	16,200,000
0043012300086	Consultancy Services	720,000
0043012300094	Contribution & Subventions	1,440,000
0043012300100	Training & Staff Development	7,776,000
0043012300118	Entertainment & Hospitality	5,589,000
0043012300126	Miscellaneous Expenses	6,756,750
0043012300134	Contribution to Foreign Bodies	18,917,253
0043012300142	Motor vehicle advances	1,800,000
	TOTAL	106,791,003
	SUMMARY	
	Personnel Costs	297,839,964
	Overhead Costs	106,791,003
	TOTAL	404,630,967
	OVERSEAS DESK	
	Nigerian Trade Office Taiwan	
004811100014	Personnel Costs	43,480,000
00481200025	Overhead Costs	
	TOTAL	43,480,000
	NIGERIA COMMERCIAL DESK GENEVA	
004811100016	Personnel Costs	85,509,860
004811100025	Overhead Costs	
	TOTAL	85,509,860
	TOTAL OVERSEAS DESK	128,989,860
	INVESTIGATING COMMITTEE FOR ANTI-DUMPING AND UNFAIR TRADE	
	Personnel Costs	
	Overhead Costs	
	TOTAL	
	Total Main Ministry & Overseas Desk Personel C	426,829,824
	Total Main Ministry & Overseas Desk Overhead C	106,791,003
	Total Main Ministry	533,620,827
	PARASTATALS	
	NIGERIAN EXPORT PROMOTION COUNCIL	
004802100018	Personnel Costs	45,918,967
004802200028	Overhead Costs	21,425,400
004802100039	Participating in Foreign Fairs	21,960,000
004802100047	State Committee on Export Promotion	3,600,000
	TOTAL	92,904,367
	NIGERIAN ACCOUNTING STANDARD BOARD	
004804100019	Personnel Costs	20,000,000
004802400026	Overhead Costs	8,276,400
	TOTAL	28,276,400
	TRADE FAIR COMPLEX	
004805100019	Personnel Costs	23,992,634
004805200028	Overhead Costs	49,500,000
	TOTAL	73,492,634

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION'S FINAL =N=
	FEDERAL PRODUCE INSPECTION	
004806200020	Overhead Costs	3,528,000
	TOTAL	3,528,000
	NIGERIAN EXPORT PROCESSING ZONE AUTHORITY	
004807100014	Personnel Costs	43,584,451
004807200023	Overhead Costs	30,870,000
	TOTAL	74,454,451
	CONSUMER PROTECTION COUNCIL	
004809100018	Personnel Costs	47,677,044
004809200027	Overhead Costs	4,315,500
	TOTAL	51,992,544
	EXTERNAL TRADE SECTOR	
	Personnel Costs	
004808200025	Overhead Costs	4,554,468
	TOTAL	4,554,468
	COMMODITY EXCHANGE COUNCIL	
004811100014	Personnel Costs	
004811200022	Overhead Costs	2,700,000
	TOTAL	2,700,000
	INSTITUTES	
	WEIGHT & MEASURE TRAINING INSTITUTE	
	Personnel Costs	
	Overhead Costs	1,800,000
	TOTAL	1,800,000
	FEDERAL PRODUCE TRAINING INSTITUTE LAGOS	
	Personnel Costs	
	Overhead Costs	1,800,000
	TOTAL	1,800,000
	FOREIGN TRADE INSTITUTE OF NIGERIA	
	Personnel Costs	
	Overhead Costs	1,800,000
	TOTAL	1,800,000
	SUMMARY PARASTATAL	
	Personnel Costs	181,173,096
	Overhead Costs	156,129,768
	TOTAL	337,302,864
	GENERAL SUMMARY	
	Personnel Costs	608,002,920
	overhead Costs	262,920,771
	GRAND TOTAL	870,923,691

CLASSIFICATION DETAILS EXPENDITURE		APPROPRIATION'S
CODE		FINAL
		=N=
HEAD:004900000007 - FEDERAL MINISTRY OF TRANSPORT		
004901200029	Travel & Transport	26,100,000
004901200037	Utility service	8,212,500
004901200045	Telephone Services	7,380,000
004901200052	Stationery	13,500,000
004901200060	Maintenance of Furniture & Equipment	7,290,000
004901200078	Maintenance of Vehicles & other Capital Assets	14,220,000
004901200086	Consultancy Services	1,800,000
004901200094	Contributions & Subventions	9,000,000
004901200100	Training & Staff Development	8,730,000
004901200118	Entertainment & Hospitality	1,800,000
004901200126	Miscellaneous Expenses	13,500,000
004901200134	Contribution to Foreign Bodies	15,480,000
004901200142	Motor Vehicle Advances	2,700,000
004901200215	Maintenance of River Craft	
004901200223	National Exam	
	Total	129,712,500
MAIN MINISTRY SUMMARY FOR		
	Personnel Costs	118,765,134
	Overhead costs	129,712,500
	Total	248,477,634
PART II PARASTATALS		
A. NITT ZARIA		
044902100012	Personnel Costs	65,620,602
004902200021	Overhead Costs	27,000,000
004902200039	Training Participant	14,850,000
	Total NITT	107,470,602
B. MARITIME ACADEMY OF NIGERIA		
004903200014	Personnel Costs	39,479,514
004903200023	Overhead Costs	40,500,000
004903200031	Insurance of Government Property	990,000
004903200049	Training Participant	2,970,000
	Total MAN	83,939,514
C. NIGERIAN RAILWAY OPERATING COST		
004904200026	Personnel Costs	
	Operating Overhead Cost	581,400,000
D. NIGERIAN RAILWAYS		
004904200034	Hospital	
	Operating Overhead cost	85,050,000
	Sub-Total, Railway	666,450,000
		0
E. PORT SECURITY		
		2,333,969
NIGERIA INLAND WATER WAYS AUTHORITY (NIWA)		
004905100019	Personnel Costs	92,542,980
004905200027	Overhead Cost	21,510,000
	Total NIWA	1,449,286,949
SUMMARY, PART 1		
	Personnel Costs	197,643,096
	Overhead Cost	776,603,969
	Total Parastatals	974,247,065

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION'S FINAL =N=
	GENERAL SUMMARY FOR 2000	
	Personnel Costs	315,564,700
	Overhead Cost	906,316,470
	GRAND TOTAL	1,257,881,170

CLASSIFICATION DETAILS EXPENDITURE		APPROPRIATION'S
CODE		FINAL
		=N=
HEAD: 005000000008 - MINISTRY OF PETEOLEUM RESOURCES		
5001200027	Travel and Transport	60,000,000
5001200035	Utility Services	1,725,000
5001200043	Telephone Services	7,000,000
5001200050	Stationery	7,500,000
5001200068	Maintenance of Furniture and Equipment	10,250,000
5001200076	Maintenance of Vehicles & Other Capital	12,250,000
5001200084	Consultancy Services	1,050,000
5001200092	Contributions and Subventions	
5001200108	Training and Staff Development	6,700,000
5001200116	Entertainment and Hospitality	5,250,000
5001200124	Miscellaneous Expenses	65,650,000
5001200132	Contribution to Foreign Bodies	241,887,046
	Housing of APPA Conferencde	
5001200140	Motor Vehicle Advances	300,000
	Total	419,562,046
	Personnel Costs	51,942,976
	Overhead Costs	419,812,046
	Total:	471,755,022
CONTRIBUTION AND SUBVENTION		
PART II	PETROLEUM TRAINING INSTITUTE	
	Travel and Transport	4,000,000
	Utility Services	5,000,000
	Telephone Services	1,250,000
	Stationery	1,600,000
	Maintenance of Furniture and Equipment	1,750,000
	Maintenance of Vehicles & Other Capital Assets	12,000,000
	Consultancy Services	1,250,000
	Contributions and Subventions	
	Training and Staff Development	10,200,000
	Entertainment and Hospitality	600,000
	Miscellaneous Expenses	5,000,000
	Contribution to Foreign Bodies	
	Motor Vehicle Advances	1,050,000
	Rent for Residential Accommodation	1,050,000
	Council Members Allowances/Travelling & Other Expences	
	Total:	46,450,000
	Personnel Costs	1,331,971,487
	Housing Grant	
	Salary Arrears	
	Overhead Costs	46,450,000
	Total:	1,378,421,487
OPERATIONS DEPARTMENT		
PETROLEUM PART (III) DEPARTMENT OF PETROLEUM RESOURCES (DPR)		
5002200029	Travel and Transport	25,000,000
5002200037	Utility Services	25,000,000
5002200045	Telephone Services	20,000,000
5002200052	Stationery	5,000,000
5002200060	Maintenance of Furniture and Equipment	10,000,000
5002200078	Maintenance of Vehicles & Other Capital	20,000,000
5002200860	Consultancy Services	2,500,000
5002200094	Contributions and Subventions	
5002200100	Training and Staff Development	25,000,000

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION'S FINAL =N=
5002200118	Entertainment and Hospitality	2,500,000
5002200126	Miscellaneous Expenses	56,355,905
5002200134	Contribution to Foreign Bodied	
5002200142	Motor Vehicle Advances	25,000,000
5002200215	Crude Oil Operation	6,000,000
5002200228	Field Office Operations	3,000,000
	Total	225,355,905
	Personnel Costs	1,743,306,712
	Housing Grant	
	Overhead Costs	230,355,905
	Total, Part III (DPR)	1,973,662,617
	GENERAL SUMMARY	
	Personnel Cots	2,990,000,000
	Overhead Coats	179,014,131
	Grand Total, Petroleum Resources	3,169,014,131

CLASSIFICATION DETAILS EXPENDITURE		APPROPRIATION'S
CODE		FINAL
		=N=
HEAD: 00510000007 - MINISTRY OF WORKS AND HOUSING		
005101200028	Travel and Transport	41,456,241
005101200036	Utility Services	37,800,000
005101200049	Telephone Services	17,100,000
005101200051	Stationery	37,287,000
005101200069	Maintenance of Furniture and Equipment	30,600,000
005101200077	Maintenance of Vehicles & Other Capital	400,635,000
005101200085	Consultancy Services	7,200,000
005101200095	Contributions and Subventions	84,639,600
005101200109	Training and Staff Development	10,046,070
005101200117	Entertainment and Hospitality	7,200,000
005101200125	Miscellaneous Expenses	13,035,924
005101200133	Contribution to Foreign Bodied	39,624,750
005101200142	Motor Vehicle Advances	3,600,000
005101200214	Production of Atlas	8,100,000
005101200222	Field Headquarters Operating Costs	16,200,000
005101200230	Maintenace of Highways	477,000,000
	Total	1,231,524,585
SUMMARY - MAIN MINISTRY		
	Personnel Costs	2,381,607,200
	Overhead Costs	1,231,524,585
	Total	3,613,131,785
PART II - PARASTATALS - CONTRIBUTIONS AND SUBVENTIONS		
Federal School of Survey, Oyo		
005103100013	Personnel Costs	24,863,650
005103100022	Overhead Costs	25,050,348
	Total	49,913,998
Federal Housing Authority		
005104100016	Personnel Costs	116,993,520
005104100025	Overhead Costs	28,515,186
	Total	145,508,706
SUMMARY, PARASTATALS		
	Personnel Costs	141,857,170
	Overhead Costs	53,565,534
	Total	195,422,704
GENERAL SUMMARY		
	Personnel Costs	2,523,464,370
	Overhead Costs	1,285,090,119
	Grand total, Works & Housing	3,808,554,489

CLASSIFICATION DETAILS EXPENDITURE		APPROPRIATION'S
CODE		FINAL
		=N=
HEAD: 0052000006 - MINISTRY OF COMMUNICATIONS		
005201200028	Travel and Trasport	12,757,500
005201200038	Utility Service	7,038,000
005201200044	Telephone Service	5,292,936
005201200051	Stationery	8,058,177
005201200069	Mtc. Of Furniture and Equipment	3,539,700
005201200077	Mtc. Of Vehicle and other Capital Assets	19,820,250
005201200085	Consultancy Service	
005201200093	Contribution and Subventions	
005201200109	Training and Staff Development	5,832,000
005201200117	Entertainment and Hospitality	554,400
005201200125	Miscellaneous Expenses	2,910,600
005201200133	Contribution to Foreign Bodies	28,025,267
005201200141	Motor Vehicle Advances	970,200
	TOTAL: MAIN MIN.	94,799,030
SUMMARY		
	Personnel Costs	52,639,810
	Overhead Costs	94,799,030
	Total	147,438,840
Part I - PARASTATALS - CONTRIBUTIONS AND SUBVENTIONS		
NIGERIA POSTAL SERVICES (NIPOST)		
005203100013	Personnel Costs	910,360,190
005203200022	Overhead Costs	
	Total	910,360,190
NIGERAI COMMUNICATIONS COMMISSION		
005202100011	Personnel Costs	
005202200020	Overhead Costs	
	Total	
SUMMARY, PARASTATALS		
	Personnel Costs	910,360,190
	Overhead Costs	
	Total	910,360,190
GENERAL SUMMARY		
	Personnel Costs	963,000,000
	Overhead Costs	94,799,034
	Total Communication	1,057,799,034

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION'S FINAL =N=
HEAD 0053000000	CONSOLIDATED REVENUE FUND CHARGES	
	PART II-JUDICIARY - First Line Charge	
	AUDITOR GENERAL FOR THE FEDERATION	
530800005	AUDITOR GENERAL FOR THE FEDERATION SALARIES	
5308100007	Staff and Personnel Costs	
53081000015	Auditor General for the Federation	187,200
	Sub-Total: Salaries	187,200
5308200008	Allowances	
5308200210	Allowances for the Auditor General for the Federation	
		247,110
	Sub Total : Allowances	247,110
	Total, Salaries & Allowances	434,310
	PART IX	
530900007	FEDERAL CIVIL SERVICE COMMISSION	
	Salaries	
5309000017	Chairman	216,000
	Commissioners	2,808,000
	Sub-Total: Salaries	3,024,000
	Allowances	
	Allowances of Chairman,	228,900
	Allowances of Commissioners	3,087,900
	Sub-Total Allowances	3,316,800
	Total Salaries and Allowances	6,340,800
	PART X	
53110000003	PUBLIC COMPLAINT COMMISSION	
53111000005	Salaries	
	Chief Commisioners	195,600
	Commisioners	5,017,200
	Sub-Total: Salaries	5,212,800
	Allowances	
5311200259	Allowances of Chief Commissioners	402,660
	Allowances of 38 Commissioners	18,183,290
	Sub-Total Allowances	18,585,950
	Total Salaries and Allowances	23,798,750

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION'S FINAL =N=
	PART XI	
	PENSION & GRATITUDE	
531200005		
5312200269	Pension Statutory	6,705,221,610
531200277	Gratuties	3,000,760,660
531200309	Local Government Pensions & Contributions	473,000,000
	Pension Running Cost	45,000,000
	Bank Charges and Commision	
	Sub- Total: Pension & Grat. (Civilians)	10,223,982,270
	MILITARY PENSIONS & GRATUTIES (DMP)	
5312200285		
5312200317	Pension to be paid to States Military Pension	7,780,707,770
5312200325	Officers retirement and men discharge-projection	2,184,020,000
5312200333	Death benefits (Gratuity & 5 Years bulk pension	540,000,000
5312200341	Out standing payment on New pension Rate	
5312200358	Pension harmonisation Outstanding payment inclusion in regular payment for 1998	
	Payment harmonisation Arrears/ Disability/ Pension	240,000,000
5312200366	Re-Imbursement due to States	
	Pension Running Cost	25,000,000
	Sub- Total: DPM	10,769,727,770
	POLICE PENSIONS & GRATUITIES	
5312200293		
	Pensions	2,306,711,100
	Gratuties	2,144,128,850
	Pensionn Running Cost	40,000,000
5312200374	Outstanding Arrears on Both pensions and Gratuties	
5312200384	Harmonisation	
	Police Pension Scheme	150,000,000
	Sub-Total Police Pensions	4,460,839,950
	CUSTOM IMMIGRATION AND PENSION OFFICE	
	Pensions	730,218,430
	Pensions Arrears and gratuties	
	Pension Arrears	1,100,000,000
	Death Benefits	
	Gratuties & Death Benefits	153,000,000
	Harmonisation	
	Pension Running Cost	30,000,000
	Pension Fund Scheme Investment	70,000,000
	Sub-Total, CIPP	2,083,218,430
	Total, Poensions & Gratuties	27,717,768,420
	PART XIII	
	NIGERIA LAW REFORM COMMISSION	
5315000001	Salaries	
5315100012	Chairman	
	Full-Time Commisioners	
	Part time Commissioner	
	Sub-Total: Salaries	

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION'S FINAL =N=
531520005	Allowances	
5315200371	Consolidated Allowances for Chairman	
5315200289	Consolidated Allowances for Commissioners	
	Sub-Total, Allowances	
	Total, Salaries & Allowances	
	 PART XIV	
	INDEPENDENT NATIONAL ELECTORAL COMMISSION (INEC)	
531800019	Salaries	
	Chairman	273,940
	National Commissioners	2,567,230
	Secretary to the Commission	265,520
	Resident Electoral Commissioners	7,915,630
	Sub-Total, Salaries	11,022,320
	 Allowances	
5318200441	Consolidated Allowances for Chairman	337,150
5318200458	Consolidated Allowances for National Commissioners and Secretary	3,365,400
5318200466	Consolidated Allowances for Commissioners and Secretary	330,430
5318200474	Allowances for Resident Electoral Commissioners	10,376,640
	Sub-Total, Allowances	14,409,620
	Total, Salaries & Allowances	25,431,940
	 PART XV	
	NATIONAL POPULATION COMMISSION	
531800019	Salaries	
	Chairman	195,600
	Director General	187,250
	Commissioners	1,084,800
	Sub-Total: Salaries	1,467,650
	 Allowances	
5318200441	Chairman	431,390
	Director General	424,670
5318200458	Commissioners	2,997,550
	Sub-Total: Allowances	3,853,610
	Total Salaries & Allowances	5,321,260
	 PART XVI	
	POLICE COMMAND AND FORMATIONS	
53191100011	Salaries	
	Inspector-General of Police	246,110
	Deputy Inspector -General	222,080
	Sub-Total, Salaries	468,190
53192000508	ALLowances of IGP & DIG	1,158,100
	Sub-Total: Allowances	1,158,100
	Total: Salaries and Allowances	1,626,290

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION'S FINAL =N=
	PART XVIII	
	CODE OF CONDUCT BUREAU	
	Chairman	195,600
	Secretary	187,200
	Members	406,800
	Sub-Total, Salaries	789,600
	Allowances	
5320200559	Consolidated Allowances for the Chairman	212,580
	Consolidated Allowances for the Secretary	205,860
5320200567	Consolidated Allowances for the Members	467,640
	Sub-Total, Allowances	886,080
	Total: Salaries & Allowances	1,675,680
	SUMMARY OF CONSOLIDATED REVENUE FUND CHARGES	
PART I-VII	JUDICIARY - FIRST LINE CHARGE	0
PART VIII	AUDITOR GENERAL FOR THE FEDERATION	434,310
PART IX	FEDERAL CIVIL SERVICE COMMISSION	6,340,800
PART X	PUBLIC COMPLAINT COMMISSION	23,798,750
PART XI	PENSIONS & GRATUITIES	27,717,768,420
PART XIII	LAW REFORMS COMMISSION	
PART XV	INDEPENDENT NATIONAL ELECTORAL COMMISSION	25,431,940
PART XVI	NATIONAL POPULATION COMMISSION	5,321,260
PART XVII	POLICE COMMAND AND FORMATIONS	1,626,290
PART XVIII	CODE OF CONDUCT BUREAU	1,675,680
	TOTAL, CONSOLIDATED REVENUE FUND CHARGES INCLUDING DEBT CHARGES	27,782,397,450
	INTEREST PAYMENT PUBLIC DEBT CHARGES	70,000,000,000

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION'S FINAL =N=
HEAD:54	INDEPENDENT ELECTROL COMMISSION	
	Travel and Transport	68,070,879
	Utility Services	28,800,000
	Telephone Services	35,100,000
	Stationery	64,294,731
	Maintenance of Furniture and Equipment	57,285,657
	Maintenance of Vehicles & Other Capital Assets	81,057,780
	Consultancy Services	27,000,000
	Contributions and Subventions	0
	Training and Staff Development	36,900,747
	Entertainment and Hospitality	0
	Miscellaneous Expenses	63,466,200
	Contribution to Foreign Bodied	0
	Hosting of APPA Conference	0
	Motor Vehicle Advances	6,647,949
	Total	468,623,943
	SUMMARY	
	Personel Costs	647,542,597
	Overhead Costs	468,623,943
	Total	1,116,166,540
	Special Electroal Budget	191,304,348

CLASSIFICATION DETAILS EXPENDITURE
CODE

CLASSIFICATION DETAILS EXPENDITURE
CODE

CONTINGENCIES

APPROPRIATION'S
FINAL
=N=

APPROPRIATION'S
FINAL
=N=

800,265,006

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION'S FINAL =N=
	SERVICE-WIDE VOTES	
1	Utilities: NEPA and Water bills owed by the Armed Forces	300,000,000
2	Other Grants, Contribution and Subventions (Ministry of Cooperation and Integration in Africa)	200,000,000
3	Renewal of Rents by Ministries	550,000,000
4	Expenses Connected with Movement to Abuja	138,000,000
5	Margin for Increased Costs	500,000,000
6	Budget Implementation and Monitoring	30,000,000
7	Export Expansion Grant	
8	Recurrent Adjustment	650,000,000
9	Manufacturing-In-Bond Scheme	0
10	Payment of Requisitioned/Acquired properties by the Military	0
11	Indebtedness to Landlords in respect of rented Accommodation by the Military	0
12	Current Pension Scheme Premium including Arrears for Parastatals	0
13	Pre-Budget Studies Workshop and Seminar	7,500,000
14	Training of Budget Officers in Ministries/Agencies	15,000,000
15	Transition Programme to Civilian Govt.	0
16	Civil Service Wage Adjustment	0
17	a. Railway Pension Scheme	0
	b. Railway Insurance on Rolling Stock	452,000,000
18	Oil and Gas Project	0
19	Elected Members of the Nat. Assembly	0
20	Payment of Benefits Arising from Rationalisation of Civil Servants	1,140,048,492
21	Hotel Bills for State Protocol, State House and SGF Office	217,015,080
22	Maintenance Service Agreement Fee for National Women and Children Hospital	390,000,000
23	Office of Vice President (BPE Recurrent Exp.)	400,000,000
24	Ministry of Environment - Nation-wide Study of Erosion sites	50,000,000
	Sub-Total:	5,039,563,572

CLASSIFICATION DETAILS EXPENDITURE		APPROPRIATION'S
CODE		FINAL
		=N=
HEAD: - '005800000006 MINISTRY OF SOLID MINERALS DEVELOPMENT		
005800100025	Travel and Transport	85,126,041
005800100033	Utility Services	11,935,953
005800100041	Telephone Services	27,000,000
005800100051	Stationery	32,400,000
005800100066	Maintenance of Office Furniture and Equipment	18,900,000
005800100074	Maintenance of Vehicles & Other Capital Assets	55,798,380
005800100082	Consultancy Services	14,850,000
005800100099	Contributions and Subventions	19,800,000
005800100106	Training and Staff Development	15,300,000
005800100114	Entertainment and Hospitality	4,500,000
005800100122	Miscellaneous Expenses	22,950,000
005800100136	Contribution to Foreign Bodied	4,050,000
005800100148	Motor Vehicle Advances	2,700,000
	Ext. Publicity	-
	TOTAL:	315,310,374
	Personnel Costs	234,526,460
	Overhead Costs	315,310,374
	Total, Solid Minerals	549,836,834

CLASSIFICATION DETAILS EXPENDITURE CODE		APPROPRIATION'S FINAL =N=
HEAD: - '00590000007 MINISTRY OF AVIATION		
0059001200028	Travel and Transport	15,141,596
0059001200036	Utility Services	2,700,000
0059001200044	Telephone Services	2,700,000
0059001200051	Stationery	2,700,000
0059001200069	Maintenance of Office Furniture and Equipment	3,600,000
0059001200077	Maintenance of Vehicles & Other Capital Assets	5,400,000
0059001200085	Consultancy Services	720,000
0059001200093	Contributions and Subventions	180,000
0059001200104	Training and Staff Development	12,600,000
0059001200117	Entertainment and Hospitality	2,700,000
0059001200125	Miscellaneous Expenses	36,000,000
0059001200133	Contribution to Foreign Bodied	31,500,000
0059001200141	Motor Vehicle Advances	900,000
	TOTAL: -	116,841,596
MAIN MINISTRY SUMMARY		
	Personnel Costs	72,494,574
	Overhead Costs	116,841,596
	Total, Solid Minerals	189,336,170
PARASTATALS		
NIGERIAN COLLEGE OF AVIATION TECHNOLOGY, ZARIA		
005902100011	Personnel Costs	136,498,886
005902200022	Overhead Costs	110,428,468
	Total	246,927,354
NIGERIAN CIVIL AVIATION AUTHORITY		
005903100013	Personnel Costs	48,195,940
005903100022	Overhead Costs	68,001,093
	Total	116,197,033
METROLOGICAL SERVICES DEPARTMENT		
005904100016	Personnel Costs	110,087,220
005904200024	Overhead Costs	74,231,834
	Total	184,319,054
TOTAL PARASTATALS		
	Personnel Costs	294,782,046
	Overhead Costs	252,661,396
	Total	547,443,442
GENERAL SUMMARY		
	Personnel Costs	367,276,620
	Overhead Costs	369,502,992
	TOTAL, Aviation	736,779,612

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION'S FINAL =N=
	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	
	OVERHEAD COSTS:	
	Travel and Transport	11,700,000
	Utility Services	3,150,000
	Telephone Services	4,050,000
	Stationery	9,585,000
	Maintenance of Office Furniture and Equipment	6,279,606
	Maintenance of Vehicles & Other Capital Assets	8,763,489
	Consultancy Services	900,000
	Contributions and Subventions	2,250,000
	Training and Staff Development	4,050,000
	Entertainment and Hospitality	1,751,265
	Miscellaneous Expenses	18,000,000
	Contribution to Foreign Bodies	
	Motor Vehicle Advances	900,000
	Rent of Office and Residential Accommodation	
	Total	71,379,360
	Personnel Costs	30,500,000
	Overhead Costs	71,379,360
	Total, Salaries and Wages	101,879,360

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION'S FINAL =N=
HEAD: '0061	FEDERAL CHARACTER COMMISSION	
	Travel and Transport	60,014,358
	Utility Services	11,727,810
	Telephone Services	6,300,000
	Stationery	6,300,000
	Maintenance of Office Furniture and Equipment	4,281,264
	Maintenance of Vehicles & Other Capital Assets	6,451,668
	Consultancy Services	6,149,493
	Contributions and Subventions	
	Training and Staff Development	5,400,000
	Entertainment and Hospitality	3,600,000
	Miscellaneous Expenses	34,200,000
	Contribution to Foreign Bodies	
	Motor Vehicle Advances	5,400,000
	TOTAL	149,824,593
	Personnel Costs	132,777,040
	Overhead Costs	149,824,593
	Total, Federal Character	282,601,633

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION'S FINAL =N=
	PART VIIIA - POLICE AFFAIRS OFFICE	
	OVERHEAD COSTS	
002026200028	Travel & Transport	22,700,000
002026200036	Utility Services	5,400,000
002026200044	Telephone Services	8,640,000
002026200051	Stationery	12,825,000
002026200069	Maint. Of Office Furniture & Equip.	9,450,000
002026200077	Maint. Of Vehicles & other Cap. Assets	14,150,000
002026200085	Consultancy Services	2,700,000
002026200093	Contributions & Subventions	
002026200109	Training & Staff Development	4,950,000
002026200117	Entertainment & Hospitality	1,800,000
002026200125	Miscellaneous Expenses	13,500,000
	Contributionto Foreign Bodies	
002026200141	Motor Vehicles Advance	3,150,000
002026200214	Reund of Medical Expenses	1,350,000
002026200222	Police Council	1,800,000
002026200255	Legal Unit (Running Costs)	1,170,000
002026200263	Security	1,800,000
	TOTAL	105,385,000
	SUMMARY	
	Personnel Costs	203,130,420
	Overhead Costs	105,385,000
	Total	308,515,420
	PART VIIIB - POLICE PENSION OFFICE	
002027100012	Personnel Costs	25,095,010
002027200021	Overhead Costs	40,183,110
	Total	65,278,120
	PART VIIIC - POLICE SERVICE COMMISSION	
	Personnel Costs	20,000,000
	Overhead Costs	24,402,060
	Total	44,402,060
	PARTVIII A& B - POLICE AFFAIRS, PENSION OFFICE AND POLICE SERVICE COMMISSION	
	GENERAL SUMMARY	
	Personnel Costs	248,225,430
	Overhead Costs	169,970,170
	Total	418,195,600

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION'S FINAL =N=
	MINISTRY OF CULTURE & TOURISM	
	PART 1 (MAIN MINISTRY)	
	Travel & Transport	9,000,000
	Utility Services	3,060,000
	Telephone Services	2,767,500
	Stationery	9,000,000
	Maint. Of Office Furniture & Equip.	4,500,000
	Maint. Of Vehicles & other Cap. Assets	9,000,000
	Consultancy Services	900,000
	Contributions & Subventions	2,490,642
	Training & Staff Development	9,000,000
	Entertainment & Hospitality	450,000
	Miscellaneous Expenses	5,679,288
	Contributionto Foreign Bodies	1,800,000
	Motor Vehicles Advance	1,350,000
	External Publicity	
	Publications	
	WAI-C	
	TOTAL, Overhead Costs	58,997,430
	SUMMARY - MAIN MINISTRY	
	Personnel Costs	144,888,190
	Overhead Costs	58,997,430
	Total Main Ministry	203,885,620
	EXPLANATORY NOTE	
	EXTERNAL PUBLICITY	
	1. Allocation to the Information Centres Abroad	
	2. Running Costs	
	Total, External Publicity	
	PART II - PARASTATALS - CONTRIBUTIONS AND SUBVENTIONS	
	1. Nigerian Tourism Development Corporation	
003801200013	Personnel Costs	94,336,340
003802200022	Overhead Costs	16,502,175
	Total	110,838,515
	2. International Tourism Fairs Exhibition	0
003803100015	Personnel Costs	5,256,000
003803200024	Overhead Costs	5,256,000
	3. Domestic Fairs	
003805100010	Personnel Costs	0
3805200029	Overhead Costs	3,600,000
	Total	3,600,000
	Personnel Costs	60,627,170
003806100012	Overhead Costs	4,500,000
003806200021	Total	65,127,170
	5. Zonal Office	
003807100015	Personnel Costs	0
003807200024	Overhead Costs	3,600,000
	Total	3,600,000
	6. National Institute for Hospitality & Tourism Studies (nihotours)	
003808100017	Personnel Costs	63,075,450
003808200026	Overhead Costs	13,503,789
	Total	76,579,239

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION'S FINAL =N=
003810100012	8. Hotel and Catering School. Lagos	
003810200021	Personnel Costs	0
	Overhead Costs	900,000
	Total	900,000
	9. Hotel and Catering School. Benin	
003811100015	Personnel Costs	0
003811200024	Overhead Costs	900,000
	Total	900,000
	10. National Commission for Museum & Monuments	
003881200017	Personnel Costs	136,442,710
0038813200002	Overhead Costs	40,500,000
	Total	176,942,710
	11. National Council of Arts and Culture	
003813100019	Personnel Costs	60,791,860
003813200028	Overhead Costs	14,850,000
	Total	75,641,860
	12. Centre for Black African Arts & Civilization (CBAAC)	
003814100012	Personnel Costs	19,215,240
003814200021	Overhead Costs	15,300,000
	Total	34,515,240
	13. National Troupe of Nigeria	
003815100014	Personnel Costs	14,274,080
003815200023	Overhead Costs	21,246,480
	Total	35,520,560
	14 Nigeria CopyRight Commission	
003816100016	Personnel Costs	15,866,950
003816200025	Overhead Costs	14,400,612
	Total	30,267,562
	15 National Theatre	
003817100019	Personnel Costs	50,857,420
003817200028	Overhead Costs	37,165,815
	Total	88,023,235
	16 National Institute for Cultural Orientation	
003819100013	Personnel Costs	6,602,420
003819200022	Overhead Costs	6,427,485
	Total	13,029,905
	17 Hotel & Catering School. Enugu	
003819100013	Personnel Costs	0
003819200022	Overhead Costs	900,000
	Total	900,000
	18 National Gallery of Art	
003820100015	Personnel Costs	15,308,800
003820200024	Overhead Costs	13,590,000
	Total	28,898,800
	19 Hotel & Catering School. Kaduna	
003821100018	Personnel Costs	0
003821200027	Overhead Costs	900,000
	Total	900,000

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION'S FINAL =N=
	21 National War Museum, Umuahia	
003822100010	Personnel Costs	6,664,390
003822200028	Overhead Costs	6,352,758
	Total	13,017,148
	Institute of Archaeology & Museum Studies, Jos	
	Personnel Costs	6,145,570
	Overhead Costs	0
	Total	6,145,570
	SUMMARY, PARASTATALS	
	Personnel Costs	550,208,400
	Overhead Costs	220,395,114
	Total	770,603,514
	GENERAL SUMMARY	
	Personnel Costs	695,096,590
	Overhead Costs	279,392,544
	Total Culture & Tourism	974,489,134

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION'S FINAL =N=
	MINISTRY OF ENVIRONMENT	
	Travel and Trasport	18,792,000
	Utility Service	4,482,000
	Telephone Service	5,976,000
	Stationery	11,205,000
	Mtc. Of Furniture and Equipment	8,100,000
	Mtc. Of Vehicle and other Capital Assets	10,755,513
	Consultancy Service	6,300,000
	Contribution and Subventions	9,000,000
	Training and Staff Development	18,000,000
	Entertainment and Hospitality	4,500,000
	Miscellaneous Expenses	36,585,000
	Contribution to Foreign Bodies	9,000,000
	Motor Vehicle Advances	2,700,000
	TOTAL:	145,395,513
	 SUMMARY	
	Personnel Costs	432,339,460
	Overhead Costs	145,395,513
	Total	577,734,973

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION'S FINAL =N=
	WAGE ADJUSTMENT	
	Personnel	8,347,955,500
	Overhead	
	Total:	8,347,955,500

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION'S FINAL =N=
	PTF WINDING UP COMMITTEE	
	Personnel	10,000,000
	Overhead	
	Total:	10,000,000
	GRAND TOTAL (RECURRENT EXPENDITURE)	316,706,354,307.43