

2003 RECURRENT EXPENDITURE

| CLASSIFICATION CODE | DETAILS OF EXPENDITURE | YEAR 2002 APPROPRIATION ACT FIGURE | YEAR 2003 APPROPRIATION APPROVAL | REMARKS |
|---------------------|--|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| | THE PRESIDENCY | | | |
| | STATE HOUSE | | | |
| | OVERHEAD COSTS | | | |
| 002001200020 | Travel & Transport | 127,000,000 | 76,200,000 | |
| 002001200038 | Utility Services | 19,600,000 | 11,760,000 | |
| 002001200046 | Telephone Services | 113,996,000 | 68,397,600 | |
| 002001200053 | Stationery | 112,893,000 | 67,735,800 | |
| 002001200061 | Maintainance of Furniture | 9,800,000 | 5,880,000 | |
| 002001200079 | Maintainance of Vehicles & other Capital Assets | 60,000,000 | 36,000,000 | |
| 002001200087 | Consultancy Services | 4,900,000 | 2,940,000 | |
| 002001200095 | Contribution & Subventions | 0 | 0 | |
| | Chief of Staff | 20,000,000 | 12,000,000 | |
| | Chief Security Officer to C-in-C | 18,959,000 | 11,375,400 | |
| | Budget Monitoring and Price Intelligence | 250,000,000 | 150,000,000 | |
| 002001200101 | Training & Staff Development | 29,400,000 | 17,640,000 | |
| 002001200119 | Entertainment & Hospitality | 711,825,000 | 427,095,000 | |
| 002001200127 | Miscellaneous Expenses | 60,000,000 | 36,000,000 | |
| 002001200257 | Maintainance of Presidential Villa | 0 | 0 | |
| | On-Shore Component | 550,000,000 | 550,000,000 | |
| | Off-Shore Component | 1,272,200,000 | 1,272,200,000 | |
| 002001200143 | Motor Vehicle Advances | 31,360,000 | 18,816,000 | |
| 002001200224 | Press Centre | 19,600,000 | 11,760,000 | |
| | Expences Connected with Overseas & Local Presidential Tours | 1,200,000,000 | 1,320,000,000 | |
| | Rent/Maintenance of Residential Accommodations | 49,000,000 | 29,400,000 | |
| | Mtc. & Running costs of Nnamdi Azikwe Int. Airport | 39,200,000 | 23,520,001 | |
| | Total | 4,699,733,000 | 4,148,719,801 | |
| | SUMMARY: Part I | | | |
| | Personnel Costs | 159,552,480 | 159,552,480 | |
| | Overhead Costs | 4,699,733,000 | 4,148,719,801 | |
| | Total | 4,859,285,480 | 4,308,272,281 | |
| | GRANTS, CONTRIBUTIONS AND SUBVENTIONS | | | |
| | Chief Security Officer to the Head of State | | | |
| 002082100011 | Personnel Costs | | | |
| 002082200029 | Overhead Costs | 15,167,200 | 9,100,320 | |
| | Total | 15,167,200 | 9,100,320 | |
| | Chief of Staff | | | |
| 002083100013 | Personnel Costs | | | |
| 002083200021 | Overhead Costs | 18,000,000 | 10,800,000 | |
| | Total | 18,000,000 | 10,800,000 | |
| | Budget Monitoring and Price Intelligent Unit | | | |
| | Personnel Costs | | | |
| | Overhead Costs | 64,000,000 | 38,400,000 | |
| | Total | 64,000,000 | 38,400,000 | |
| | Summary Part I | | | |
| | Personnel Costs | 159,552,480 | 159,552,480 | |
| | Overhead Costs | 4,796,900,200 | 4,207,020,121 | |
| | Total | 4,956,452,680 | 4,366,572,601 | |
| | PART II | | | |
| ii | Aso Clinic (State House Clinic) | | | |
| 002086100010 | Personnel Costs | 146,400,000 | 147,203,397 | |
| 002086200028 | Overhead Costs | 190,000,000 | 137,600,000 | |
| | Total | 336,400,000 | 284,803,397 | |
| | PRESIDENTIAL AIR FLEET | | | |
| 002079200022 | Travel and Transport | 18,211,119 | 10,926,671 | |
| 002079200030 | Utility Service | 2,564,000 | 1,538,400 | |
| 002079200048 | Telephone Serv. | 5,160,000 | 3,096,000 | |
| 002079200055 | Stationery | 9,000,000 | 5,400,000 | |
| 002079200063 | Mtc. of Furniture | 4,132,000 | 2,479,200 | |
| 002079200071 | Mtc. of Vehicle & other Capital Assets | 11,400,000 | 6,840,000 | |
| 002079200089 | Consultancy Serv. | 0 | 0 | |
| 002079200097 | Contribution & Subventions | 1,237,000 | 742,200 | |
| 002079200103 | Training and Staff Dev. | 350,000,000 | 210,000,000 | |
| 002079200111 | Entertainment & Hospitality | 1,687,000 | 1,012,200 | |
| 002079200129 | Miscellaneous Expenses | 3,091,000 | 1,854,600 | |
| 002079200137 | Contribution to Foreign Bodies | 0 | 0 | |
| 002079200145 | Motor Vehicle Advances | 15,135,000 | 9,081,000 | |
| 002079200152 | Presidential Fleet: Insurance | 384,150,000 | 230,490,000 | |
| 002079200160 | Presidential Fleet: Maintenance | 1,460,000,000 | 1,000,000,000 | |
| | Air Craft Refueling | 135,000,000 | 157,000,000 | |
| | Insurance Premum for the Strategic Fuel Reserve Dept & Fuel Bowser | 40,250,000 | 24,150,000 | |
| | International Travel and Transport | 10,000,000 | 6,000,000 | |

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|---------------------|--------------------------------------|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| | SUB-TOTAL | 2,451,017,119 | 1,670,610,271 | |
| | SUMMARY | | | |
| | Personnel Costs | 74,392,680 | 74,623,002 | |
| | Overhead Costs | 2,451,017,119 | 1,670,610,271 | |
| | Total | 2,525,409,799 | 1,745,233,273 | |
| | GENERAL SUMMARY : STATE HOUSE | | | |
| | Personnel Costs | 380,345,160 | 381,378,879 | |
| | Overhead Costs | 7,437,917,319 | 6,015,230,392 | |
| | Total | 7,818,262,479 | 6,396,609,271 | |

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|---------------------|---|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| | OFFICE OF THE VICE PRESIDENT | | | |
| 002002200022 | Travel and Transport | 111,708,000 | 127,024,796 | |
| 002002200030 | Utility Service | 8,997,900 | 5,398,744 | |
| 002002200048 | Telephone Serv. | 14,817,886 | 8,890,732 | |
| 002002200055 | Stationery | 26,118,082 | 15,670,849 | |
| 002002200063 | Mtc. of Furniture | 15,565,007 | 9,339,004 | |
| 002002200071 | Mtc. of Vehicle & other Capital Assets | 43,893,320 | 26,335,992 | |
| 002002200089 | Consultancy Serv. | 13,479,296 | 8,087,578 | |
| 002002200097 | Contribution & Subventions | 40,811,449 | 24,486,869 | |
| 002002200130 | Training and Staff Dev. | 10,397,425 | 6,238,455 | |
| 002002200211 | Entertainment & Hospitality | 14,880,146 | 8,928,088 | |
| 002002200129 | Miscellaneous Expenses | 8,934,314 | 5,360,588 | |
| | International Travel and Transport | 175,750,000 | 105,450,000 | |
| 002002200186 | Motor Vehicle Advances | 7,284,423 | 4,370,654 | |
| | SUB-TOTAL | 492,637,248 | 355,582,349 | |
| | | | | |
| | Personnel Costs | 66,093,960 | 70,211,569 | |
| | Overhead Costs | 492,637,248 | 355,582,349 | |
| | Total | 558,731,208 | 425,793,918 | |
| | | | | |
| | Special Adviser (Economic Matter) | | | |
| | Personnel Costs | | 30,000,000 | |
| | Overhead Cost | | 20,000,000 | |
| | TOTAL | | 50,000,000 | |
| | | | | |
| | SPECIAL ASSISTANT (RESEARCH AND POLICY ANALYSIS) | | | |
| | Personnel Cost | | 30,000,000 | |
| | Overhead Cost | | 20,000,000 | |
| | TOTAL | | 50,000,000 | |
| | | | | |
| | SENIOR SPECIAL ASSISTANT (NATIONAL EMERGENCY) | | | |
| | Personnel Cost | | 30,000,000 | |
| | Overhead Cost | | 20,000,000 | |
| | TOTAL | | 50,000,000 | |
| | | | | |
| | SPECIAL ASSISTANT (POLITICAL - SOUTH) | | | |
| | Personnel Cost | | 30,000,000 | |
| | Overhead Cost | | 20,000,000 | |
| | TOTAL | | 50,000,000 | |
| | | | | |
| | SUMMARY: OFFICE OF THE VICE PRESIDENT | | | |
| | Personnel Costs | 66,093,960 | 190,211,569 | |
| | Overhead Costs | 492,637,248 | 435,582,349 | |
| | Total | 558,731,208 | 625,793,918 | |
| | | | | |
| | PART II - PARASTATALS | | | |
| | NIPSS | | | |
| 002076100016 | Personnel Costs | 144,197,223 | 144,197,223 | |
| 002076200025 | Overhead Costs | 113,723,000 | 68,233,800 | |
| | World Tour of Course Participants. | 107,076,000 | 80,307,000 | |
| | Total | 364,996,223 | 292,738,023 | |
| | | | | |
| | NIIA | | | |
| 002077100019 | Personnel Costs | 99,024,123 | 99,024,123 | |
| 002077200028 | Overhead Costs | 16,270,000 | 9,762,000 | |
| | Total | 115,294,123 | 108,786,123 | |
| | | | | |
| | Bureau of Public Enterprise | | | |
| | Personnel Costs | 166,056,000 | 230,056,000 | |
| | Overhead Costs | 240,000,000 | 444,000,000 | |
| | Total | 406,056,000 | 674,056,000 | |
| | | | | |
| | EPCC SECRETARIAT | | | |
| | Personnel Costs | | 0 | |
| | Overhead Costs | 100,000,000 | 265,000,000 | |
| | Total | 100,000,000 | 265,000,000 | |
| | | | | |
| | PART XVI - NATIONAL BOUNDARY COMMISSION | | | |
| | OVERHEAD COSTS | | | |
| | Tavel and Transport | 17,335,200 | 10,401,120 | |
| | Utility Service | 2,600,000 | 1,560,000 | |
| | Telephone Service | 1,732,800 | 1,039,680 | |
| | Stationery | 8,667,200 | 5,200,320 | |
| | Mtc. of Furniture | 3,466,400 | 2,079,840 | |
| | Mtc. of Veh. & Other Capital Assets | 10,400,800 | 6,240,480 | |
| | Consultancy Service | 3,466,400 | 2,079,840 | |
| | Contribution and Subventions | 432,800 | 259,680 | |

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|---------------------|------------------------------------|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| | Training & Staff Dev. | 5,200,000 | 3,120,000 | |
| | Entertainment & Hospitality | 692,800 | 415,680 | |
| | Miscellaneous Expenses | 15,535,200 | 9,321,120 | |
| | Contribution to Foreign Bodies | 1,732,800 | 1,039,680 | |
| | Motor Vehicle Advances | 3,466,400 | 2,079,840 | |
| | International Travel and Transport | 4,800,000 | 2,880,000 | |
| | Conferences and Workshop | 1,600,000 | 960,000 | |
| | Rent of Office Accommodation | 960,000 | 576,000 | |
| | Insurance of Govt. Assets | 1,600,000 | 960,000 | |
| | Total | 83,688,800 | 50,213,280 | |
| | Summary | | | |
| | Personnel Costs | 54,546,540 | 62,339,737 | |
| | Overhead Costs | 83,688,800 | 50,213,280 | |
| | Total | 138,235,340 | 112,553,017 | |

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|---------------------|---|------------------------------------|----------------------------------|----------|
| A | B | C | E | F |
| | PART XIX - NATIONAL EMERGENCY MANAGEMENT AGENCY | | | |
| | Personnel Costs | 84,412,140 | 98,412,140 | |
| | Overhead Costs | 40,828,000 | 36,496,800 | |
| | Total | 125,240,140 | 134,908,940 | |
| | NIPC | | | |
| 003706100012 | Personnel Costs | 194,550,720 | 194,550,720 | |
| 003706200021 | Overhead Costs | 80,876,800 | 73,526,080 | |
| | Total | 275,427,520 | 268,076,800 | |
| | PART II - SUMMARY | | | |
| | Personnel Costs | 742,786,746 | 828,579,943 | |
| | Overhead Costs | 682,462,600 | 1,027,538,960 | |
| | Total | 1,425,249,346 | 1,856,118,903 | 0 |
| | GENERAL SUMMARY:OFFICE OF VICE PRESIDENT & PARASTATALS | | | |
| | Personnel Costs | 1,235,423,994 | 1,018,791,512 | |
| | Overhead Costs | 1,241,193,808 | 1,463,121,309 | |
| | Total | 2,476,617,802 | 2,481,912,821 | |

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|---------------------|--|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| | ECONOMIC AND FINANCIAL CRIME COMMISSION | | | |
| | Personnel Costs | | 0 | |
| | Overhead Costs | | 0 | |
| | Take Off Grant | | 400,000,000 | |
| | Total | | 400,000,000 | |

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|---------------------|-------------------------------------|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| | STATE PROTOCOL | | | |
| | OVERHEAD COSTS | | | |
| 002003200024 | Tavel and Transport | 42,164,788 | 25,298,873 | |
| 002003200032 | Utility Services | 4,204,923 | 2,522,954 | |
| 002003200040 | Telephone Serv. | 3,363,938 | 2,018,363 | |
| 002003200057 | Stationery | 7,548,956 | 4,529,374 | |
| 002003200065 | Mtc. of Furniture | 5,045,907 | 3,027,544 | |
| 002003200073 | Mtc. of Veh. & Other Capital Assets | 44,707,646 | 26,824,588 | |
| 002003200081 | Consultancy Services | 234,160 | 140,496 | |
| 002003200099 | Contribution & Subventions | 362,712 | 217,627 | |
| 002003200105 | Trailing and Staff Dev. | 12,252,056 | 7,351,232 | |
| 002003200113 | Entertainment & Hospitality | 77,236,682 | 46,342,009 | |
| 002003200121 | Miscellaneous Expenses | 19,055,681 | 11,433,409 | |
| 002003200139 | Motor Vehicle Advances | 4,719,986 | 2,831,992 | |
| | Security Vote | 847,048 | 508,229 | |
| | TOTAL: | 221,744,483 | 133,046,690 | |
| | | | | |
| | SUMMARY | | | |
| | Personnel Costs | 191,644,740 | 198,657,357 | |
| | Overhead Costs | 221,744,483 | 133,046,690 | |
| | Total | 413,389,223 | 331,704,047 | |
| | | | | |

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|---------------------|---|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| | PART IV - OFFICE OF THE SGF | | | |
| | OVERHEAD COSTS | | | |
| 002006200021 | Travel and Transport | 45,195,657 | 27,117,394 | |
| 002006200039 | Utility Service | 28,299,426 | 16,979,656 | |
| 002006200047 | Telephone Serv. | 34,425,164 | 20,655,098 | |
| 002006200054 | Stationery | 38,527,151 | 23,116,291 | |
| 002006200062 | Maintenace of Furniture and Office Equipment | 11,301,986 | 6,781,192 | |
| 002006200070 | Mtc. of Veh. & Other Capital Assets | 50,331,122 | 30,198,673 | |
| 002006200088 | Consultancy Serv. | 3,365,875 | 2,019,525 | |
| 002006200096 | Contribution and Subventions | 76,517,875 | 45,910,725 | |
| 002006200102 | Training and Staff Development | 31,595,362 | 18,957,217 | |
| 002006200110 | Entertainment & Hospitality | 7,450,992 | 4,470,595 | |
| 002006200128 | Miscellaneous Expenses | 7,200,000 | 4,320,000 | |
| 002006200136 | Contribution to Foreign Bodies | 798,963 | 479,378 | |
| | International Travel and Transport | 21,600,000 | 12,960,000 | |
| 002006200144 | Motor Vehicle Advances | 5,960,794 | 3,576,476 | |
| | Conferences and Workshops | 5,400,000 | 3,240,000 | |
| | Rents of Office and Residential Accommodation | 83,215,889 | 49,929,533 | |
| | Settlement of Hotel Bills | 16,000,000 | 9,600,000 | |
| | Settlement of NEPA/Water Bills | 16,000,000 | 9,600,000 | |
| | TOTAL: | 483,186,256 | 289,911,753 | |
| | SUMMARY | | | |
| | Personnel Costs | 497,826,300 | 509,913,745 | |
| | Overhead Costs | 483,186,256 | 289,911,753 | |
| | Total | 981,012,556 | 799,825,498 | |

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|--|---|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| OVERHEAD COSTS: OFFICE OF NATIONAL SECURITY ADVISER | | | | |
| 002009200028 | Travel and Transport | 176,244,781 | 105,746,869 | |
| 002009200036 | Utility Service | 378,711 | 227,227 | |
| 002009200044 | Telephone Serv. | 7,574,228 | 4,544,537 | |
| 002009200051 | Stationery | 2,726,722 | 1,636,033 | |
| 002009200069 | Mtc. of Furniture | 3,787,114 | 2,272,268 | |
| 002009200077 | Mtc. of Veh. & Other Capital Assets | 6,059,382 | 3,635,629 | |
| 002009200085 | Consultancy Serv. | 1,514,846 | 908,908 | |
| 002009200093 | Contribution and Subventions | 11,361,341 | 6,816,805 | |
| 002009200109 | Training and Staff Development | 26,888,508 | 16,133,105 | |
| 002009200117 | Entertainment & Hospitality | 378,711 | 227,227 | |
| 002009200125 | Miscellaneous Expenses | 2,650,979 | 1,590,587 | |
| 002009200141 | Motor Vehicle Advances | 0 | 0 | |
| | Admin. and Welfare of Political Refugee and Entourage | 36,356,292 | 21,813,775 | |
| | Maintenance of Presidential Yacht | 7,574,228 | 4,544,537 | |
| | Community Clinic | 18,935,569 | 11,361,340 | |
| | International Travel and Transport | 30,000,000 | 18,000,000 | |
| 002009200214 | Executive Fleet Insurance Premium | 2,800,000 | 1,680,000 | |
| | Maintenance of Presidential Security System | 20,000,000 | 12,000,000 | |
| | Rent of Office and Residential Accommodation | 3,000,000 | 1,800,000 | |
| | Conference and Workshops | 1,000,000 | 600,000 | |
| | Security Awareness Seminar Workshop | 1,000,000 | 600,000 | |
| | TOTAL: | 360,231,412 | 216,138,847 | |
| | SUMMARY | | | |
| | Personnel Costs | 26,311,920 | 26,311,920 | |
| | Overhead Costs | 360,231,412 | 216,138,847 | |
| | Total | 386,543,332 | 242,450,767 | |
| | PARTII - INTELLIGENCE COMMUNITY | | | |
| | Personnel Costs | 6,815,632,860 | 6,815,632,860 | |
| | Overhead Costs | 576,828,946 | 546,097,368 | |
| | Total | 7,392,461,806 | 7,361,730,228 | |
| | SUMMARY:- Total Security | | | |
| | Personnel Costs | 6,841,944,780 | 6,841,944,780 | |
| | Overhead Costs | 937,060,358 | 762,236,215 | |
| | Total | 7,779,005,138 | 7,604,180,995 | |

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|---|--|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| PART VIII A - NATIONAL PLANNING COMMISSION | | | | |
| OVERHEAD COSTS | | | | |
| 002024200024 | Travel and Transport | 18,524,152 | 11,114,491 | |
| 002024200032 | Utility Services | 2,345,390 | 1,407,234 | |
| 002024200040 | Telephone Services | 4,958,377 | 2,975,026 | |
| 002024200057 | Stationery | 4,085,353 | 2,451,212 | |
| 002024200065 | Mtc. of Furniture | 3,245,927 | 1,947,556 | |
| 002024200073 | Mtc. of vehicle & other Capital Assets | 13,953,098 | 8,371,859 | |
| 002024200081 | Consultancy services | 210,777 | 126,466 | |
| 002024200099 | Contribution and Subventions | 5,087,585 | 3,052,551 | |
| 002024200105 | Training and Staff Dev. | 2,620,126 | 1,572,076 | |
| 002024200113 | Entertainment and Hospitality | 2,065,564 | 1,239,338 | |
| 002024200121 | Miscellaneous Expenses | 8,534,238 | 5,120,543 | |
| 002024200139 | Contribution to Foreign Bodies | 62,439,260 | 37,463,556 | |
| 002024200147 | Motor Vehicle Advances | 4,204,890 | 2,522,934 | |
| | International Travel and Transport | 12,965,514 | 7,779,308 | |
| | Joint Commission Meetings | 2,215,640 | 1,329,384 | |
| | Servicing Donor Meetings | 587,615 | 352,569 | |
| 002024200210 | Maintenance of Miro-Computers | 3,571,486 | 2,142,892 | |
| 002024200228 | Project Monitoring | 7,886,078 | 4,731,647 | |
| 002024200236 | Joint Planning Board/Economic Advisory Meetings | 3,660,511 | 2,196,307 | |
| 002024200244 | National Data Bank | 0 | 0 | |
| 2024200251 | Bilateral Economic Relations Matters | 3,029,652 | 1,817,791 | |
| | Nigeria Economic Submit | 600,000 | 360,000 | |
| | Sub-Total: NPC | 166,791,233 | 100,074,740 | |
| SUMMARY | | | | |
| | Personnel Costs | 206,374,560 | 264,597,338 | |
| | Overhead Costs | 166,791,233 | 100,074,740 | |
| | Total | 373,165,793 | 364,672,078 | |
| PART II - PARASTATALS | | | | |
| 1 | Centre for Management Development | | | |
| 002072100017 | Personnel Costs | 135,780,150 | 135,780,150 | |
| 002072200026 | Overhead Costs | 15,267,200 | 9,160,320 | |
| | Total | 151,047,350 | 144,940,470 | |
| 2 | Nat. Centre for Economic Management and Administration | | | |
| 002073100019 | Personnel Costs | 61,624,436 | 61,624,436 | |
| 002073200028 | Overhead Costs | 17,721,600 | 10,632,960 | |
| | Total | 79,346,036 | 72,257,396 | |
| 3 | National Manpower Board | | | |
| 002074100012 | Personnel Costs | 57,443,340 | 57,443,340 | |
| 002074200021 | Overhead Costs | 29,585,600 | 17,751,360 | |
| i | Nigeria Manpower Stock and Requirement | 40,000,000 | 24,000,000 | |
| ii | Education Manpower Supply Study | 82,000,000 | 49,200,000 | |
| | Total | 209,028,940 | 148,394,700 | |
| 4 | NISER | | | |
| 002075100014 | Personnel Costs | 157,490,116 | 157,490,116 | |
| 002075200023 | Overhead Costs | 19,366,400 | 11,619,840 | |
| | Total | 176,856,516 | 169,109,956 | |
| | National Data Bank | | | |
| 002087100013 | Personnel Costs | 8,484,360 | 8,484,360 | |
| 002087200021 | Overhead Costs | 4,934,400 | 2,960,640 | |
| | Total | 13,418,760 | 11,445,000 | |
| SUMMARY PART II - PARASTATALS | | | | |
| | Personnel Costs | 420,822,402 | 420,822,402 | |
| | Overhead Costs | 208,875,200 | 125,325,120 | |
| | Total | 629,697,602 | 546,147,522 | |
| SUMMARY: NPC & PARASTATALS | | | | |
| | Personnel Costs | 627,196,962 | 685,419,740 | |
| | Overhead Costs | 375,666,433 | 225,399,860 | |
| | Total | 1,002,863,395 | 910,819,600 | |
| FEDERAL OFFICE OF STATISTICS | | | | |
| 002025200026 | Travel and Transport | 18,473,632 | 11,084,179 | |
| 002025200034 | Utility Services | 7,620,858 | 4,572,515 | |
| 002025200042 | Telephone Services | 5,715,643 | 3,429,386 | |
| 002025200059 | Stationery | 13,671,005 | 8,202,603 | |
| 002025200067 | Mtc. of Office F/Equipment | 3,175,358 | 1,905,215 | |
| 002025200075 | Mtc. of Vehicles & Other Assets | 10,161,144 | 6,096,686 | |
| 002025200083 | Consultancy Services | 635,071 | 381,043 | |
| 002025200091 | Contributions and Subventions | 2,540,286 | 1,524,172 | |

2003 RECURRENT EXPENDITURE

| CLASSIFICATION CODE | DETAILS OF EXPENDITURE | YEAR 2002 APPROPRIATION ACT FIGURE | YEAR 2003 APPROPRIATION APPROVAL | REMARKS |
|---------------------|---|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| 002025200107 | Training and Staff Dev. | 8,891,001 | 5,334,601 | |
| 002025200115 | Entertainment and Hospitality | 635,071 | 381,043 | |
| 002025200131 | Miscellaneous Expenses | 4,292,886 | 2,575,732 | |
| | Contribution to Foreign Bodies | 127,014 | 76,208 | |
| 002025200149 | Motor Vehicle Advances | 2,540,286 | 1,524,170 | |
| | International Travel and Transport | 0 | 0 | |
| 002025200212 | Statistical Surveys | 8,079,790 | 4,847,874 | |
| 002025200220 | Maintenance of Computers | 3,810,429 | 2,286,257 | |
| | Rent of Office/Accommodation | 3,000,000 | 1,800,000 | |
| | SUB-TOTAL | 93,369,474 | 56,021,684 | |
| | SUMMARY | | | |
| | Personnel Costs | 834,039,720 | 856,380,904 | |
| | Overhead Costs | 93,369,474 | 56,021,684 | |
| | Total | 927,409,194 | 912,402,588 | |
| | GENERAL SUMMARY, NATIONAL PLANNING COMMISSION PART II AND F.O.S. | | | |
| | Personnel Costs | 1,461,236,682 | 1,541,800,644 | |
| | Overhead Costs | 469,035,907 | 281,421,544 | |
| | Total | 1,930,272,589 | 1,823,222,188 | |

| CLASSIFICATION CODE | DETAILS OF EXPENDITURE | YEAR 2002 APPROPRIATION ACT FIGURE | YEAR 2003 APPROPRIATION APPROVAL | REMARKS |
|---------------------|---|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| | OTHER AGENCIES/PARASTATALS IN THE PRESIDENCY | | | |
| 2 | PRESIDENTIAL ADVISORY COMMITTEE | | | |
| 002011100015 | Personnel Costs | 11,814,660 | 11,814,660 | |
| 002011200024 | Overhead Costs | 48,000,000 | 28,800,000 | |
| | Total | 59,814,660 | 40,614,660 | |
| | 3 URBAN MASS TRANSIT | | | |
| 002013100019 | Personnel Costs | 100,046,700 | 100,046,700 | |
| 002013200028 | Overhead Costs | | 0 | |
| | Total | 100,046,700 | 100,046,700 | |
| | 4 CODE OF CONDUCT TRIBUNAL | | | |
| 002015100014 | Personnel Costs | 31,790,340 | 33,641,870 | |
| 002015200023 | Overhead Costs | 24,000,000 | 14,400,000 | |
| | Total | 55,790,340 | 48,041,870 | |
| | 5 UTILITY CHARGES COMMISSION | | | |
| | Personnel Costs | 0 | 6,587,177 | |
| | Overhead Costs | 4,392,800 | 2,635,680 | |
| | Total | 4,392,800 | 9,222,857 | |
| | 6 FEDERAL ROAD SAFETY COMMISSION | | | |
| | Personnel Costs | 1,810,830,480 | 2,660,830,480 | |
| | Overhead Costs | 126,137,974 | 175,682,784 | |
| | Total | 1,936,968,454 | 2,836,513,264 | |
| | 7 NATIONAL COMMISSION FOR REFUGEES | | | |
| | Personnel Costs | 27,989,820 | 27,989,820 | |
| | Overhead Costs | 24,000,000 | 14,400,000 | |
| | Total | 51,989,820 | 42,389,820 | |
| | 8 WELFARE OF FORMER HEADS OF STATE | | | |
| | Personnel Costs | 0 | | |
| | Overhead Costs | 48,000,000 | 28,800,000 | |
| | Total | 48,000,000 | 28,800,000 | |
| | 9 NATIONAL ECONOMIC INTELLIGENCE COMMITTEE | | | |
| | Personnel Costs | 63,480,000 | 63,480,000 | |
| | Overhead Costs | 25,200,000 | 15,120,000 | |
| | Total | 88,680,000 | 78,600,000 | |
| | 10 SUPREME COUNCIL FOR SPORTS IN AFRICA | | | |
| | Personnel Costs | 0 | 62,559,692 | |
| | Overhead Costs | 35,771,200 | 26,828,400 | |
| | Total | 35,771,200 | 89,388,092 | |
| | 12 LAGOS LIAISON OFFICE | | | |
| | Personnel Costs | 113,509,680 | 113,509,680 | |
| | Overhead Costs | 22,200,000 | 13,320,000 | |
| | Total | 135,709,680 | 126,829,680 | |
| | 13 ECOLOGICAL FUND OFFICE | | | |
| | Personnel Costs | | | |
| | Overhead Costs | 12,000,000 | 7,200,000 | |
| | Total | 12,000,000 | 7,200,000 | |
| | 14 CABINET SECRETARIAT | | | |
| | Personnel Costs | | | |
| | Overhead Costs | 60,000,000 | 36,000,000 | |
| | Total | 60,000,000 | 36,000,000 | |
| | 15 ENERGY COMMISSION OF NIGERIA AND OTHER ENERGY CENTRES | | | |
| | Personnel Costs | 234,824,606 | 234,824,606 | |
| | Overhead Costs | 200,000,000 | 270,000,000 | |
| | Total | 434,824,606 | 504,824,606 | |
| | 16 NATIONAL HOSPITAL | | | |
| | Personnel Costs | 652,791,840 | 652,791,840 | |
| | Overhead Costs | 0 | 0 | |
| | Total | 652,791,840 | 652,791,840 | |
| | 17 OFFICE OF HONOURABLE MINISTER FOR SPECIAL PROJECT | | | |
| | Personnel Costs | 0 | 0 | |
| | Overhead Costs | 16,200,000 | 9,720,000 | |
| | Total | 16,200,000 | 9,720,000 | |

| CLASSIFICATION CODE | DETAILS OF EXPENDITURE | YEAR 2002 APPROPRIATION ACT FIGURE | YEAR 2003 APPROPRIATION APPROVAL | REMARKS |
|---------------------|--|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| 18 | OFFICE OF HONOURABLE MINISTER INTER-GOVERNMENT RELATIONS | | | |
| | Personnel Costs | 0 | 0 | |
| | Overhead Costs | 16,200,000 | 9,720,000 | |
| | Total | 16,200,000 | 9,720,000 | |
| 19 | HONOURABLE MINISTER SPECIAL DUTIES | | | |
| | Personnel Costs | 0 | 0 | |
| | Overhead Costs | 16,200,000 | 9,720,000 | |
| | Total | 16,200,000 | 9,720,000 | |
| 21 | HONOURABLE MINISTER ECONOMIC MATTERS | | | |
| | Personnel Costs | | | |
| | Overhead Costs | 22,200,000 | 13,320,000 | |
| | Total | 22,200,000 | 13,320,000 | |
| 22 | SPECIAL ADVISER (UTILITIES) | | | |
| | Personnel Costs | | | |
| | Overhead Costs | 30,000,000 | 18,000,000 | |
| | Total | 30,000,000 | 18,000,000 | |
| 23 | SENIOR SPECIAL ASST. (NOA) | | | |
| | Personnel Costs | | | |
| | Overhead Costs | 9,000,000 | 5,400,000 | |
| | Total | 9,000,000 | 5,400,000 | |
| 24 | PLO SENATE | | | |
| | Personnel Costs | | | |
| | Overhead Costs | 13,500,000 | 8,100,000 | |
| | Total | 13,500,000 | 8,100,000 | |
| 25 | PLO REPRESENTATIVE | | | |
| | Personnel Costs | | | |
| | Overhead Costs | 13,500,000 | 8,100,000 | |
| | Total | 13,500,000 | 8,100,000 | |
| 26 | SPECIAL ADVISER (WOMEN AFFAIRS) | | | |
| | Personnel Costs | | | |
| | Overhead Costs | 15,000,000 | 9,000,000 | |
| | Total | 15,000,000 | 9,000,000 | |
| 27 | SPECIAL ADVISER (EDUCATION) | | | |
| | Personnel Costs | | | |
| | Overhead Costs | 9,000,000 | 5,400,000 | |
| | Total | 9,000,000 | 5,400,000 | |
| 28 | SPECIAL ADVISER (FOOD SECURITY) | | | |
| | Personnel Costs | | | |
| | Overhead Costs | 10,800,000 | 6,480,000 | |
| | Total | 10,800,000 | 6,480,000 | |
| 29 | SPECIAL ADVISER (INTERNATIONAL RELATION) | | | |
| | Personnel Costs | | | |
| | Overhead Costs | 21,000,000 | 12,600,000 | |
| | Total | 21,000,000 | 12,600,000 | |
| 30 | SPECIAL ADVISER (POLITICAL) | | | |
| | Personnel Costs | | | |
| | Overhead Costs | 9,000,000 | 5,400,000 | |
| | Total | 9,000,000 | 5,400,000 | |
| 31 | SPECIAL ADVISER (INTER-PARTY RELATIONS) | | | |
| | Personnel Costs | | | |
| | Overhead Costs | 9,000,000 | 5,400,000 | |
| | Total | 9,000,000 | 5,400,000 | |
| 32 | SPECIAL ADVISER (ECONOMIC AFFAIRS V. P.) | | | |
| | Personnel Costs | | | |
| | Overhead Costs | 9,000,000 | 5,400,000 | |
| | Total | 9,000,000 | 5,400,000 | |
| 33 | SPECIAL ADVISER (POLITICAL V. P.) | | | |
| | Personnel Costs | | | |
| | Overhead Costs | 9,000,000 | 5,400,000 | |
| | Total | 9,000,000 | 5,400,000 | |

| CLASSIFICATION CODE | DETAILS OF EXPENDITURE | YEAR 2002 APPROPRIATION ACT FIGURE | YEAR 2003 APPROPRIATION APPROVAL | REMARKS |
|---------------------|--|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| 34 | SPECIAL ADVISER (NATIONAL ASSEMBLY) | | | |
| | Personnel Costs | | | |
| | Overhead Costs | 114,000,000 | 68,400,000 | |
| | Total | 114,000,000 | 68,400,000 | |
| 35 | SENIOR SPECIAL ASST. (DRUG AND FINANCIAL CRIMES) | | | |
| | Personnel Costs | | | |
| | Overhead Costs | 9,000,000 | 5,400,000 | |
| | Total | 9,000,000 | 5,400,000 | |
| 36 | SENIOR SPECIAL ASST. (LIAISON PROFESS, BODIES AND LABOUR) | | | |
| | Personnel Costs | | | |
| | Overhead Costs | 9,000,000 | 5,400,000 | |
| | Total | 9,000,000 | 5,400,000 | |
| 37 | SENIOR SPECIAL ASST. (ARTS AND CULTURE) | | | |
| | Personnel Costs | | | |
| | Overhead Costs | 9,000,000 | 5,400,000 | |
| | Total | 9,000,000 | 5,400,000 | |
| 38 | SENIOR SPECIAL ASST. (EMPLOYER AND PRIVATE SECTOR) | | | |
| | Personnel Costs | | | |
| | Overhead Costs | 9,000,000 | 5,400,000 | |
| | Total | 9,000,000 | 5,400,000 | |
| 39 | SENIOR SPECIAL ASST. (INTER-GOVERNMENTAL RELATIONS) | | | |
| | Personnel Costs | | | |
| | Overhead Costs | 9,000,000 | 5,400,000 | |
| | Total | 9,000,000 | 5,400,000 | |
| 40 | SENIOR SPECIAL ASST. (CONSTITUTIONAL MATTERS) | | | |
| | Personnel Costs | | | |
| | Overhead Costs | 9,000,000 | 5,400,000 | |
| | Total | 9,000,000 | 5,400,000 | |
| 41 | SENIOR SPECIAL ASST. (SPECIAL DUTIES/DISCOMFORT UNIT) | | | |
| | Personnel Costs | | | |
| | Overhead Costs | 30,000,000 | 18,000,000 | |
| | Total | 30,000,000 | 18,000,000 | |
| 42 | SENIOR SPECIAL ASST. (ANTI-CORRUPTION & TRANSPARENCY MATTERS) | | | |
| | Personnel Costs | | | |
| | Overhead Costs | 9,000,000 | 5,400,000 | |
| | Total | 9,000,000 | 5,400,000 | |
| 43 | SENIOR SPECIAL ASST. (HUMAN RESOURCES, SCIENCE AND TECHNOLOGY PROMOTION) | | | |
| | Personnel Costs | | | |
| | Overhead Costs | 9,000,000 | 5,400,000 | |
| | Total | 9,000,000 | 5,400,000 | |
| 44 | SENIOR SPECIAL ASST. (CONFLIT RESOLUTION) | | | |
| | Personnel Costs | | | |
| | Overhead Costs | 20,400,000 | 12,240,000 | |
| | Total | 20,400,000 | 12,240,000 | |
| 45 | SENIOR SPECIAL ASST. (G.77) | | | |
| | Personnel Costs | | | |
| | Overhead Costs | 9,000,000 | 5,400,000 | |
| | Total | 9,000,000 | 5,400,000 | |
| 46 | SNR. SPECIAL ASSISTANT (SPACE SCIENCE AND TECHNOLOGY) | | | |
| | Personnel Costs | | | |
| | Overhead Costs | 10,800,000 | 6,480,000 | |
| | Total | 10,800,000 | 6,480,000 | |
| 47 | SPECIAL ASST. (BUDGET MATTERS) | | | |
| | Personnel Costs | | | |
| | Overhead Costs | 9,000,000 | 5,400,000 | |
| | Total | 9,000,000 | 5,400,000 | |
| 48 | SPECIAL ADVISER (UTILITIES) | | | |
| | Personnel Costs | | | |
| | Overhead Costs | 9,000,000 | 5,400,000 | |
| | Total | 9,000,000 | 5,400,000 | |

| CLASSIFICATION CODE | DETAILS OF EXPENDITURE | YEAR 2002 APPROPRIATION ACT FIGURE | YEAR 2003 APPROPRIATION APPROVAL | REMARKS |
|---------------------|--|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| 49 | SPECIAL ASST./PERSONAL ASSISTANTS | | | |
| | Personnel Costs | | | |
| | Overhead Costs | 120,000,000 | 72,000,000 | |
| | Total | 120,000,000 | 72,000,000 | |
| 50 | NATIONAL COUNCIL ON NIGERIA VISION | | | |
| | Personnel Costs | | | |
| | Overhead Costs | 17,100,000 | 10,260,000 | |
| | Total | 17,100,000 | 10,260,000 | |
| 51 | PRESIDENTIAL CONSULATIVE COMM. ON THE REVITALISATION OF THE ECONOMY | | | |
| | Personnel Costs | | | |
| | Overhead Costs | 4,500,000 | 2,700,000 | |
| | Total | 4,500,000 | 2,700,000 | |
| 52 | PERSONAL ASSISTANTS TO THE PRESIDENT ON PRESS MATTERS | | | |
| | Personnel Costs | | | |
| | Overhead Costs | 9,000,000 | 5,400,000 | |
| | Total | 9,000,000 | 5,400,000 | |
| 53 | POVERTY ALLEVIATION COUNCIL | | | |
| | Personnel Costs | | | |
| | Overhead Costs | 37,424,800 | 22,454,880 | |
| | Total | 37,424,800 | 22,454,880 | |
| 54 | HUMAN RIGHTS VIOLATIONS INVESTIGATION PANEL | | | |
| | Personnel Costs | 23,460,000 | 23,460,000 | |
| | Overhead Costs | 23,068,800 | 13,841,280 | |
| | Total | 46,528,800 | 37,301,280 | |
| 57 | PANEL ON FEDERAL GOVERNMENT LANDED PROPERTY | | | |
| | Personnel Costs | | | |
| | Overhead Costs | 10,341,600 | 6,204,960 | |
| | Total | 10,341,600 | 6,204,960 | |
| 58 | PANEL ON UNCOMPLETED PROJECTS | | | |
| | Personnel Costs | | | |
| | Overhead Costs | 10,341,600 | 6,204,960 | |
| | Total | 10,341,600 | 6,204,960 | |
| 60 | Snr. Special Assistant HIV/NACA | | | |
| | Personnel Costs | | | |
| | Overhead Costs | 9,000,000 | 5,400,000 | |
| | Total | 9,000,000 | 5,400,000 | |
| 61 | MAINTENANCE OF NEW FEDERAL SECRETARIAT | | | |
| | Personnel Costs | | | |
| | Overhead Costs | 118,200,000 | 70,920,000 | |
| | Total | 118,200,000 | 70,920,000 | |
| 62 | INSURANCE COVER FOR THE NEW FEDERAL SECRETARIAT COMPLEX | | | |
| | Personnel Costs | | | |
| | Overhead Costs | 39,000,000 | 23,400,000 | |
| | Total | 39,000,000 | 23,400,000 | |
| 63 | NATIONAL MERIT AWARD | | | |
| | Personnel Costs | | | |
| | Overhead Costs | 15,749,600 | 9,449,760 | |
| | Total | 15,749,600 | 9,449,760 | |
| 64 | NIGERIA SINCE INDEPENDENCE PROJECT | | | |
| | Personnel Costs | | | |
| | Overhead Costs | 1,976,000 | 1,185,600 | |
| | Total | 1,976,000 | 1,185,600 | |
| 65 | NAPEP | | | |
| | Personnel Costs | 1,300,000,000 | 1,300,000,000 | |
| | Overhead Costs | 188,080,000 | 112,848,000 | |
| | Total | 1,488,080,000 | 1,412,848,000 | |
| 67 | Judicial Commission of Enquiry into Cocoa Export Levy and Buffer Stork Funds | | | |
| | Personnel Costs | | | |
| | Overhead Costs | 13,500,000 | 0 | |
| | Total | 13,500,000 | 0 | |
| 70 | South - South Health Care Programme | | | |
| | Personnel Costs | | | |
| | Overhead Costs | 28,807,200 | 17,284,320 | |

2003 RECURRENT EXPENDITURE

| CLASSIFICATION CODE | DETAILS OF EXPENDITURE | YEAR 2002 APPROPRIATION ACT FIGURE | YEAR 2003 APPROPRIATION APPROVAL | REMARKS |
|---------------------|--|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| | Total | 28,807,200 | 17,284,320 | |
| | | | | |
| 71 | Other Panels and Commission of Enquires | | | |
| | Personnel Costs | | | |
| | Overhead Costs | 131,888,000 | 79,132,800 | |
| | Total | 131,888,000 | 79,132,800 | |
| | | | | |
| | PARASTATAL SUMMARY | | | |
| | Personnel Costs | 4,370,538,126 | 5,291,536,525 | |
| | Overhead Costs | 1,910,479,574 | 1,393,553,424 | |
| | Total | 6,281,017,700 | 6,685,089,949 | |
| | | | | |
| | PRESIDENCY: GENERAL SUMMARY | | | |
| | Personnel Costs | 14,978,959,782 | 15,784,023,442 | |
| | Overhead Costs | 12,700,617,705 | 10,738,521,327 | |
| | Total | 27,679,577,487 | 26,522,544,769 | |

2003 RECURRENT EXPENDITURE

| CLASSIFICATION CODE | DETAILS OF EXPENDITURE | YEAR 2002 APPROPRIATION ACT FIGURE | YEAR 2003 APPROPRIATION APPROVAL | REMARKS |
|---------------------|---|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| HEAD:002100000009 | NATIONAL ASSEMBLY OFFICE | | | |
| | MANAGEMENT | | | |
| | Personnel Costs | 915,212,383 | 915,212,383 | |
| | Overhead Costs | 1,435,000,000 | 861,000,000 | |
| | Total | 2,350,212,383 | 1,776,212,383 | |
| | NATIONAL ASSEMBLY SERVICE COMMISSION | | | |
| | Personnel Costs | 240,337,703 | 240,337,703 | |
| | Overhead Costs | 300,000,000 | 180,000,000 | |
| | Total | 540,337,703 | 420,337,703 | |
| | PAC SECRETARIAT | | | |
| | Personnel Costs | | | |
| | Overhead Costs | 100,000,000 | 60,000,000 | |
| | Total | 100,000,000 | 60,000,000 | |
| | MANAGEMENT SUMMARY | | | |
| | Personnel Costs | 1,155,550,086 | 1,155,550,086 | |
| | Overhead Costs | 1,835,000,000 | 1,101,000,000 | |
| | Total | 2,990,550,086 | 2,256,550,086 | |
| | HOUSE OF REPRESENTATIVES | | | |
| | Personnel Costs | 1,101,008,688 | 2,947,477,521 | |
| | Overhead Costs | 9,950,000,000 | 10,350,522,479 | |
| | Total | 11,051,008,688 | 13,298,000,000 | |
| | SENATE | | | |
| | Personnel Costs | 429,315,528 | 1,269,378,736 | |
| | Overhead Costs | 6,370,000,000 | 6,523,187,760 | |
| | Total | 6,799,315,528 | 7,792,566,496 | |
| | GENERAL SUMMARY (NATIONAL ASSEMBLY) | | | |
| | Personnel Costs | 2,685,874,302 | 5,372,406,343 | |
| | Overhead Costs | 18,155,000,000 | 17,974,710,239 | |
| | GRAND TOTAL | 20,840,874,302 | 23,347,116,582 | |

2003 RECURRENT EXPENDITURE

| CLASSIFICATION CODE | DETAILS OF EXPENDITURE | YEAR 2002 APPROPRIATION ACT FIGURE | YEAR 2003 APPROPRIATION APPROVAL | REMARKS |
|---------------------|--|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| HEAD:002200000009 | MINISTRY OF STATES & LOCAL GOVT, AFFAIRS | | | |
| 0022002000028 | Travel and Transport | 5,102,400 | 3,061,440 | |
| 0022002000036 | Utility Services | 1,396,000 | 837,600 | |
| 0022002000044 | Telephone Services | 1,239,200 | 743,520 | |
| 0022002000051 | Stationery | 2,604,800 | 1,562,880 | |
| 0022002000069 | Maintenance of Furniture and Equipment | 1,235,200 | 741,120 | |
| 0022002000077 | Maintenance of Vehicles and Other Capital Assets | 5,161,600 | 3,096,960 | |
| 0022002000085 | Consultancy Services | 321,600 | 192,960 | |
| 0022002000093 | Contributions and Subventions | 1,423,200 | 853,920 | |
| 0022002000109 | Training and Staff Development | 1,718,400 | 1,031,040 | |
| 0022002000117 | Entertainment and Hospitality | 697,600 | 418,560 | |
| 0022002000125 | Miscellaneous Expenses | 3,141,600 | 1,884,960 | |
| 0022002000133 | Contribution to Foreign Bodies | 1,073,600 | 644,160 | |
| | International Travel and Transport | 960,000 | 576,000 | |
| | Rent of Office and Residential, Accommodation | 0 | 0 | |
| | Conference and Workshops | 640,000 | 384,000 | |
| | Insurance of Government Assets | 640,000 | 384,000 | |
| 0022002000141 | Motor Vehicle Advances | 268,000 | 160,800 | |
| | Capacity Building at Local Govt | 1,030,400 | 618,240 | |
| | Manpower Audit at Local Govt. | 640,000 | 384,000 | |
| | Total | 29,293,600 | 17,576,160 | |
| | SUMMARY | | | |
| | Personnel Costs | 59,509,860 | 64,295,570 | |
| | Overhead Costs | 29,293,600 | 17,576,160 | |
| | Total | 88,803,460 | 81,871,730 | |

2003 RECURRENT EXPENDITURE

| CLASSIFICATION CODE | DETAILS OF EXPENDITURE | YEAR 2002 APPROPRIATION ACT FIGURE | YEAR 2003 APPROPRIATION APPROVAL | REMARKS |
|--|--|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| Head 00230000009 - POLICE FORMATIONS AND COMMANDS | | | | |
| 002302200023 | Travel and Transport | 866,839,961 | 886,943,938 | |
| | International Travel and Transport | 200,000,000 | 120,000,000 | |
| 002302200031 | Utility Services | 187,126,083 | 112,275,650 | |
| 002302200049 | Telephone Services | 150,000,000 | 90,000,000 | |
| 002302200056 | Stationery | 172,023,003 | 103,213,802 | |
| 002302200065 | Maintenance of Furniture and Equipment | 106,187,249 | 63,712,349 | |
| 002302200072 | Maintenance of Vehicles and Other Capital Assets | 1,215,257,737 | 1,300,000,000 | |
| 002302200080 | Life Insurance Premium and Consultancy Services | 450,000,000 | 1,000,000,000 | |
| 002302200098 | Contributions and Subventions | 70,791,499 | 42,474,899 | |
| 002302200104 | Training and Staff Development | 544,610,337 | 500,000,000 | |
| 002302200112 | Entertainment and Hospitality | 4,538,675 | 2,723,205 | |
| 002302200120 | Miscellaneous Expenses | 839,687,406 | 1,839,000,000 | |
| 002302200138 | Contribution to Foreign Bodies | 15,013,375 | 50,000,000 | |
| 002302200146 | Motor Vehicle Advances | | 0 | |
| 002302200216 | Purchase and Mtc. of Sewing Machines & Tools | 3,359,450 | 5,000,000 | |
| 002302200221 | Clothing and Accutremnts | 2,550,000,000 | 3,000,000,000 | |
| | Back Log of Allowances Arrears | | 500,000,000 | |
| | Professional Medical Allowances for Officers & Men Of The Nigeria Police | | 162,410,048 | |
| | Total | 7,375,434,775 | 9,777,753,891 | |
| SUMMARY | | | | |
| | Personnel Costs | 40,092,832,208 | 40,092,832,208 | |
| | Adoption of 2002 Supplementary Allocation | | 3,700,000,000 | |
| | Provision for Arrears for Promotion and Upgrading of Serving Graduates in 2003 | | 1,532,515,416 | |
| | Personnel Provision for Police New In-take | | 1,166,000,000 | |
| | Total Personnel Costs | 40,092,832,208 | 46,491,347,624 | |
| | Overhead Costs | 7,375,434,775 | 9,777,753,891 | |
| | Total | 47,468,266,983 | 56,269,101,515 | |

2003 RECURRENT EXPENDITURE

| CLASSIFICATION CODE | DETAILS OF EXPENDITURE | YEAR 2002 APPROPRIATION ACT FIGURE | YEAR 2003 APPROPRIATION APPROVAL | REMARKS |
|---------------------|--|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| HEAD:0024000000008 | MINISTRY OF WOMEN AFFAIRS AND YOUTH DEVELOPMENT | | | |
| 002401200021 | Travel and Transport | 17,044,800 | 10,226,880 | |
| 002401200039 | Utility Services | 2,778,400 | 1,667,040 | |
| 002401200047 | Telephone services | 2,739,200 | 1,643,520 | |
| 002401200054 | Stationery | 9,776,000 | 5,865,600 | |
| 002401200062 | Maintenance of Furniture and Equipment | 3,748,800 | 2,249,280 | |
| 002401200070 | Maintenance of Vehicles and Other Capital Assets | 8,132,800 | 4,879,680 | |
| 002401200088 | Consultancy Services | 536,800 | 322,080 | |
| 002401200096 | Contributions and Subventions | 13,697,600 | 8,218,560 | |
| 002401200109 | Training and Staff Development | 4,296,800 | 2,578,080 | |
| 002401200112 | Entertainment and Hospitality | 2,148,000 | 1,288,800 | |
| 002401200128 | Miscellaneous Expenses | 17,511,200 | 10,506,720 | |
| 002401200136 | Contribution to Foreign Bodies | 2,040,800 | 1,224,480 | |
| 002401200144 | Motor Vehicle Advances | 644,000 | 386,400 | |
| 002401200169 | Rehabilitation Services | 5,376,800 | 3,226,080 | |
| 002401200151 | Public Enlightenment | 1,611,200 | 966,720 | |
| 002401200185 | Publications | 1,073,600 | 644,160 | |
| 002401200193 | Monitoring and Evaluation | 1,611,200 | 966,720 | |
| 002401200209 | Insurance of Assets | 2,416,800 | 1,450,080 | |
| | International/Local Workshops Conferences, meetings and seminars | 542,400 | 325,440 | |
| 002401200217 | Youth Empowerment Programmes | 5,376,800 | 3,226,080 | |
| 002401200225 | Care for the Minor | 5,376,800 | 3,226,080 | |
| 002401200177 | Support for Women Empowerment | 5,376,800 | 3,226,080 | |
| | International Travel and Transport | 6,400,000 | 3,840,000 | |
| | Rent of Office and Residential Accommodation | 4,780,000 | 2,868,000 | |
| | Total | 125,037,600 | 75,022,560 | |
| | MAIN MINISTRY | | | |
| | Personnel Costs | 132,649,980 | 143,662,443 | |
| | Overhead Costs | 125,037,600 | 75,022,560 | |
| | Total | 257,687,580 | 218,685,003 | |
| | National Youth Service Corps (NYSC) | | | |
| | Personnel Costs | 1,148,185,440 | 1,148,185,440 | |
| | Overhead Costs DHQ | 18,289,600 | 10,973,760 | |
| | State (37 Secretariat) | 8,486,400 | 5,091,840 | |
| | Total | 1,174,961,440 | 1,164,251,040 | |
| | Corps Members | | | |
| | Personnel Costs | 9,442,000,000 | 9,442,000,000 | |
| | Overhead Costs | 30,465,600 | 18,279,360 | |
| | Kitting | 354,549,600 | 212,729,760 | |
| | Feeding | 126,494,400 | 75,896,640 | |
| | Total | 9,953,509,600 | 9,748,905,760 | |
| | Citizenship and Leadership Training Centre (CLTC) | | | |
| | Personnel Costs | 91,476,145 | 91,476,145 | |
| | Overhead Costs | 11,011,200 | 15,606,720 | |
| | Total | 102,487,345 | 107,082,865 | |
| | National Centre for Women Development | | | |
| | Personnel Costs | 48,458,160 | 48,458,160 | |
| | Overhead Costs | 5,371,200 | 3,222,720 | |
| | Total | 53,829,360 | 51,680,880 | |
| | General Summary | | | |
| | Personnel Costs | 10,862,769,725 | 10,873,782,188 | |
| | Overhead Costs | 679,705,600 | 416,823,360 | |
| | Total | 11,542,475,325 | 11,290,605,548 | |

2003 RECURRENT EXPENDITURE

| CLASSIFICATION CODE | DETAILS OF EXPENDITURE | YEAR 2002 APPROPRIATION ACT FIGURE | YEAR 2003 APPROPRIATION APPROVAL | REMARKS |
|--------------------------|--|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| HEAD:002500000009 | MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENTS | | | |
| 002501200021 | Travel and Transport | 22,460,000 | 13,476,000 | |
| 002501200039 | Utilities Services | 9,089,600 | 5,453,760 | |
| 002501200047 | Telephone Services | 7,639,200 | 4,583,520 | |
| 002501200054 | Stationery | 6,797,600 | 4,078,560 | |
| 002501200062 | Maintenance of Furniture and Equipment | 7,787,200 | 4,672,320 | |
| 002501200070 | Maintenance of Vehicles and Other Capital Assets | 10,163,200 | 6,097,920 | |
| 002501200088 | Consultancy Services | 1,610,400 | 966,240 | |
| 002501200096 | Contribution and Subventions | 65,332,000 | 39,199,200 | |
| 002501200102 | Training and Staff Development | 12,848,800 | 7,709,280 | |
| 002501200110 | Entertainment and Hospitality | 288,000 | 172,800 | |
| 002501200128 | Miscellaneous Expenses | 13,426,400 | 8,055,840 | |
| 002501200136 | Contribution to Foreign Bodies | 36,284,000 | 21,770,400 | |
| 002501200144 | Motor Vehicles Advances | 548,000 | 328,800 | |
| | International Travel and Transport | 8,000,000 | 4,800,000 | |
| | Insurance of Government Assets | 1,600,000 | 960,000 | |
| | Advertisement of Tenders | 576,800 | 346,080 | |
| | Rent of Office & Residential accommodation | 16,000,000 | 9,600,000 | |
| | Conferences and Workshop | 3,200,000 | 1,920,000 | |
| | Total | 223,651,200 | 134,190,720 | |
| | MAIN MINISTRY SUMMARY FOR | | | |
| | Personnel Cost | 2,427,134,880 | 2,624,064,540 | |
| | Professional Allowances for Ministries & Parastatals | | 566,418,488 | |
| | Personnel Cost | 2,427,134,880 | 3,190,483,028 | |
| | Overhead Cost | 223,651,200 | 134,190,720 | |
| | Total | 2,650,786,080 | 3,324,673,748 | |
| | ARMTI ILORIN | | | |
| 002505100011 | Personnel Cost | 127,537,904 | 127,537,904 | |
| 002505200020 | Overhead Cost | 50,000,000 | 30,000,000 | |
| | Total | 177,537,904 | 157,537,904 | |
| | NATIONAL CENTRE FOR AGRICULTURE MECHANISATION ILORIN (NCAM) | | | |
| 00256100015 | Personnel Cost | 78,761,081 | 78,761,081 | |
| 00256200022 | Overhead Cost | 27,065,600 | 16,239,360 | |
| | Total | 105,826,681 | 95,000,441 | |
| | VETERINARY COUNCIL OF NIGERIA | | | |
| 002546100017 | Personnel Cost | 58,447,020 | 58,447,020 | |
| 002546200026 | Overhead Cost | 7,580,800 | 4,548,480 | |
| | Total | 66,027,820 | 62,995,500 | |
| | SUMMARY I | | | |
| | TOTAL PERSONNEL COST | 264,746,005 | 264,746,005 | |
| | TOTAL OVERHEAD COST | 84,646,400 | 50,787,840 | |
| | Total | 349,392,405 | 315,533,845 | |
| | RESEARCH INSTITUTES | | | |
| | 1. NATIONAL CEREALS RESEARCH INSTITUTE BADEGGI | | | |
| 002514100013 | Personnel Cost | 244,385,620 | 244,385,620 | |
| 002514200022 | Overhead Cost | 12,312,800 | 7,387,680 | |
| | Total | 256,698,420 | 251,773,300 | |
| | 2. NATIONAL VETERINARY RESEARCH INSTITUTE VOM | | | |
| 002515100015 | Personnel Cost | 295,375,627 | 295,375,627 | |
| 002515200024 | Overhead Cost | 11,010,400 | 6,606,240 | |
| | Total | 306,386,027 | 301,981,867 | |
| | 3. NATIONAL ROOT CROPS RESEARCH, INSTITUTE, UMUDIKE | | | |
| 002516100017 | Personnel Cost | 255,819,605 | 255,819,605 | |
| 002516200026 | Overhead Cost | 14,971,200 | 8,982,720 | |
| | Total | 270,790,805 | 264,802,325 | |
| | 4. N. I. F. O. R. BENIN | | | |
| 002517100010 | Personnel Cost | 344,974,330 | 344,974,330 | |
| 002517200029 | Overhead Cost | 8,115,200 | 24,869,120 | |
| | Total | 353,089,530 | 369,843,450 | |
| | 5. INSTITUTE OF AGRICULTURE RESEARCH, ZARIA | | | |
| 002518100012 | Personnel Cost | 272,537,315 | 272,537,315 | |
| 002518200021 | Overhead Cost | 6,322,400 | 3,793,440 | |
| | Total | 278,859,715 | 276,330,755 | |
| | 6. NATIONAL ANIMAL PRODUCT RESEARCH, INSTITUTE, ZARIA | | | |
| 002519100014 | Personnel Cost | 169,356,799 | 169,356,799 | |
| 002519200023 | Overhead Cost | 10,756,000 | 6,453,600 | |
| | Total | 180,112,799 | 175,810,399 | |
| | 7. NATIONAL HORTICULTURAL RESEARCH INSTITUTE, IBADAN | | | |
| 002520100016 | Personnel Cost | 233,147,457 | 250,147,457 | |
| 002520200025 | Overhead Cost | 9,892,000 | 18,935,200 | |
| | Total | 243,039,457 | 269,082,657 | |
| | 8. LAKE CHAD RESEARCH INSTITUTE, MAIDUGURI | | | |
| 002521100019 | Personnel Cost | 80,884,984 | 80,884,984 | |
| 002521200028 | Overhead Cost | 6,240,800 | 3,744,480 | |
| | Total | 87,125,784 | 84,629,464 | |

2003 RECURRENT EXPENDITURE

| CLASSIFICATION CODE | DETAILS OF EXPENDITURE | YEAR 2002 APPROPRIATION ACT FIGURE | YEAR 2003 APPROPRIATION APPROVAL | REMARKS |
|---------------------|--|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| | 9. N. I. O. M. R. | | | |
| 002522100011 | Personnel Cost | 138,943,399 | 138,943,399 | |
| 02522200020 | Overhead Cost | 8,272,000 | 4,963,200 | |
| | Total | 147,215,399 | 143,906,599 | |
| | 10. COCOA RESEARCH INSTITUTE, IBADAN | | | |
| 002523100013 | Personnel Cost | 200,493,278 | 200,493,278 | |
| 002523200022 | Overhead Cost | 12,386,400 | 7,431,840 | |
| | Total | 212,879,678 | 207,925,118 | |
| | 11. INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING, IBADAN. | | | |
| 002524100016 | Personnel Cost | 206,791,178 | 206,791,178 | |
| 002524200025 | Overhead Cost | 11,288,000 | 6,772,800 | |
| | Total | 218,079,178 | 213,563,978 | |
| | 12. RUBBER RESEARCH INSTITUTE, BENIN | | | |
| 002525100018 | Personnel Cost | 179,914,284 | 179,914,284 | |
| 002525200027 | Overhead Cost | 7,525,600 | 4,515,360 | |
| | Total | 187,439,884 | 184,429,644 | |
| | 13. NATIONAL INSTITUTE OF FRESHWATER FISH, NEW BUSSA | | | |
| 002526100010 | Personnel Cost | 125,877,516 | 125,877,516 | |
| 002526200029 | Overhead Cost | 8,823,200 | 5,293,920 | |
| | Total | 134,700,716 | 131,171,436 | |

2003 RECURRENT EXPENDITURE

| CLASSIFICATION CODE | DETAILS OF EXPENDITURE | YEAR 2002 APPROPRIATION ACT FIGURE | YEAR 2003 APPROPRIATION APPROVAL | REMARKS |
|---------------------|--|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| | 15. AGRICULTURAL EXTENSION RESEARCH SERVICES, ZARIA | | | |
| 002528100015 | Personnel Cost | 122,694,453 | 122,694,453 | |
| 002528200024 | Overhead Cost | 6,655,200 | 3,993,120 | |
| | Total | 129,349,653 | 126,687,573 | |
| | 16. RESEARCH EXPERIMENTAL COSTS | | | |
| 002548100012 | Personnel Cost | | | |
| 002549200021 | Overhead Cost | 1,264,000 | 758,400 | |
| | Total | 1,264,000 | 758,400 | |
| | SUMMARY RESEARCH INSTITUTES | | | |
| | Personnel Cost | 2,871,195,845 | 2,888,195,845 | |
| | Overhead Cost | 135,835,200 | 114,501,120 | |
| | Total | 3,007,031,045 | 3,002,696,965 | |
| | TRAINING COLLEGES | | | |
| | 1. COLLEGE OF ANIMAL HEALTH AND HUSBANDRY, IBADAN. | | | |
| 002529100017 | Personnel Cost | 57,000,352 | 57,000,352 | |
| 002529200026 | Overhead Cost | 6,788,000 | 4,072,800 | |
| | Total | 63,788,352 | 61,073,152 | |
| | 2. COLLEGE OF AGRICULTURE, AKURE | | | |
| 002530100010 | Personnel Cost | 71,319,987 | 71,319,987 | |
| 002530200029 | Overhead Cost | 13,054,400 | 7,832,640 | |
| | Total | 84,374,387 | 79,152,627 | |
| | 3. COLLEGE OF AGRICULTURE MOORE PLANTATION, IBADAN | | | |
| 002531100013 | Personnel Cost | 72,719,805 | 72,719,805 | |
| 002531200022 | Overhead Cost | 9,708,000 | 5,824,800 | |
| | Total | 82,427,805 | 78,544,605 | |
| | 6. COLLEGE OF AGRICULTURE, ISHIAGU UMUDIKE | | | |
| 002534100010 | Personnel Cost | 153,049,532 | 153,049,532 | |
| 002534200029 | Overhead Cost | 15,498,400 | 9,299,040 | |
| | Total | 168,547,932 | 162,348,572 | |
| | 8. FRESHWATER FISHERY COLLEGE, NEW BUSSA | | | |
| 002536100014 | Personnel Cost | 34,453,577 | 34,453,577 | |
| 002536200023 | Overhead Cost | 6,618,400 | 3,971,040 | |
| | Total | 41,071,977 | 38,424,617 | |
| | 9. COLLEGE OF ANIMAL HEALTH AND HUSBANDRY VOM | | | |
| 002537100017 | Personnel Cost | 82,153,919 | 82,153,919 | |
| 002537200026 | Overhead Cost | 8,092,800 | 4,855,680 | |
| | Total | 90,246,719 | 87,009,599 | |
| | 10. COLLEGE OF VETERINARY MEDICAL LABORATORY TECHNOLOGY, VOM | | | |
| 002538100019 | Personnel Cost | 30,796,740 | 30,796,740 | |
| 002538200028 | Overhead Cost | 7,355,200 | 4,413,120 | |
| | Total | 38,151,940 | 35,209,860 | |
| | 11. FRESHWATER FISHERY COLLEGE, BAGA. | | | |
| 002539100011 | Personnel Cost | 27,467,430 | 27,467,430 | |
| 002539200020 | Overhead Cost | 6,891,200 | 4,134,720 | |
| | Total | 34,358,630 | 31,602,150 | |
| | 12. FISHERY AND MARINE COLLEGE, LAGOS | | | |
| 002540100013 | Personnel Cost | 78,321,061 | 78,321,061 | |
| 002540200027 | Overhead Cost | 13,530,400 | 8,118,240 | |
| | Total | 91,851,461 | 86,439,301 | |
| | 14. FEDERAL SOIL CONTROL SCHOOL OWERRI | | | |
| 002542100018 | Personnel Cost | 33,721,814 | 33,721,814 | |
| 002542200026 | Overhead Cost | 2,029,600 | 1,217,760 | |
| | Total | 35,751,414 | 34,939,574 | |
| | 14. FEDERAL SOIL CONTROL SCHOOL JOS | | | |
| | Personnel Cost | 33,781,487 | 33,781,487 | |
| | Overhead Cost | 1,229,600 | 737,760 | |
| | Total | 35,011,087 | 34,519,247 | |
| | 15. CO-OPERATIVE COLLEGE, IBADAN | | | |
| 002543100010 | Personnel Cost | 31,365,844 | 31,365,844 | |
| 002543200028 | Overhead Cost | 1,185,600 | 711,360 | |
| | Total | 32,551,444 | 32,077,204 | |
| | 16. CO-OPERATIVE COLLEGE, KADUNA | | | |
| 002544100013 | Personnel Cost | 19,365,672 | 19,365,672 | |
| 002544200021 | Overhead Cost | 1,185,600 | 711,360 | |
| | Total | 20,551,272 | 20,077,032 | |
| | 17. CO-OPERATIVE COLLEGE OF OJI RIVER | | | |
| 002545100015 | Personnel Cost | 21,522,765 | 21,522,765 | |
| 002545200023 | Overhead Cost | 1,185,600 | 711,360 | |
| | Total | 22,708,365 | 22,234,125 | |
| | TOTAL TRAINING COLLEGES FOR | | | |
| | Personnel Cost | 747,039,985 | 747,039,985 | |
| | Overhead Cost | 94,352,800 | 56,611,680 | |
| | Total | 841,392,785 | 803,651,665 | |
| | TOTAL PARASTATALS | | | |
| | PERSONNEL COST | 3,882,981,835 | 3,899,981,835 | |

2003 RECURRENT EXPENDITURE

| CLASSIFICATION CODE | DETAILS OF EXPENDITURE | YEAR 2002 APPROPRIATION ACT FIGURE | YEAR 2003 APPROPRIATION APPROVAL | REMARKS |
|---------------------|------------------------|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| | OVERHEAD COST | 314,834,400 | 221,900,640 | |
| | Total | 4,197,816,235 | 4,121,882,475 | |
| | | | | |
| | MAIN MINISTRY | | | |
| | Personnel Cost | 2,427,134,880 | 3,190,483,028 | |
| | Overhead Cost | 223,651,200 | 134,190,720 | |
| | Total | 2,650,786,080 | 3,324,673,748 | |
| | | | | |
| | GENERAL SUMMARY | | | |
| | Personnel Cost | 6,310,116,715 | 7,090,464,863 | |
| | Overhead Cost | 538,485,600 | 356,091,360 | |
| | GRAND TOTAL | 6,848,602,315 | 7,446,556,223 | |

2003 RECURRENT EXPENDITURE

| CLASSIFICATION CODE | DETAILS OF EXPENDITURE | YEAR 2002 APPROPRIATION ACT FIGURE | YEAR 2003 APPROPRIATION APPROVAL | REMARKS |
|---|---|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| HEAD: 00260000009 - OFFICE OF THE AUDITOR-GENERAL FOR THE FEDERATION | | | | |
| 002600200028 | Travel and Transport | 88,295,322 | 99,199,417 | |
| 002600200036 | Utility Service | 12,000,000 | 17,295,621 | |
| 002600200044 | Telephone Service | 8,930,823 | 22,295,621 | |
| 002600200051 | Stationery | 45,000,000 | 66,557,639 | |
| 002600200069 | Mtc. of Furniture | 10,000,000 | 11,001,320 | |
| 002600200077 | Mtc of Veh. and Other Capital Assets | 20,423,670 | 33,000,748 | |
| 002600200083 | Consultancy Serv. | 5,000,000 | 2,473,354 | |
| 002600200093 | Contribution and Subventions | 5,705,472 | 1,306,655 | |
| 002600200109 | Training and Staff Development | 12,728,887 | 45,007,103 | |
| 002600200117 | Entertainment and Hospitality | 5,705,472 | 13,110,407 | |
| 002600200125 | Miscellaneous Expenses | 44,513,178 | 43,006,868 | |
| 002600200133 | Contribution to Foreign Bodies | 1,653,327 | 1,718,660 | |
| 002600200141 | Motor Vehicle Advance | 10,065,016 | 20,000,000 | |
| | International Travel and Transport | 1,500,000 | 0 | |
| 002600200158 | Audit of Nigerian Embassies | 64,000,000 | 70,400,000 | |
| | Project Monitoring Operations | 3,262,900 | 6,000,000 | |
| | Extra Ministerial Operations | 3,000,000 | 6,000,000 | |
| | Revenue Audit Operations | 2,000,000 | 5,000,000 | |
| | Ministries Audit Operations | 3,000,000 | 10,000,000 | |
| | Audit of Councils in FCT | 4,000,500 | 6,000,000 | |
| | Internal Audit Operations | 1,000,000 | 4,000,000 | |
| | State Branch Offices Operations | 12,000,000 | 54,000,000 | |
| | Personnel Management Operations | 2,000,000 | 4,000,000 | |
| | Public Accounts Committee Operations | 0 | 0 | |
| | Budgeting and Budget Monitoring Operation | 500,000 | 2,000,000 | |
| | Losses & Investigation Operations | 2,000,400 | 4,400,440 | |
| | Treasury Audit Operations | 2,000,000 | 6,000,000 | |
| | Insurance of Govt Assets | 1,412,000 | 5,500,000 | |
| | MIS Operations | 1,500,000 | 4,000,000 | |
| | Rent of Office and Residential Accomodation | 20,000,000 | 44,633,600 | |
| | AuGF's Annual Report Operations | | 4,400,770 | |
| | TOTAL | 393,196,967 | 612,308,223 | |
| | SUMMARY | | | |
| | Personnel Costs | 378,659,700 | 504,185,525 | |
| | Overhead Costs | 393,196,967 | 612,308,223 | |
| | Total | 771,856,667 | 1,116,493,748 | |

2003 RECURRENT EXPENDITURE

| CLASSIFICATION CODE | DETAILS OF EXPENDITURE | YEAR 2002 APPROPRIATION ACT FIGURE | YEAR 2003 APPROPRIATION APPROVAL | REMARKS |
|---------------------|---|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| | CODE OF CONDUCT BUREAU | | | |
| | Tavel and Transport | 6,000,000 | 18,600,000 | |
| | Utility Service | 4,140,000 | 4,484,000 | |
| | Telephone Service | 3,878,400 | 12,327,040 | |
| | Stationery | 19,200,000 | 15,520,000 | |
| | Mtc. of Furniture | 6,000,000 | 3,600,000 | |
| | Mtc. of Veh. & Other Capital Assets | 18,000,000 | 20,800,000 | |
| | Consultancy Service | 2,400,000 | 3,440,000 | |
| | Contribution and Subventions | 0 | 0 | |
| | Training & Staff Dev. | 6,278,400 | 6,767,040 | |
| | Conferences/Workshops | 3,000,000 | 1,800,000 | |
| | Entertainment & Hospitality | 3,600,000 | 5,160,000 | |
| | Miscellaneous Expenses | 2,400,000 | 6,440,000 | |
| | Contribution to Foreign Bodies | 0 | 0 | |
| | Motor Vehicle Advances | 6,300,000 | 7,780,000 | |
| | International Travel and Transport | 4,480,000 | 9,688,000 | |
| | Rent of Office and Residential Accomodation | 3,300,000 | 5,980,000 | |
| | Insurance of Govt. Assets | 1,280,000 | 768,000 | |
| | Assets Declaration Forms | 2,400,000 | 11,440,000 | |
| | Public Enlightenment | 2,400,000 | 1,440,000 | |
| | Operations, Surveillance and Monitoring | 800,000 | 480,000 | |
| | TOTAL | 95,856,800 | 136,514,080 | |
| 002005100010 | Personnel Costs | 167,244,300 | 187,189,058 | |
| 002005200029 | Overhead Costs | 95,856,800 | 136,514,080 | |
| | Total | 263,101,100 | 323,703,138 | |

2003 RECURRENT EXPENDITURE

| CLASSIFICATION CODE | DETAILS OF EXPENDITURE | YEAR 2002 APPROPRIATION ACT FIGURE | YEAR 2003 APPROPRIATION APPROVAL | REMARKS |
|--|---|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| Head: 00290000009 - FEDERAL MINISTRY OF WATER RESOURCES AND RURAL DEVELOPMENT | | | | |
| 002901200021 | Travel and Transport | 10,596,021 | 6,357,613 | |
| 002901200039 | Utility Services | 3,061,851 | 1,837,111 | |
| 002901200047 | Telephone Services | 3,065,604 | 1,839,362 | |
| 002901200054 | Stationery | 5,742,600 | 3,445,560 | |
| 002901200062 | Maintenance of Furniture and Equipment | 6,003,627 | 3,602,176 | |
| 002901200070 | Maintenance of Vehicles and Other Capital Assets | 7,504,535 | 4,502,721 | |
| 002901200088 | Consultancy Services | 71,515 | 42,909 | |
| 002901200096 | Contributions and Subventions | 1,412,973 | 847,784 | |
| 002901200102 | Training and Staff Development | 5,907,084 | 3,544,250 | |
| 002901200110 | Entertainment and Hospitality | 2,145,430 | 1,287,258 | |
| 002901200128 | Miscellaneous Expenses | 22,718,250 | 13,630,950 | |
| 0029012001364 | Contributions to Foreign Bodies | 15,018,010 | 9,010,806 | |
| 002901200144 | Motor Vehicle Advances | 2,860,573 | 1,716,344 | |
| | Conferences and Workshop | 800,000 | 480,000 | |
| | International Travel and Transport | 4,000,000 | 2,400,000 | |
| | Ret of Office/Residential Accommodation | 3,840,000 | 2,304,000 | |
| | Insurance of Govt. Assets | 800,000 | 480,000 | |
| | Payment of Nigeria's Contributions to Niger Basin Authority | | 16,540,226 | |
| | Total | 95,548,073 | 73,869,070 | |
| | Personnel Costs | 302,163,780 | 316,594,797 | |
| | Overhead Costs | 95,548,073 | 73,869,070 | |
| | Total | 397,711,853 | 390,463,867 | |
| PART II - PARASTATALS | | | | |
| ANAMBRA/IMO RIVER BASIN DEVELOPMENT AUTHORITY (RBDA) | | | | |
| 002902100016 | Personnel Costs | 130,368,240 | 136,368,240 | |
| 002902200023 | Overhead Costs | 5,363,200 | 3,017,920 | |
| | Total | 135,731,440 | 139,386,160 | |
| BENIN/OWENA (RBDA) | | | | |
| 002902100016 | Personnel Costs | 83,031,060 | 83,031,060 | |
| 002902200025 | Overhead Costs | 4,988,000 | 2,492,800 | |
| | Total | 88,019,060 | 85,523,860 | |
| CHAD BASIN (RBDA) | | | | |
| 002904100001 | Personnel Costs | 168,291,840 | 168,291,840 | |
| 002904200002 | Overhead Costs | 4,156,000 | 2,493,600 | |
| | Total | 172,447,840 | 170,785,440 | |
| CROSS RIVER (RBDA) | | | | |
| 002905100001 | Personnel Costs | 76,234,800 | 76,234,800 | |
| 002905200002 | Overhead Costs | 4,112,000 | 2,467,200 | |
| | Total | 80,346,800 | 78,702,000 | |
| HADEJIA-JAMA'ARE (RBDA) | | | | |
| 002906100001 | Personnel Costs | 149,926,740 | 149,926,740 | |
| 002904200002 | Overhead Costs | 4,639,200 | 2,783,520 | |
| | Total | 154,565,940 | 152,710,260 | |
| LOWER BENUE (RBDA) | | | | |
| 002907100001 | Personnel Costs | 99,649,920 | 99,649,920 | |
| 002907200002 | Overhead Costs | 4,344,000 | 2,606,400 | |
| | Total | 103,993,920 | 102,256,320 | |
| LOWER NIGER (RBDA) | | | | |
| 00290810001 | Personnel Costs | 109,463,340 | 109,463,340 | |
| 002908200002 | Overhead Costs | 4,988,000 | 2,792,800 | |
| | Total | 114,451,340 | 112,256,140 | |
| NIGER/DELTA (RBDA) | | | | |
| 002909100001 | Personnel Costs | 101,608,320 | 101,608,320 | |
| 002909200002 | Overhead Costs | 5,022,400 | 4,613,440 | |
| | Total | 106,630,720 | 106,221,760 | |
| OGUN/OSHUN (RBDA) | | | | |
| 002910100001 | Personnel Costs | 130,193,820 | 130,193,820 | |
| 002910200002 | Overhead Costs | 4,639,200 | 2,283,520 | |
| | Total | 134,833,020 | 132,477,340 | |
| SOKOTO RIMA (RBDA) | | | | |
| 002911100001 | Personnel Costs | 138,338,520 | 138,338,520 | |
| 002911200002 | Overhead Costs | 5,196,800 | 3,118,080 | |
| | Total | 143,535,320 | 141,456,600 | |
| UPPER BENUE (RBDA) | | | | |
| 002912100001 | Personnel Costs | 95,016,060 | 95,016,060 | |

2003 RECURRENT EXPENDITURE

| CLASSIFICATION CODE | DETAILS OF EXPENDITURE | YEAR 2002 APPROPRIATION ACT FIGURE | YEAR 2003 APPROPRIATION APPROVAL | REMARKS |
|---------------------|--|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| 002912200002 | Overhead Costs | 4,214,400 | 2,528,640 | |
| | Total | 99,230,460 | 97,544,700 | |
| | UPPER NIGER (RBDA) | | | |
| 002916100017 | Personnel Costs | 65,348,340 | 65,348,340 | |
| 002916200025 | Overhead Costs | 5,363,200 | 3,017,920 | |
| | Total | 70,711,540 | 68,366,260 | |
| | NATIONAL WATER RESOURCES INSTITUTE, KADUNA | | | |
| 002914100001 | Personnel Costs | 76,267,658 | 76,267,658 | |
| 002914200002 | Overhead Costs | 3,746,400 | 2,247,840 | |
| | Total | 80,014,058 | 78,515,498 | |
| | SUMMARY PART II | | | |
| | Personnel Costs | 1,423,738,658 | 1,429,738,658 | |
| | Overhead Costs | 60,772,800 | 36,463,680 | |
| | Total | 1,484,511,458 | 1,466,202,338 | |
| | GENERAL SUMMARY | | | |
| | Personnel Costs | 1,725,902,438 | 1,746,333,455 | |
| | Overhead Costs | 156,320,873 | 110,332,750 | |
| | Total | 1,882,223,311 | 1,856,666,205 | |

2003 RECURRENT EXPENDITURE

| CLASSIFICATION CODE | DETAILS OF EXPENDITURE | YEAR 2002 APPROPRIATION ACT FIGURE | YEAR 2003 APPROPRIATION APPROVAL | REMARKS |
|--|---|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| HEAD : 003000000007 - MINISTRY OF DEFENCE | | | | |
| | OVERHEAD COSTS - MOD | | | |
| | Tavel and Transport | 97,862,649 | 58,717,589 | |
| | Utility Service | 16,098,806 | 9,659,284 | |
| | Telephone Service | 8,058,608 | 4,835,165 | |
| | Stationery | 98,304,629 | 58,982,777 | |
| | Mtc. of Furniture | 20,773,107 | 12,463,864 | |
| | Mtc. of Veh. & Other Capital Assets | 29,262,014 | 17,557,208 | |
| | Consultancy Service | 3,806,030 | 2,283,618 | |
| | Contribution and Subventions | 1,212,136 | 727,282 | |
| | Training & Staff Dev. | 214,807,656 | 128,884,594 | |
| | Entertainment & Hospitality | 17,136,495 | 10,281,897 | |
| | Miscellaneous Expenses | 35,822,392 | 21,493,435 | |
| | Contribution to Foreign Bodies | 2,816,989 | 1,690,193 | |
| | Motor Vehicle Advances | 200,316,442 | 120,189,865 | |
| | Rent of Office Residential Accommodation | 189,396,268 | 113,637,761 | |
| | Conferences and Workshop | 7,892,224 | 4,735,334 | |
| | International Travel and Transport | 92,105,339 | 55,263,203 | |
| | Insurance of Government Assets | 1,515,170 | 909,102 | |
| | TOTAL : Part I MOD | 1,037,186,954 | 622,312,171 | |
| | | | | |
| | Personnel Costs | 5,100,000,000 | 5,447,589,491 | |
| | Overhead Cost | 1,037,186,954 | 622,312,171 | |
| | Operation's Fund | 2,061,097,766 | 2,236,658,660 | |
| | Total | 8,198,284,720 | 8,306,560,322 | |
| | | | | |
| | OVERHEAD COSTS - DHQ | | | |
| | Tavel and Transport | 45,958,027 | 27,574,816 | |
| | Utility Service | 46,198,131 | 27,718,879 | |
| | Telephone Service | 9,687,927 | 5,812,756 | |
| | Stationery | 33,255,102 | 19,953,061 | |
| | Mtc. of Furniture | 22,254,402 | 13,352,641 | |
| | Mtc. of Veh. & Other Capital Assets | 28,943,730 | 17,366,238 | |
| | Consultancy Service | 6,614,655 | 3,968,793 | |
| | Contribution and Subventions | 2,614,655 | 1,568,793 | |
| | Training & Staff Dev. | 13,202,727 | 7,921,636 | |
| | Entertainment & Hospitality | 9,843,964 | 5,906,378 | |
| | Miscellaneous Expenses | 26,034,231 | 15,620,539 | |
| | Contribution to Foreign Bodies | 7,810,081 | 4,686,049 | |
| | Motor Vehicle Advances | 8,073,273 | 4,843,964 | |
| | Rent of Office Residential Accommodation | 22,146,545 | 13,287,927 | |
| | Conferences and Workshop | 15,989,137 | 9,593,482 | |
| | International Travel and Transport | 20,000,000 | 12,000,000 | |
| | TOTAL : DHQ | 318,626,587 | 191,175,952 | |
| | | | | |
| | Personnel Costs | 9,180,000 | 9,180,000 | |
| | Overhead Cost | 318,626,587 | 191,175,952 | |
| | Total | 327,806,587 | 200,355,952 | |
| | | | | |
| | NIGERIAN ARMY | | | |
| | OVERHEAD COSTS - NA | | | |
| | Tavel and Transport | 247,889,000 | 148,733,400 | |
| | Utility Service | 186,811,000 | 112,086,600 | |
| | Telephone Service | 71,207,000 | 42,724,200 | |
| | Stationery | 131,207,000 | 78,724,200 | |
| | Mtc. of Furniture | 54,387,000 | 32,632,200 | |
| | Mtc. of Veh. & Other Capital Assets | 140,034,000 | 84,020,400 | |
| | Consultancy Service | 27,138,000 | 16,282,800 | |
| | Contribution and Subventions | 11,017,000 | 6,610,200 | |
| | Training & Staff Dev. | 573,018,000 | 343,810,800 | |
| | Maint of Newly Completed Capital Assets | 24,240,000 | 14,544,000 | |
| | Entertainment & Hospitality | 29,483,000 | 17,689,800 | |
| | Miscellaneous Expenses | 50,422,000 | 30,253,200 | |
| | Contribution to Foreign Bodies | 3,405,000 | 2,043,000 | |
| | Motor Vehicle Advances | 321,719,000 | 193,031,400 | |
| | Rent of Office Residential Accommodation | 14,018,000 | 8,410,800 | |
| | Conferences and Workshop | 30,603,000 | 18,361,800 | |
| | International Travel and Transport | 98,207,000 | 58,924,200 | |
| | Insurance of Government Assets | 7,000,000 | 4,200,000 | |
| | Other Overhead (Relocation to Abuja, implementation of NA 96 medical evacuation (ORBAT) ceremonial and Regimental)) | 390,000,000 | 234,000,000 | |
| | TOTAL : NA | 2,411,805,000 | 1,447,083,000 | |
| | | | | |
| | Personnel Costs | 24,000,000,000 | 24,000,000,000 | |
| | Overhead Cost | 2,411,805,000 | 1,447,083,000 | |
| | Total | 26,411,805,000 | 25,447,083,000 | |

2003 RECURRENT EXPENDITURE

| CLASSIFICATION CODE | DETAILS OF EXPENDITURE | YEAR 2002 APPROPRIATION ACT FIGURE | YEAR 2003 APPROPRIATION APPROVAL | REMARKS |
|---------------------|--|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| | NIGERIAN NAVY | | | |
| | OVERHEAD COSTS - NN | | | |
| | Tavel and Transport | 44,069,000 | 26,441,400 | |
| | Utility Service | 91,811,000 | 55,086,600 | |
| | Telephone Service | 30,603,000 | 18,361,800 | |
| | Stationery | 15,913,000 | 9,547,800 | |
| | Mtc. of Furniture | 15,301,000 | 9,180,600 | |
| | Mtc. of Veh. & Other Capital Assets | 16,400,000 | 9,840,000 | |
| | Consultancy Service | 12,241,000 | 7,344,600 | |
| | Contribution and Subventions | 9,181,000 | 5,508,601 | |
| | Training & Staff Dev. | 346,898,000 | 208,138,800 | |
| | Entertainment & Hospitality | 12,241,000 | 7,344,600 | |
| | Miscellaneous Expenses | 1,120,000 | 672,000 | |
| | Contribution to Foreign Bodies | 9,181,000 | 5,508,600 | |
| | Motor Vehicle Advances | 211,207,000 | 126,724,200 | |
| | Rent of Office Residential Accommodation | 122,415,000 | 73,449,000 | |
| | Conferences and Workshop | 15,301,000 | 9,180,600 | |
| | Major Exercises and IS Operations | 215,000,000 | 129,000,000 | |
| | Medical Expenses General | 16,000,000 | 9,600,000 | |
| | Research and Development | 4,000,000 | 2,400,000 | |
| | Planned Maintenance Schedule | 20,000,000 | 12,000,000 | |
| | International Travel and Transport | 42,845,000 | 25,707,000 | |
| | Insurance of Government Assets | | 0 | |
| | Maitanance and Repairs of Ships | | 1,800,000,000 | |
| | TOTAL : NN | 1,251,727,000 | 2,551,036,201 | |
| | | | | |
| | Personnel Costs | 5,100,000,000 | 5,100,000,000 | |
| | Arrears of Professional , Medical & Other allowances | 0 | 967,104,688 | |
| | Personnel Costs (Total) | 5,100,000,000 | 6,067,104,688 | |
| | Overhead Cost | 1,251,727,000 | 2,551,036,201 | |
| | Total | 6,351,727,000 | 8,618,140,889 | |
| | | | | |
| | NIGERIAN AIR FORCE | | | |
| | OVERHEAD COSTS - NAF | | | |
| | Tavel and Transport | 94,871,000 | 56,922,600 | |
| | Utility Service | 94,871,000 | 56,922,600 | |
| | Telephone Service | 15,301,000 | 9,180,600 | |
| | Stationery | 21,422,000 | 12,853,200 | |
| | Mtc. of Furniture | 65,086,000 | 39,051,600 | |
| | Mtc. of Veh. & Other Capital Assets | 61,207,000 | 36,724,200 | |
| | Consultancy Service | 11,861,000 | 7,116,600 | |
| | Contribution and Subventions | 9,181,000 | 5,508,600 | |
| | Training & Staff Dev. | 214,569,000 | 128,741,400 | |
| | Entertainment & Hospitality | 4,896,000 | 2,937,600 | |
| | Miscellaneous Expenses | 13,060,000 | 7,836,000 | |
| | Contribution to Foreign Bodies | 1,836,000 | 1,101,600 | |
| | Motor Vehicle Advances | 40,000,000 | 24,000,000 | |
| | Rent of Office Residential Accommodation | 122,415,000 | 73,449,000 | |
| | Conferences and Workshop | 14,689,000 | 8,813,400 | |
| | International Travel and Transport | 96,724,000 | 58,034,400 | |
| | Base Maintenance | 18,000,000 | 10,800,000 | |
| | Medical Requirement | 8,000,000 | 4,800,000 | |
| | Sports | 4,800,000 | 2,880,000 | |
| | Relocation Requirement | 150,000,000 | 90,000,000 | |
| | Recurrent Exp. for POL/Aviation Fuel | 550,748,972 | 330,449,383 | |
| | Insurance of Government Assets | 0 | 0 | |
| | TOTAL : NAF | 1,613,537,972 | 968,122,783 | |
| | | | | |
| | Personnel Costs | 6,120,000,000 | 6,120,000,000 | |
| | Overhead Cost | 1,613,537,972 | 968,122,783 | |
| | Total | 7,733,537,972 | 7,088,122,783 | |
| | | | | |
| | NIGERIAN DEFENCE ACADEMY (NDA) | | | |
| | OVERHEAD COSTS - NDA | | | |
| | Tavel and Transport | 6,617,000 | 3,970,200 | |
| | Utility Service | 11,129,000 | 6,677,400 | |
| | Telephone Service | 2,808,000 | 1,684,800 | |
| | Stationery | 10,426,000 | 6,255,600 | |
| | Mtc. of Furniture | 52,617,000 | 31,570,200 | |
| | Mtc. of Veh. & Other Capital Assets | 24,044,000 | 14,426,400 | |
| | Consultancy Service | 902,000 | 541,200 | |
| | Contribution and Subventions | 1,404,000 | 842,400 | |
| | Training & Staff Dev. | 31,067,000 | 18,640,200 | |
| | Entertainment & Hospitality | 12,808,000 | 7,684,800 | |
| | Miscellaneous Expenses | 18,000,000 | 10,800,000 | |
| | Contribution to Foreign Bodies | 0 | 0 | |
| | Motor Vehicle Advances | 19,662,000 | 11,797,200 | |
| | Rent of Office Residential Accommodation | 27,032,000 | 16,219,200 | |

2003 RECURRENT EXPENDITURE

| CLASSIFICATION CODE | DETAILS OF EXPENDITURE | YEAR 2002 APPROPRIATION ACT FIGURE | YEAR 2003 APPROPRIATION APPROVAL | REMARKS |
|---------------------|--|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| | Conferences and Workshop | 51,153,000 | 30,691,800 | |
| | International Travel and Transport | 6,160,000 | 3,696,000 | |
| | Insurance of Government Assets | 0 | 0 | |
| | TOTAL : NDA | 275,829,000 | 165,497,400 | |
| | | | | |
| | Personnel Costs | 612,354,960 | 612,354,960 | |
| | Overhead Cost | 275,829,000 | 165,497,400 | |
| | Total | 888,183,960 | 777,852,360 | |
| | | | | |
| | OVERHEAD COSTS -NWC | | | |
| | Tavel and Transport | 27,168,000 | 16,300,800 | |
| | Utility Service | 22,835,000 | 13,701,000 | |
| | Telephone Service | 11,000,000 | 6,600,000 | |
| | Stationery | 30,225,000 | 18,135,000 | |
| | Maintainance of Furniture | 9,877,000 | 5,926,200 | |
| | Maintainance of Veh. & Other Capital Assets | 20,212,000 | 12,127,200 | |
| | Consultancy Services for permanent site | 1,291,000 | 100,774,600 | |
| | Contribution and Subventions | 0 | 0 | |
| | Training & Staff Dev. | 24,901,000 | 14,940,600 | |
| | Entertainment & Hospitality | 13,716,000 | 8,229,600 | |
| | Miscellaneous Expenses | 55,800,000 | 83,480,000 | |
| | Contribution to Foreign Bodies | 0 | 0 | |
| | Motor Vehicle Advances | 0 | 0 | |
| | Rent of Office Residential Accommodation | 6,120,000 | 3,672,000 | |
| | Conferences and Workshop | 37,483,000 | 22,489,800 | |
| | International Travel and Transport | 200,314,000 | 200,235,500 | |
| | Insurance of Government Assets | | 0 | |
| | TOTAL : NWC | 460,942,000 | 506,612,300 | |
| | | | | |
| | Personnel Costs | 76,948,800 | 76,948,800 | |
| | Overhead Cost | 460,942,000 | 506,612,300 | |
| | Total | 537,890,800 | 583,561,100 | |
| | | | | |
| | COMMAND AND STAFF COLLEGE - JAJI (CSC) | | | |
| | OVERHEAD COSTS - CSC, JAJI | | | |
| | Tavel and Transport | 62,100,000 | 37,260,000 | |
| | Utility Service | 27,314,000 | 16,388,400 | |
| | Telephone Service | 4,719,000 | 2,831,400 | |
| | Stationery | 46,771,000 | 28,062,600 | |
| | Mtc. of Furniture | 12,536,000 | 7,521,600 | |
| | Mtc. of Veh. & Other Capital Assets | 88,586,000 | 53,151,600 | |
| | Consultancy Service | 0 | 0 | |
| | Contribution and Subventions | 1,855,000 | 1,113,000 | |
| | Training & Staff Dev. | 69,694,000 | 41,816,400 | |
| | Entertainment & Hospitality | 6,872,000 | 4,123,200 | |
| | Miscellaneous Expenses | 5,318,000 | 3,190,800 | |
| | Contribution to Foreign Bodies | 0 | 0 | |
| | Motor Vehicle Advances | 0 | 0 | |
| | Rent of Office Residential Accommodation | 1,446,000 | 867,600 | |
| | Conferences and Workshop | 1,000,000 | 600,000 | |
| | International Travel and Transport | 188,272,000 | 141,204,000 | |
| | Insurance of Government Assets | | 0 | |
| | TOTAL : CSC, JAJI | 516,483,000 | 338,130,600 | |
| | | | | |
| | Personnel Costs | 91,800,000 | 91,800,000 | |
| | Overhead Cost | 516,483,000 | 338,130,600 | |
| | Total | 608,283,000 | 429,930,600 | |
| | | | | |
| | NIGERIAN ARMED FORCES RESETTLEMENT CENTRE (NAFRC) | | | |
| | OVERHEAD COSTS - NAFRC | | | |
| | Tavel and Transport | 4,511,000 | 2,706,600 | |
| | Utility Service | 3,009,000 | 1,805,400 | |
| | Telephone Service | 2,009,000 | 1,205,400 | |
| | Stationery | 4,009,000 | 2,405,400 | |
| | Mtc. of Furniture | 7,148,000 | 4,288,800 | |
| | Mtc. of Veh. & Other Capital Assets | 6,255,000 | 3,753,000 | |
| | Consultancy Service | 2,511,000 | 1,506,600 | |
| | Contribution and Subventions | 1,255,000 | 753,000 | |
| | Training & Staff Dev. | 5,511,000 | 3,306,600 | |
| | Entertainment & Hospitality | 2,381,000 | 1,428,600 | |
| | Miscellaneous Expenses | 4,767,000 | 2,860,200 | |
| | Conferences and Workshop | 4,000,000 | 2,400,000 | |
| | TOTAL : NAFRC | 47,366,000 | 28,419,600 | |
| | | | | |
| | Personnel Costs | 183,600,000 | 218,600,000 | |
| | Overhead Cost | 47,366,000 | 28,419,600 | |
| | Total | 230,966,000 | 247,019,600 | |

2003 RECURRENT EXPENDITURE

| CLASSIFICATION CODE | DETAILS OF EXPENDITURE | YEAR 2002 APPROPRIATION ACT FIGURE | YEAR 2003 APPROPRIATION APPROVAL | REMARKS |
|---------------------|--|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| | DIA | | | |
| | OVERHEAD COSTS - DIA | | | |
| | Tavel and Transport | 16,447,000 | 9,868,200 | |
| | Utility Service | 20,172,000 | 12,103,200 | |
| | Telephone Service | 13,817,000 | 8,290,200 | |
| | Stationery | 6,323,000 | 3,793,800 | |
| | Mtc. of Furniture | 4,827,000 | 2,896,200 | |
| | Mtc. of Veh. & Other Capital Asets | 11,261,000 | 6,756,600 | |
| | Consultancy Service | 136,827,000 | 82,096,200 | |
| | Contribution and Subventions | 5,961,000 | 3,576,600 | |
| | Training & Staff Dev. | 24,025,000 | 14,415,000 | |
| | Entertainment & Hospitality | 7,695,000 | 4,617,000 | |
| | Miscellaneous Expenses | 10,964,000 | 6,578,400 | |
| | Contribution to Foreign Bodies | 14,517,000 | 8,710,200 | |
| | Motor Vehicle Advances | 5,205,000 | 3,123,000 | |
| | Rent of Office Residential Accommodation | 7,868,000 | 4,720,800 | |
| | Conferences and Workshop | 9,318,000 | 5,590,800 | |
| | International Travel and Transport | 24,176,000 | 14,505,600 | |
| | Insurance of Government Assets | 5,523,000 | 3,313,800 | |
| | Security/Operation Grant | 250,000,000 | 150,000,000 | |
| | TOTAL : DIA | 574,926,000 | 344,955,600 | |
| | Personnel Costs | 153,000,000 | 153,000,000 | |
| | Overhead Cost | 574,926,000 | 344,955,600 | |
| | Total | 727,926,000 | 497,955,600 | |
| | DIA SCHOOL | | | |
| | Personnel Costs | 3,060,000 | 3,060,000 | |
| | Overhead Cost | 5,000,000 | 5,000,000 | |
| | Total | 8,060,000 | 8,060,000 | |
| | DEFENCE MISSIONS | | | |
| | OVERHEAD COSTS - DEFENCE MISSION | | | |
| | Tavel and Transport | 73,024,000 | 54,768,000 | |
| | Utility Service | 215,958,000 | 161,968,500 | |
| | Telephone Service | 51,664,000 | 38,748,000 | |
| | Stationery | 42,912,000 | 32,184,000 | |
| | Mtc. of Furniture | 66,694,000 | 50,020,500 | |
| | Mtc. of Veh. & Other Capital Asets | 41,450,000 | 31,087,500 | |
| | Consultancy Service | 26,717,000 | 20,037,750 | |
| | Contribution and Subventions | 25,528,000 | 19,146,000 | |
| | Training & Staff Dev. | 21,972,000 | 16,479,000 | |
| | Entertainment & Hospitality | 50,703,000 | 38,027,250 | |
| | Miscellaneous Expenses | 64,648,000 | 48,486,000 | |
| | Contribution to Foreign Bodies | 77,165,000 | 57,873,750 | |
| | Motor Vehicle Advances | 8,000,000 | 6,000,000 | |
| | Rent of Office Residential Accommodation | 215,617,000 | 161,712,750 | |
| | Conferences and Workshop | 51,720,000 | 38,790,000 | |
| | International Travel and Transport | 77,251,000 | 57,938,250 | |
| | Insurance of Government Assets | 40,817,000 | 30,612,750 | |
| | TOTAL : DEFENCE MISSION | 1,151,840,000 | 863,880,000 | |
| | Personnel Costs | 907,800,000 | 1,134,750,000 | |
| | Overhead Cost | 1,151,840,000 | 863,880,000 | |
| | Total | 2,059,640,000 | 1,998,630,000 | |
| | GUARDS BRIGADE | | | |
| | Personnel Costs | | | |
| | Overhead Cost | 10,000,000 | 6,000,000 | |
| | Total | 10,000,000 | 6,000,000 | |
| | DICON | | | |
| | Personnel Costs | | 120,000,000 | |
| | Personnel Arrears | | 234,000,000 | |
| | Personnel Costs | 0 | 354,000,000 | |
| | Overhead Cost | 20,000,000 | 12,000,000 | |
| | Total | 20,000,000 | 366,000,000 | |
| | GENERAL SUMMARY | | | |
| | Personnel Costs | 42,357,743,760 | 44,288,387,939 | |
| | Overhead Cost | 11,756,367,279 | 10,286,884,267 | |
| | Total DEFENCE | 54,114,111,039 | 54,575,272,206 | |

2003 RECURRENT EXPENDITURE

| CLASSIFICATION CODE | DETAILS OF EXPENDITURE | YEAR 2002 APPROPRIATION ACT FIGURE | YEAR 2003 APPROPRIATION APPROVAL | REMARKS |
|---|--|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| HEAD: 00310000009 - NATIONAL POPULATION COMMISSION | | | | |
| 003100200027 | Travel and Transport | 10,743,200 | 96,817,320 | |
| 003100200035 | Utility Service | 5,650,400 | 3,390,240 | |
| 003100200043 | Telephone Service | 4,834,400 | 2,900,640 | |
| 003100200050 | Stationery | 6,982,400 | 4,189,440 | |
| 003100200068 | Mtc. of Office Furniture & Eqpt | 6,481,600 | 3,888,960 | |
| 003100200076 | Mtc. of veh. & Other Capital Assets | 10,743,200 | 6,445,920 | |
| 003100200084 | Consultancy Services | 805,600 | 483,360 | |
| 003100200092 | Contributions & Subventions | 536,800 | 322,080 | |
| 003100200108 | Training and Staff Development | 3,760,000 | 2,256,000 | |
| 003100200116 | Entertainment and Hospitality | 859,200 | 515,520 | |
| 003100200124 | Miscellaneous | 4,834,400 | 2,900,640 | |
| 003100200132 | Contribution to Foreign Bodies | 3,222,400 | 1,933,440 | |
| 003100200140 | Motor Vehicles Advances | 1,073,600 | 644,160 | |
| | Rent of Office Residential Accommodation | 1,600,000 | 960,000 | |
| | Conferences and Workshop | 768,000 | 460,800 | |
| | International Travel and Transport | 800,000 | 480,000 | |
| | Insurance of Government Assets | 400,000 | 240,000 | |
| 003100200157 | A.P.C. | 2,148,000 | 1,288,800 | |
| | Project Monitoring & Evaluation | 160,000 | 96,000 | |
| | Motor Vehicles & Furniture Loans | | 190,510,000 | |
| | TOTAL : | 66,243,200 | 320,723,320 | |
| GENERAL SUMMARY | | | | |
| | Personnel Costs | 1,325,342,100 | 1,498,642,972 | |
| | Salaries and Allowances of Board Members | | 144,180,000 | |
| | Overhead Costs | 66,243,200 | 320,723,320 | |
| | Total | 1,391,585,300 | 1,963,546,292 | |

2003 RECURRENT EXPENDITURE

| CLASSIFICATION CODE | DETAILS OF EXPENDITURE | YEAR 2002 APPROPRIATION ACT FIGURE | YEAR 2003 APPROPRIATION APPROVAL | REMARKS |
|---|--|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| HEAD: 003200000008 - FEDERAL MINISTRY OF EDUCATION | | | | |
| 003201200020 | Travel and Transport | 83,324,000 | 49,994,400 | |
| 003201200038 | Utility Services | 21,823,200 | 13,093,920 | |
| 003201200046 | Telephone Services | 17,702,400 | 10,621,440 | |
| 003201200053 | Stationery | 31,488,800 | 18,893,280 | |
| 003201200061 | Maintenance of Furniture and Equipment | 27,409,600 | 16,445,760 | |
| 003201200079 | Maintenance of Vehicles and Other capital Assets | 82,024,800 | 49,214,880 | |
| 003201200087 | Consultancy Services | 23,354,400 | 14,012,640 | |
| 003201200095 | Contributions and Subventions | 130,106,400 | 78,063,840 | |
| 003201200101 | Training and Staff Development | 68,015,200 | 40,809,120 | |
| 003201200119 | Entertainment and Hospitality | 1,148,800 | 689,280 | |
| 003201200127 | Miscellaneous Expenses | 47,044,000 | 28,226,400 | |
| 003201200135 | Contributions to Foreign Bodies | 100,912,800 | 60,547,680 | |
| 003201200143 | Motor Vehicle Advances | 7,812,000 | 4,687,200 | |
| | International Travel and Transport | 0 | 0 | |
| 003201200224 | Welfare of Nigerian Students Oversea | 44,040,800 | 26,424,480 | |
| 003201200232 | Development of Primary School Science | 1,684,800 | 1,010,880 | |
| 003201200257 | Primary School Library Development | 0 | 0 | |
| 003201200265 | Insurance for Government property | 0 | 0 | |
| | Monitoring of UBE Programme Nation wide | 2,680,000 | 1,608,000 | |
| | Education Inspectorate Services | 60,480,000 | 36,288,000 | |
| | Permanent Representative in UNESCO | 53,040,000 | 31,824,000 | |
| | Presidential Cap for P/Seider | 800,000 | 480,000 | |
| | NUCA/World Bank Games | 400,000 | 240,000 | |
| | Conferences and Workshop | 400,000 | 240,000 | |
| | Federal Scholarship Board | 856,000,000 | 513,600,000 | |
| | Total: | 1,661,692,000 | 997,015,200 | |
| | MAIN MINISTRY SUMMARY | | | |
| | Personnel Costs | 993,694,200 | 1,787,331,856 | |
| | Overhead Cost | 1,661,692,000 | 997,015,200 | |
| | Total | 2,655,386,200 | 2,784,347,056 | |
| | (Parastatals) Part II | | | |
| | 1 NATIONAL TEACHERS INSTITUTE | | | |
| 003232100014 | Personnel Cost | 224,067,480 | 224,067,480 | |
| 003232200023 | Overhead Cost | 41,425,000 | 24,855,000 | |
| | Total | 265,492,480 | 248,922,480 | |
| | 3 JAMB | | | |
| 003234100019 | Personnel Cost | 445,505,304 | 445,505,304 | |
| 003234200028 | Overhead Cost | 160,000,000 | 96,000,000 | |
| | Total | 605,505,304 | 541,505,304 | |
| | 4 W. A. E. C. | | | |
| 003235100011 | Personnel Cost | 79,557,960 | 79,557,960 | |
| 003235200020 | Overhead Cost | 24,446,000 | 14,667,600 | |
| | Total | 104,003,960 | 94,225,560 | |
| | 5 MASS LITERACY COMMISSION | | | |
| 003236100013 | Personnel Cost | 79,314,180 | 79,314,180 | |
| 003236200022 | Overhead Cost | 32,388,000 | 19,432,800 | |
| | Total | 111,702,180 | 98,746,980 | |
| | 6 NOMADIC EDUCATION COMMISSION | | | |
| 003237100016 | Personnel Cost | 91,014,600 | 91,014,600 | |
| 003237200025 | Overhead Cost | 34,211,000 | 20,526,600 | |
| | Total | 125,225,600 | 111,541,200 | |
| | 7 NATIONAL EUDCATIONAL RESEARCH DEV. COUNCIL | | | |
| 003238100018 | Personnel Cost | 210,933,966 | 210,933,966 | |
| 003238200026 | Overhead Cost | 29,018,000 | 17,410,800 | |
| | Total | 239,951,966 | 228,344,766 | |
| | 8 NATIONAL EXAMINATION COUNCIL (NECO) | | | |
| 003239100010 | Personnel cost | 408,147,008 | 408,147,008 | |
| 003239200029 | Overhead Cost | 250,000,000 | 150,000,000 | |
| | Outstanding Take-Off Grant | 220,000,000 | 132,000,000 | |
| | Total | 878,147,008 | 690,147,008 | |
| | 9 NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD | | | |
| 003240100012 | Personnel Cost | 160,802,095 | 160,802,095 | |
| 003240200022 | Overhead Cost | 34,288,000 | 20,572,800 | |
| | Total | 195,090,095 | 181,374,895 | |
| | 11 INSTITUTION FOR EDUCATION PLANNERS | | | |
| 003241100015 | Personnel Cost | 20,411,812 | 20,411,812 | |
| 003241200024 | Overhead Cost | 18,283,000 | 10,969,800 | |

| CLASSIFICATION CODE | DETAILS OF EXPENDITURE | YEAR 2002 APPROPRIATION ACT FIGURE | YEAR 2003 APPROPRIATION APPROVAL | REMARKS |
|---------------------|-------------------------------|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| | Total | 38,694,812 | 31,381,612 | |
| 12 | TEACHERS REGISTRATION COUNCIL | | | |
| 003242100017 | Personnel Cost | 25,228,680 | 25,228,680 | |
| 003242200026 | Overhead Cost | 8,111,000 | 4,866,600 | |
| | Total | 33,339,680 | 30,095,280 | |
| 13 | EDUCATION TAX FUND | | | |
| 00323100013 | Personnel Cost | 52,272,960 | 52,272,960 | |
| 00323200022 | Overhead Cost | 13,735,000 | 8,241,000 | |
| | Total | 66,007,960 | 60,513,960 | |
| | SUMMARY PARASTATALS | | | |
| | Personnel Cost | 1,797,256,045 | 1,797,256,045 | |
| | Overhead Cost | 865,905,000 | 519,543,000 | |
| | Total | 2,663,161,045 | 2,316,799,045 | |
| | PART III UNITY SCHOOLS | | | |
| | F. G. C. Okposi | | | |
| 003281100019 | Personnel Cost | 29,861,520 | 41,861,520 | |
| 003281200028 | Overhead Cost | 2,862,000 | 2,862,000 | |
| 003281200214 | Meal Subsidy | 9,578,000 | 9,578,000 | |
| | Total | 42,301,520 | 54,301,520 | |
| 2 | F. G. C. UMUAHIA | | | |
| 003285100018 | Personnel Cost | 43,899,780 | 55,899,780 | |
| 003285200026 | Overhead Cost | 2,730,000 | 2,730,000 | |
| 003285200034 | Meal Subsidy | 12,771,000 | 12,771,000 | |
| | Total | 59,400,780 | 71,400,780 | |
| 3 | F.G.C. KWALI | | | |
| 003286100010 | Personnel Cost | 65,683,920 | 77,683,920 | |
| 003286200028 | Overhead Cost | 3,883,000 | 3,883,000 | |
| 003286200036 | Meal Subsidy | 16,714,000 | 16,714,000 | |
| | Total | 86,280,920 | 98,280,920 | |
| 4 | F.G.G.C. BWARI | | | |
| 003287100013 | Personnel Cost | 75,141,360 | 87,141,360 | |
| 003287200021 | Overhead Cost | 3,310,000 | 3,310,000 | |
| 003287200039 | Meal Subsidy | 20,019,000 | 20,019,000 | |
| | Total | 98,470,360 | 110,470,360 | |
| 5 | F.G.C. GANYE | | | |
| 003288100015 | Personnel Cost | 27,290,100 | 39,290,100 | |
| 003288200023 | Overhead Cost | 2,419,000 | 2,419,000 | |
| 003288200031 | Meal Subsidy | 8,939,000 | 8,939,000 | |
| | Total | 38,648,100 | 50,648,100 | |
| 6 | F.G.G.C. YOLA | | | |
| 003289100017 | Personnel Cost | 36,992,340 | 48,992,340 | |
| 003289200025 | Overhead Cost | 3,537,000 | 3,537,000 | |
| 003289200033 | Meal Subsidy | 11,877,000 | 11,877,000 | |
| | Total | 52,406,340 | 64,406,340 | |
| 7 | F.G.C. IKOT EKPENE | | | |
| 003290100019 | Personnel Cost | 69,825,120 | 3,537,000 | |
| 003290200028 | Overhead Cost | 3,700,000 | 3,700,000 | |
| 003290200036 | Meal Subsidy | 19,157,000 | 19,157,000 | |
| | Total | 92,682,120 | 26,394,000 | |
| 8 | F.G.G.C. IKOT-OBIO-ITONG | | | |
| 003291100012 | Personnel Cost | 42,366,720 | 54,366,720 | |
| 003291200020 | Overhead Cost | 2,422,000 | 2,422,000 | |
| 003291200038 | Meal Subsidy | 16,602,000 | 16,602,000 | |
| | Total | 61,390,720 | 73,390,720 | |
| 9 | F.G.C. NISE | | | |
| 003292100014 | Personnel Cost | 34,032,300 | 46,032,300 | |
| 003292200022 | Overhead Cost | 2,331,000 | 2,331,000 | |
| 003292200030 | Meal Subsidy | 10,344,000 | 10,344,000 | |
| | Total | 46,707,300 | 58,707,300 | |
| 10 | F.G.G.C. ONITSHA | | | |
| 003293100016 | Personnel Cost | 59,130,420 | 71,130,420 | |
| 003293200024 | Overhead Cost | 3,721,000 | 3,721,000 | |
| 003293200032 | Meal Subsidy | 13,409,000 | 13,409,000 | |
| | Total | 76,260,420 | 88,260,420 | |
| 11 | F.G.C. AZARE | | | |
| 003294100019 | Personnel Cost | 54,993,300 | 66,993,300 | |
| 003294200027 | Overhead Cost | 3,395,000 | 3,395,000 | |
| 003294200035 | Meal Subsidy | 16,714,000 | 16,714,000 | |
| | Total | 75,102,300 | 87,102,300 | |
| 12 | F.G.G.C. BAUCHI | | | |
| 003295100011 | Personnel Cost | 47,248,440 | 59,248,440 | |
| 003295200029 | Overhead Cost | 3,721,000 | 3,721,000 | |
| 003295200037 | Meal Subsidy | 19,907,000 | 19,907,000 | |
| | Total | 70,876,440 | 82,876,440 | |

2003 RECURRENT EXPENDITURE

| CLASSIFICATION CODE | DETAILS OF EXPENDITURE | YEAR 2002 APPROPRIATION ACT FIGURE | YEAR 2003 APPROPRIATION APPROVAL | REMARKS |
|---------------------|------------------------|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| 13 | F.G.C. VANDEIKYA | | | |
| 003296100013 | Personnel Cost | 78,778,680 | 90,778,680 | |
| 003296200021 | Overhead Cost | 2,419,000 | 2,419,000 | |
| 003296200039 | Meal Subsidy | 9,578,000 | 9,578,000 | |
| | Total | 90,775,680 | 102,775,680 | |
| | F.G.C. GBOKO | | | |
| 003297100016 | Personnel Cost | 76,771,320 | 88,771,320 | |
| 003297200024 | Overhead Cost | 2,851,000 | 2,851,000 | |
| 003297200032 | Meal Subsidy | 14,048,000 | 14,048,000 | |
| | Total | 93,670,320 | 105,670,320 | |
| 15 | F.G.C. MAIDUGURI | | | |
| 003298100018 | Personnel Cost | 57,861,460 | 69,861,460 | |
| 003298200026 | Overhead Cost | 3,148,000 | 3,148,000 | |
| 003298200034 | Meal Subsidy | 17,879,000 | 17,879,000 | |
| | Total | 78,888,460 | 90,888,460 | |
| 16 | F.G.G.C. MONGUNO | | | |
| 003299100010 | Personnel Cost | 30,322,560 | 42,322,560 | |
| 003299200028 | Overhead Cost | 2,897,000 | 2,897,000 | |
| 003299200036 | Meal Subsidy | 11,494,000 | 11,494,000 | |
| | Total | 44,713,560 | 56,713,560 | |
| 17 | F.G.C. IKOM | | | |
| 003210010015 | Personnel Cost | 47,659,500 | 59,659,500 | |
| 003210020023 | Overhead Cost | 3,711,000 | 3,711,000 | |
| 003210020031 | Meal Subsidy | 12,771,000 | 12,771,000 | |
| | Total | 64,141,500 | 76,141,500 | |
| 18 | F.G.G.C. CALABAR | | | |
| 003210110017 | Personnel Cost | 72,177,240 | 84,177,240 | |
| 003210120025 | Overhead Cost | 3,721,000 | 3,721,000 | |
| 003210120033 | Meal Subsidy | 15,437,000 | 15,437,000 | |
| | Total | 91,335,240 | 103,335,240 | |
| 19 | F.S.C. OGOJA | | | |
| 003210210018 | Personnel Cost | 36,636,360 | 48,636,360 | |
| 003210220026 | Overhead Cost | 2,419,000 | 2,419,000 | |
| 003210220034 | Meal Subsidy | 9,314,000 | 9,314,000 | |
| | Total | 48,369,360 | 60,369,360 | |
| 20 | F.G.G.C. IBUSA | | | |
| 003210310019 | Personnel Cost | 42,608,460 | 54,608,460 | |
| 003210320027 | Overhead Cost | 2,419,000 | 2,419,000 | |
| 003210320035 | Meal Subsidy | 15,964,000 | 15,964,000 | |
| | Total | 60,991,460 | 72,991,460 | |
| 21 | F.G.C. WARRI | | | |
| 003210410010 | Personnel Cost | 73,519,560 | 85,519,560 | |
| 003210420028 | Overhead Cost | 4,627,000 | 4,627,000 | |
| 003210420036 | Meal Subsidy | 18,629,000 | 18,629,000 | |
| | Total | 96,775,560 | 108,775,560 | |
| 22 | F.G.C. BENIN | | | |
| 003210510011 | Personnel Cost | 70,246,380 | 82,246,380 | |
| 003210520029 | Overhead Cost | 3,976,000 | 3,976,000 | |
| 003210520037 | Meal Subsidy | 12,771,000 | 12,771,000 | |
| | Total | 86,993,380 | 98,993,380 | |
| 23 | F.G.G.C. IBILLO | | | |
| 003210610013 | Personnel Cost | 35,778,540 | 47,778,540 | |
| 003210620021 | Overhead Cost | 3,135,000 | 3,135,000 | |
| 003210620039 | Meal Subsidy | 14,687,000 | 14,687,000 | |
| | Total | 53,600,540 | 65,600,540 | |
| 24 | F.G.C. ENUGU | | | |
| 003210710014 | Personnel Cost | 96,811,260 | 108,811,260 | |
| 003210720022 | Overhead Cost | 4,724,000 | 4,724,000 | |
| 003210720030 | Meal Subsidy | 20,434,000 | 20,434,000 | |
| | Total | 121,969,260 | 133,969,260 | |
| 25 | F.G.G.C. LEJJA | | | |
| 003210810015 | Personnel Cost | 31,368,060 | 43,368,060 | |
| 003210820023 | Overhead Cost | 2,419,000 | 2,419,000 | |
| 003210820031 | Meal Subsidy | 11,494,000 | 11,494,000 | |
| | Total | 45,281,060 | 57,281,060 | |
| 26 | F.G.G.C. OWERRI | | | |
| 003210910016 | Personnel Cost | 91,754,100 | 103,754,100 | |
| 003210920024 | Overhead Cost | 3,700,000 | 3,700,000 | |
| 003210920032 | Meal Subsidy | 24,265,000 | 24,265,000 | |
| | Total | 119,719,100 | 131,719,100 | |
| 27 | F.G.C. OKIGWE | | | |
| 003211010018 | Personnel Cost | 68,317,560 | 80,317,560 | |
| 003211020026 | Overhead Cost | 3,459,000 | 3,459,000 | |
| 003211020034 | Meal Subsidy | 15,964,000 | 15,964,000 | |
| | Total | 87,740,560 | 99,740,560 | |
| 28 | F.G.C.C. KAZAURE | | | |
| 003211110010 | Personnel Cost | 47,479,980 | 59,479,980 | |
| 003211120028 | Overhead Cost | 3,138,000 | 3,138,000 | |

2003 RECURRENT EXPENDITURE

| CLASSIFICATION CODE | DETAILS OF EXPENDITURE | YEAR 2002 APPROPRIATION ACT FIGURE | YEAR 2003 APPROPRIATION APPROVAL | REMARKS |
|---------------------|------------------------|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| 003211120036 | Meal Subsidy | 19,795,000 | 19,795,000 | |
| | Total | 70,412,980 | 82,412,980 | |
| 29 | F.G.G.C. KIYAWA | | | |
| 003211210011 | Personnel Cost | 22,251,300 | 34,251,300 | |
| 003211220029 | Overhead Cost | 2,164,000 | 2,164,000 | |
| 003211220037 | Meal Subsidy | 7,024,000 | 7,024,000 | |
| | Total | 31,439,300 | 43,439,300 | |
| 30 | F.G.C. KADUNA | | | |
| 003211310012 | Personnel Cost | 80,575,920 | 92,575,920 | |
| 003211320020 | Overhead Cost | 4,027,000 | 4,027,000 | |
| 003211320038 | Meal Subsidy | 23,738,000 | 23,738,000 | |
| | Total | 108,340,920 | 120,340,920 | |
| 31 | F.G.C. ZARIA | | | |
| 003211410013 | Personnel Cost | 51,439,580 | 63,439,580 | |
| 003211420021 | Overhead Cost | 3,286,000 | 3,286,000 | |
| 003211420039 | Meal Subsidy | 11,494,000 | 11,494,000 | |
| | Total | 66,219,580 | 78,219,580 | |
| 32 | F.G.C. KANO | | | |
| 003211510041 | Personnel Cost | 59,886,240 | 71,886,240 | |
| 003211520022 | Overhead Cost | 3,721,000 | 3,721,000 | |
| 003211520030 | Meal Subsidy | 15,964,000 | 15,964,000 | |
| | Total | 79,571,240 | 91,571,240 | |
| 33 | F.G.G.C. MIN-JIBIR | | | |
| 003211610016 | Personnel Cost | 47,017,760 | 67,017,760 | |
| 003211620024 | Overhead Cost | 2,419,000 | 2,419,000 | |
| 003211620032 | Meal Subsidy | 9,578,000 | 9,578,000 | |
| | Total | 59,014,760 | 79,014,760 | |
| 34 | F.G.C. UGWOLAWO | | | |
| 003211710017 | Personnel Cost | 47,605,440 | 59,605,440 | |
| 003211720025 | Overhead Cost | 2,865,000 | 2,865,000 | |
| 003211720033 | Meal Subsidy | 12,771,000 | 12,771,000 | |
| | Total | 63,241,440 | 75,241,440 | |
| 35 | F.G.G.C. KABBA | | | |
| 003211810018 | Personnel Cost | 26,936,160 | 38,936,160 | |
| 003211820026 | Overhead Cost | 2,419,000 | 2,419,000 | |
| 003211820034 | Meal Subsidy | 10,630,000 | 10,630,000 | |
| | Total | 39,985,160 | 51,985,160 | |
| 36 | F.G.G.C. OMU-ARAN | | | |
| 003211910019 | Personnel Cost | 38,400,000 | 50,400,000 | |
| 003211920027 | Overhead Cost | 2,894,000 | 2,894,000 | |
| 003211920035 | Meal Subsidy | 9,578,000 | 9,578,000 | |
| | Total | 50,872,000 | 62,872,000 | |
| 37 | F.G.G.C. ILORIN | | | |
| 003212010010 | Personnel Cost | 79,676,280 | 91,676,280 | |
| 003212020028 | Overhead Cost | 3,848,000 | 3,848,000 | |
| 003212020036 | Meal Subsidy | 22,988,000 | 22,988,000 | |
| | Total | 106,512,280 | 118,512,280 | |
| 38 | F.G.C. DAURA | | | |
| 003212110012 | Personnel Cost | 38,589,660 | 50,589,660 | |
| 003212120020 | Overhead Cost | 3,138,000 | 3,138,000 | |
| 003212120038 | Meal Subsidy | 12,132,000 | 12,132,000 | |
| | Total | 53,859,660 | 65,859,660 | |
| 39 | F.G.G.C. BAKORI | | | |
| 003212210013 | Personnel Cost | 63,042,040 | 81,042,040 | |
| 003212220021 | Overhead Cost | 3,537,000 | 3,537,000 | |
| 003212220039 | Meal Subsidy | 13,409,000 | 13,409,000 | |
| | Total | 79,988,040 | 97,988,040 | |
| 40 | F.G.G.C. GWANDU | | | |
| 003212310014 | Personnel Cost | 33,083,580 | 47,083,580 | |
| 003212320022 | Overhead Cost | 2,419,000 | 2,419,000 | |
| 003212320030 | Meal Subsidy | 7,662,000 | 7,662,000 | |
| | Total | 43,164,580 | 57,164,580 | |
| 41 | F.G.C. BIRNIN YAURI | | | |
| 003212410015 | Personnel Cost | 22,508,340 | 34,508,340 | |
| 003212420023 | Overhead Cost | 2,419,000 | 2,419,000 | |
| 003212420031 | Meal Subsidy | 11,174,000 | 11,174,000 | |
| | Total | 36,101,340 | 48,101,340 | |
| 42 | KINGS COLLEGE | | | |
| 003212510016 | Personnel Cost | 148,456,920 | 160,456,920 | |
| 003212520024 | Overhead Cost | 4,621,000 | 4,621,000 | |
| 003212520032 | Meal Subsidy | 31,401,000 | 31,401,000 | |
| | Total | 184,478,920 | 196,478,920 | |
| 43 | QUEENS COLLEGE | | | |
| 003212610018 | Personnel Cost | 181,804,800 | 193,804,800 | |
| 003212620026 | Overhead Cost | 4,599,000 | 4,599,000 | |
| 003212620034 | Meal Subsidy | 30,124,000 | 30,124,000 | |
| | Total | 216,527,800 | 228,527,800 | |
| 44 | F.G.C. IJANIKIN | | | |

2003 RECURRENT EXPENDITURE

| CLASSIFICATION CODE | DETAILS OF EXPENDITURE | YEAR 2002 APPROPRIATION ACT FIGURE | YEAR 2003 APPROPRIATION APPROVAL | REMARKS |
|---------------------|------------------------|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| 003212710019 | Personnel Cost | 137,295,060 | 149,295,060 | |
| 003212720027 | Overhead Cost | 3,864,000 | 3,864,000 | |
| 003212720035 | Meal Subsidy | 23,099,000 | 23,099,000 | |
| | Total | 164,258,060 | 176,258,060 | |
| 45 | F.G.G.C. BIDA | | | |
| 003212810010 | Personnel Cost | 46,883,280 | 58,883,280 | |
| 003212820028 | Overhead Cost | 2,733,000 | 2,733,000 | |
| 003212820036 | Meal Subsidy | 8,301,000 | 8,301,000 | |
| | Total | 57,917,280 | 69,917,280 | |
| 46 | SULEJA ACADEMY | | | |
| 003212910011 | Personnel Cost | 53,605,080 | 65,605,080 | |
| 003212920029 | Overhead Cost | 2,821,000 | 2,821,000 | |
| 003212920037 | Meal Subsidy | 12,164,000 | 12,164,000 | |
| | Total | 68,590,080 | 80,590,080 | |
| 47 | F.G.C. MINNA | | | |
| 003213010012 | Personnel Cost | 63,739,800 | 75,739,800 | |
| 003213020020 | Overhead Cost | 3,721,000 | 3,721,000 | |
| 003213020038 | Meal Subsidy | 16,602,000 | 16,602,000 | |
| | Total | 84,062,800 | 96,062,800 | |
| 48 | F.G.G.C. NEW BUSA | | | |
| 003213110014 | Personnel Cost | 43,619,280 | 55,619,280 | |
| 003213120022 | Overhead Cost | 2,731,000 | 2,731,000 | |
| 003213120030 | Meal Subsidy | 11,494,000 | 11,494,000 | |
| | Total | 57,844,280 | 69,844,280 | |
| 49 | F.G.G.C. SHAGAMU | | | |
| 003213210015 | Personnel Cost | 77,808,660 | 89,808,660 | |
| 003213220023 | Overhead Cost | 3,567,000 | 3,567,000 | |
| 003213220031 | Meal Subsidy | 16,714,000 | 16,714,000 | |
| | Total | 98,089,660 | 110,089,660 | |
| 50 | F.G.C. ODOGBOLU | | | |
| 003213310016 | Personnel Cost | 80,491,260 | 92,491,260 | |
| 003213320024 | Overhead Cost | 3,883,000 | 3,883,000 | |
| 003213320032 | Meal Subsidy | 22,724,000 | 22,724,000 | |
| | Total | 107,098,260 | 119,098,260 | |
| 51 | F.G.G.C. AKURE | | | |
| 003213410017 | Personnel Cost | 82,296,660 | 94,296,660 | |
| 003213420025 | Overhead Cost | 3,824,000 | 3,824,000 | |
| 003213420033 | Meal Subsidy | 12,771,000 | 12,771,000 | |
| | Total | 98,891,660 | 110,891,660 | |
| 52 | F.G.C. IDO-ANI | | | |
| 003213510018 | Personnel Cost | 58,855,020 | 70,855,020 | |
| 003213520026 | Overhead Cost | 3,450,000 | 3,450,000 | |
| 003213520034 | Meal Subsidy | 13,146,000 | 13,146,000 | |
| | Total | 75,451,020 | 87,451,020 | |
| 53 | F.G.G.C. IPETUMADU | | | |
| 003213610010 | Personnel Cost | 39,565,800 | 51,565,800 | |
| 003213620028 | Overhead Cost | 3,138,000 | 3,138,000 | |
| 003213620036 | Meal Subsidy | 9,578,000 | 9,578,000 | |
| | Total | 52,281,800 | 64,281,800 | |
| 54 | F.G.C. IKIRUN | | | |
| 003213710011 | Personnel Cost | 43,698,840 | 55,698,840 | |
| 003213720029 | Overhead Cost | 2,557,000 | 2,557,000 | |
| 003213720037 | Meal Subsidy | 15,964,000 | 15,964,000 | |
| | Total | 62,219,840 | 74,219,840 | |
| 55 | F.G.G.C. OYO | | | |
| 003213810012 | Personnel Cost | 71,765,160 | 83,765,160 | |
| 003213820020 | Overhead Cost | 2,907,000 | 2,907,000 | |
| 003213820038 | Meal Subsidy | 18,254,000 | 18,254,000 | |
| | Total | 92,926,160 | 104,926,160 | |
| 56 | F.G.C. OGBOMOSHO | | | |
| 003213910013 | Personnel Cost | 79,758,900 | 91,758,900 | |
| 003213920021 | Overhead Cost | 3,721,000 | 3,721,000 | |
| 003213920039 | Meal Subsidy | 17,879,000 | 17,879,000 | |
| | Total | 101,358,900 | 113,358,900 | |
| 57 | F.G.G.C. LANGTANG | | | |
| 003214010015 | Personnel Cost | 62,099,640 | 74,099,640 | |
| 003214020023 | Overhead Cost | 3,721,000 | 3,721,000 | |
| 003214020031 | Meal Subsidy | 19,157,000 | 19,157,000 | |
| | Total | 84,977,640 | 96,977,640 | |
| 58 | F.G.C. JOS | | | |
| 003214110017 | Personnel Cost | 93,656,400 | 105,656,400 | |
| 003214120025 | Overhead Cost | 3,138,000 | 3,138,000 | |
| 003214120033 | Meal Subsidy | 15,964,000 | 15,964,000 | |
| | Total | 112,758,400 | 124,758,400 | |
| 59 | F.G.G.C. ABULOMA | | | |
| 003214210018 | Personnel Cost | 83,513,520 | 95,513,520 | |
| 003214220026 | Overhead Cost | 3,883,000 | 3,883,000 | |
| 003214220034 | Meal Subsidy | 25,654,000 | 25,654,000 | |

2003 RECURRENT EXPENDITURE

| CLASSIFICATION CODE | DETAILS OF EXPENDITURE | YEAR 2002 APPROPRIATION ACT FIGURE | YEAR 2003 APPROPRIATION APPROVAL | REMARKS |
|---------------------|------------------------|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| | Total | 113,050,520 | 125,050,520 | |
| 60 | F.G.C. PORT HARCOURT | | | |
| 003214310019 | Personnel Cost | 89,830,380 | 101,830,380 | |
| 003214320027 | Overhead Cost | 3,883,000 | 3,883,000 | |
| 003214320035 | Meal Subsidy | 25,654,000 | 25,654,000 | |
| | Total | 119,367,380 | 131,367,380 | |
| 61 | F.G.C. SOKOTO | | | |
| 003214410010 | Personnel Cost | 45,291,060 | 57,291,060 | |
| 003214420028 | Overhead Cost | 4,570,000 | 4,570,000 | |
| 003214420036 | Meal Subsidy | 16,827,000 | 16,827,000 | |
| | Total | 66,688,060 | 78,688,060 | |
| 62 | F.S.C. SOKOTO | | | |
| 003214510011 | Personnel Cost | 30,151,200 | 42,151,200 | |
| 003214520029 | Overhead Cost | 2,894,000 | 2,894,000 | |
| 003214520037 | Meal Subsidy | 11,494,000 | 11,494,000 | |
| | Total | 44,539,200 | 56,539,200 | |
| 63 | F.G.G.C. GUSAU | | | |
| 003214610013 | Personnel Cost | 45,214,480 | 63,214,480 | |
| 003214620021 | Overhead Cost | 3,019,000 | 3,019,000 | |
| 003214620039 | Meal Subsidy | 13,409,000 | 13,409,000 | |
| | Total | 61,642,480 | 79,642,480 | |
| 64 | F.G.G.C. JALINGO | | | |
| 003214710014 | Personnel Cost | 21,392,460 | 33,392,460 | |
| 003214720022 | Overhead Cost | 2,897,000 | 2,897,000 | |
| 003214720030 | Meal Subsidy | 9,578,000 | 9,578,000 | |
| | Total | 33,867,460 | 45,867,460 | |
| 65 | F.G.G.C. WUKARI | | | |
| 003214810015 | Personnel Cost | 52,373,991 | 64,373,991 | |
| 003214820023 | Overhead Cost | 3,721,000 | 3,721,000 | |
| 003214820031 | Meal Subsidy | 16,091,000 | 16,091,000 | |
| | Total | 72,185,991 | 84,185,991 | |
| 66 | F.G.C. PORTISKUM | | | |
| 003214910016 | Personnel Cost | 39,350,580 | 51,350,580 | |
| 003214920024 | Overhead Cost | 3,044,000 | 3,044,000 | |
| 003214920032 | Meal Subsidy | 8,301,000 | 8,301,000 | |
| | Total | 50,695,580 | 62,695,580 | |
| 67 | F.G.C. BANI-YADI | | | |
| 003215010017 | Personnel Cost | 26,095,680 | 38,095,680 | |
| 003215020025 | Overhead Cost | 2,419,000 | 2,419,000 | |
| 003215020033 | Meal Subsidy | 11,494,000 | 11,494,000 | |
| | Total | 40,008,680 | 52,008,680 | |
| 68 | F.T.C. OHANSO | | | |
| 003215110019 | Personnel Cost | 31,279,320 | 43,279,320 | |
| 003215120027 | Overhead Cost | 3,161,000 | 3,161,000 | |
| 003215120035 | Meal Subsidy | 7,662,000 | 7,662,000 | |
| | Total | 42,102,320 | 54,102,320 | |
| 69 | F.T.C. OROZO | | | |
| 003215210010 | Personnel Cost | 52,677,900 | 64,677,900 | |
| 003215220028 | Overhead Cost | 4,692,000 | 4,692,000 | |
| 003215220036 | Meal Subsidy | 17,241,000 | 17,241,000 | |
| | Total | 74,610,900 | 86,610,900 | |
| 70 | F.T.C. UYO | | | |
| 003215310011 | Personnel Cost | 39,831,000 | 51,831,000 | |
| 003215320023 | Overhead Cost | 3,304,000 | 3,304,000 | |
| 003215320031 | Meal Subsidy | 10,836,000 | 10,836,000 | |
| | Total | 53,971,000 | 65,971,000 | |
| 71 | F.T.C. OTUKPO | | | |
| 003215410014 | Personnel Cost | 29,024,100 | 41,024,100 | |
| 003215420022 | Overhead Cost | 3,304,000 | 3,304,000 | |
| 003215420030 | Meal Subsidy | 12,771,000 | 12,771,000 | |
| | Total | 45,099,100 | 57,099,100 | |
| 72 | F.T.C. LASSA | | | |
| 003215510013 | Personnel Cost | 47,539,140 | 59,539,140 | |
| 003215520021 | Overhead Cost | 3,161,000 | 3,161,000 | |
| 003215520039 | Meal Subsidy | 8,620,000 | 8,620,000 | |
| | Total | 59,320,140 | 71,320,140 | |
| 73 | F.T.C. KAFANCHAN | | | |
| 003215610015 | Personnel Cost | 27,527,760 | 39,527,760 | |
| 003215620023 | Overhead Cost | 3,161,000 | 3,161,000 | |
| 003215620031 | Meal Subsidy | 8,939,000 | 8,939,000 | |
| | Total | 39,627,760 | 51,627,760 | |
| 74 | F.T.C. ZURU | | | |
| 003215710016 | Personnel Cost | 25,210,320 | 37,210,320 | |
| 003215720024 | Overhead Cost | 4,141,000 | 4,141,000 | |
| 003215720032 | Meal Subsidy | 9,578,000 | 9,578,000 | |
| | Total | 38,929,320 | 50,929,320 | |
| 75 | F.T.C. YABA | | | |
| 003215810017 | Personnel Cost | 115,997,460 | 127,997,460 | |

2003 RECURRENT EXPENDITURE

| CLASSIFICATION CODE | DETAILS OF EXPENDITURE | YEAR 2002 APPROPRIATION ACT FIGURE | YEAR 2003 APPROPRIATION APPROVAL | REMARKS |
|---------------------|-----------------------------|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| 003215820025 | Overhead Cost | 4,223,000 | 4,223,000 | |
| 003215820033 | Meal Subsidy | 21,184,000 | 21,184,000 | |
| | Total | 141,404,460 | 153,404,460 | |
| 76 | F.T.C. SHIRORO | | | |
| 003215910018 | Personnel Cost | 25,848,840 | 37,848,840 | |
| 003215920020 | Overhead Cost | 3,161,000 | 3,161,000 | |
| 003215920034 | Meal Subsidy | 8,473,000 | 8,473,000 | |
| | Total | 37,482,840 | 49,482,840 | |
| 77 | F.T.C. JUBU - IMUSHIN | | | |
| 003216010014 | Personnel Cost | 33,602,880 | 45,602,880 | |
| 003216020021 | Overhead Cost | 3,018,000 | 3,018,000 | |
| 003216020039 | Meal Subsidy | 5,906,000 | 5,906,000 | |
| | Total | 42,526,880 | 54,526,880 | |
| 78 | F.T.C. ILESHA | | | |
| 003216110011 | Personnel Cost | 37,320,780 | 49,320,780 | |
| 003216120029 | Overhead Cost | 3,302,000 | 3,302,000 | |
| 003216120037 | Meal Subsidy | 9,578,000 | 9,578,000 | |
| | Total | 50,200,780 | 62,200,780 | |
| 79 | F.T.C. JALINGO | | | |
| 003216210012 | Personnel Cost | 27,804,180 | 39,804,180 | |
| 003216220020 | Overhead Cost | 3,087,000 | 3,087,000 | |
| 003216220038 | Meal Subsidy | 8,939,000 | 8,939,000 | |
| | Total | 39,830,180 | 51,830,180 | |
| | F.G.C. OTOBI | | | |
| | Personnel Cost | 22,986,499 | 34,986,499 | |
| | Overhead Cost | 1,124,000 | 1,124,000 | |
| | Meal Subsidy | 5,747,000 | 5,747,000 | |
| | Total | 29,857,499 | 41,857,499 | |
| | F.G.C. IKOLE | | | |
| | Personnel Cost | 14,268,780 | 26,268,780 | |
| | Overhead Cost | 1,252,000 | 1,252,000 | |
| | Meal Subsidy | 3,304,000 | 3,304,000 | |
| | Total | 18,824,780 | 30,824,780 | |
| | F.G.G.C. EFON ALAYE | | | |
| | Personnel Cost | 14,893,020 | 26,893,020 | |
| | Overhead Cost | 1,246,000 | 1,246,000 | |
| | Meal Subsidy | 3,304,000 | 3,304,000 | |
| | Total | 19,443,020 | 31,443,020 | |
| | F.G.G.C. IMNRINGI | | | |
| | Personnel Cost | 13,986,240 | 25,986,240 | |
| | Overhead Cost | 1,246,000 | 1,246,000 | |
| | Meal Subsidy | 3,304,000 | 3,304,000 | |
| | Total | 18,536,240 | 30,536,240 | |
| | F.G.C. ODIKOLOKUNA | | | |
| | Personnel Cost | 9,013,740 | 21,013,740 | |
| | Overhead Cost | 1,246,000 | 1,246,000 | |
| | Meal Subsidy | 3,304,000 | 3,304,000 | |
| | Total | 13,563,740 | 25,563,740 | |
| | F.G.G.C. EZZAMGBO ABAKALIKI | | | |
| | Personnel Cost | 17,324,700 | 29,324,700 | |
| | Overhead Cost | 1,246,000 | 1,246,000 | |
| | Meal Subsidy | 2,554,000 | 2,554,000 | |
| | Total | 21,124,700 | 33,124,700 | |
| | F.G.C. KEFFI | | | |
| | Personnel Cost | 20,011,380 | 32,011,380 | |
| | Overhead Cost | 1,246,000 | 1,246,000 | |
| | Meal Subsidy | 1,915,000 | 1,915,000 | |
| | Total | 23,172,380 | 35,172,380 | |
| | F.G.G.C. KIYANA | | | |
| | Personnel Cost | 13,572,120 | 25,572,120 | |
| | Overhead Cost | 1,246,000 | 1,246,000 | |
| | Meal Subsidy | 2,554,000 | 2,554,000 | |
| | Total | 17,372,120 | 29,372,120 | |
| | F.G.C. OHAFIA | | | |
| | Personnel Cost | 19,818,600 | 31,818,600 | |
| | Overhead Cost | 1,246,000 | 1,246,000 | |
| | Meal Subsidy | 3,831,000 | 3,831,000 | |
| | Total: | 24,895,600 | 36,895,600 | |
| | F.G.C. BILIRI | | | |
| | Personnel Cost | 13,096,800 | 25,096,800 | |
| | Overhead Cost | 1,246,000 | 1,246,000 | |
| | Meal Subsidy | 2,745,000 | 2,745,000 | |
| | Total | 17,087,800 | 29,087,800 | |
| | F.G.G.C. BAJOGA | | | |
| | Personnel Cost | 13,591,440 | 25,591,440 | |
| | Overhead Cost | 1,246,000 | 1,246,000 | |
| | Meal Subsidy | 2,745,000 | 2,745,000 | |
| | Total | 17,582,440 | 29,582,440 | |

2003 RECURRENT EXPENDITURE

| CLASSIFICATION CODE | DETAILS OF EXPENDITURE | YEAR 2002 APPROPRIATION ACT FIGURE | YEAR 2003 APPROPRIATION APPROVAL | REMARKS |
|---------------------|--------------------------------|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| | F.G.G.C. ANKA | | | |
| | Personnel Cost | 6,644,280 | 18,644,280 | |
| | Overhead Cost | 1,246,000 | 1,246,000 | |
| | Meal Subsidy | 2,873,000 | 2,873,000 | |
| | Total | 10,763,280 | 22,763,280 | |
| | F.G.C. GUMI | | | |
| | Personnel Cost | 12,060,480 | 24,060,480 | |
| | Overhead Cost | 1,246,000 | 1,246,000 | |
| | Meal Subsidy | 2,554,000 | 2,554,000 | |
| | Total | 15,860,480 | 27,860,480 | |
| | F.G.C. (BOYS) GARKI | | | |
| | Personnel Cost | 25,099,140 | 37,099,140 | |
| | Overhead Cost | 1,350,000 | 1,350,000 | |
| | Meal Subsidy | 5,859,000 | 5,859,000 | |
| | Total | 32,308,140 | 44,308,140 | |
| | F.G.C. RUBBOCHI | | | |
| | Personnel Cost | 14,620,680 | 26,620,680 | |
| | Overhead Cost | 1,246,000 | 1,246,000 | |
| | Meal Subsidy | 2,554,000 | 2,554,000 | |
| | Total | 18,420,680 | 30,420,680 | |
| | F.G.G.C. ABAJI | | | |
| | Personnel Cost | 16,721,880 | 28,721,880 | |
| | Overhead Cost | 1,246,000 | 1,246,000 | |
| | Meal Subsidy | 2,554,000 | 2,554,000 | |
| | Total | 20,521,880 | 32,521,880 | |
| | F.T.C. IKARE | | | |
| | Personnel Cost | 17,959,140 | 29,959,140 | |
| | Overhead Cost | 1,381,000 | 1,381,000 | |
| | Meal Subsidy | 2,234,000 | 2,234,000 | |
| | Total | 21,574,140 | 33,574,140 | |
| | F.C.T. UROMI | | | |
| | Personnel Cost | 9,932,760 | 21,932,760 | |
| | Overhead Cost | 1,381,000 | 1,381,000 | |
| | Meal Subsidy | 2,554,000 | 2,554,000 | |
| | Total | 13,867,760 | 25,867,760 | |
| | F.T.C. YENOGOA | | | |
| | Personnel Cost | 11,742,240 | 23,742,240 | |
| | Overhead Cost | 1,381,000 | 1,381,000 | |
| | Meal Subsidy | 2,873,000 | 2,873,000 | |
| | Total | 15,996,240 | 27,996,240 | |
| | FSTC USI-EKITI | | | |
| | Personnel Cost | | 2,000,000 | |
| | Overhead Cost | | 500,000 | |
| | Meal Subsidy | | 1,500,000 | |
| | Total | 0 | 4,000,000 | |
| | FSTC AHOADA | | | |
| | Personnel Cost | | 2,000,000 | |
| | Overhead Cost | | 500,000 | |
| | Meal Subsidy | | 1,500,000 | |
| | Total | 0 | 4,000,000 | |
| | FSTC AWKA | | | |
| | Personnel Cost | | 2,000,000 | |
| | Overhead Cost | | 500,000 | |
| | Meal Subsidy | | 1,500,000 | |
| | Total | 0 | 4,000,000 | |
| | FSTC NICHKA | | | |
| | Personnel Cost | | 2,000,000 | |
| | Overhead Cost | | 500,000 | |
| | Meal Subsidy | | 1,500,000 | |
| | Total | 0 | 4,000,000 | |
| | Personnel Cost | 264,357,420 | 488,357,420 | |
| | Overhead Cost | 22,943,000 | 22,943,000 | |
| | Meal Subsidy | 53,615,000 | 53,615,000 | |
| | Total | 340,915,420 | 564,915,420 | |
| | SUMMARY UNITY SCHOOL | | | |
| | Personnel Cost | 4,735,190,150 | 6,351,259,450 | |
| | Overhead Cost | 285,058,000 | 310,001,000 | |
| | Meal Subsidy | 1,211,624,000 | 1,271,239,000 | |
| | Total | 6,231,872,150 | 7,932,499,450 | |
| | EDUCATION PART IV (NUC) | | | |
| | 1 SECRETARIAT | | | |
| 003202100013 | Personnel Cost | 241,555,815 | 283,594,739 | |
| 003202100022 | Overhead Cost | 103,578,000 | 62,146,800 | |
| | Total | 345,133,815 | 345,741,539 | |
| | 3 UNIBADAN | | | |
| 003206100012 | Personnel Cost | 2,448,476,909 | 2,976,011,543 | |

2003 RECURRENT EXPENDITURE

| CLASSIFICATION CODE | DETAILS OF EXPENDITURE | YEAR 2002 APPROPRIATION ACT FIGURE | YEAR 2003 APPROPRIATION APPROVAL | REMARKS |
|---------------------|------------------------|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| 003206200021 | Overhead Cost | 412,197,000 | 247,318,200 | |
| | Total | 2,860,673,909 | 3,223,329,743 | |
| 4 | UNILAG | | | |
| 003207100015 | Personnel Cost | 2,092,632,764 | 2,513,819,784 | |
| 003207200024 | Overhead Cost | 283,511,000 | 170,106,600 | |
| | Total | 2,376,143,764 | 2,683,926,384 | |
| 5 | U.N.N. | | | |
| 003208100017 | Personnel Cost | 2,604,654,724 | 2,906,955,611 | |
| 003208200026 | Overhead Cost | 367,144,000 | 220,286,400 | |
| | Total | 2,971,798,724 | 3,127,242,011 | |
| 6 | A.B.U. ZARIA | | | |
| 003209100019 | Personnel Cost | 2,178,719,260 | 2,487,487,355 | |
| 003209200028 | Overhead Cost | 305,252,000 | 183,151,200 | |
| | Total | 2,483,971,260 | 2,670,638,555 | |
| 7 | OAU ILE-IFE | | | |
| 003210100012 | Personnel Cost | 2,101,731,922 | 2,230,840,036 | |
| 003210200021 | Overhead Cost | 293,586,000 | 176,151,600 | |
| | Total | 2,395,317,922 | 2,406,991,636 | |
| 8 | UNIBEN | | | |
| 003211100015 | Personnel Cost | 1,751,030,110 | 1,940,640,287 | |
| 003211200024 | Overhead Cost | 232,935,000 | 139,761,000 | |
| | Total | 1,983,965,110 | 2,080,401,287 | |
| 9 | UNIJOS | | | |
| 003212100017 | Personnel Cost | 1,200,561,887 | 1,369,956,356 | |
| 003212200026 | Overhead Cost | 176,185,000 | 105,711,000 | |
| | Total | 1,376,746,887 | 1,475,667,356 | |
| 10 | UNICAL | | | |
| 003213100019 | Personnel Cost | 1,593,792,393 | 1,623,138,896 | |
| 003213200028 | Overhead Cost | 182,767,000 | 109,660,200 | |
| | Total | 1,776,559,393 | 1,732,799,096 | |
| 11 | BUK KANO | | | |
| 003214100012 | Personnel Cost | 902,408,165 | 1,015,725,291 | |
| 003214200021 | Overhead Cost | 122,806,000 | 73,683,600 | |
| | Total | 1,025,214,165 | 1,089,408,891 | |
| 12 | UNIMAID | | | |
| 003215100014 | Personnel Cost | 1,266,023,908 | 1,406,639,282 | |
| 003215200023 | Overhead Cost | 199,277,000 | 119,566,200 | |
| | Total | 1,465,300,908 | 1,526,205,482 | |
| 13 | USMAN DAN FODIO | | | |
| 003216100016 | Personnel Cost | 627,030,980 | 716,225,746 | |
| 003216200025 | Overhead Cost | 108,867,000 | 65,320,200 | |
| | Total | 735,897,980 | 781,545,946 | |
| 14 | UNILORIN | | | |
| 003217100019 | Personnel Cost | 1,156,294,304 | 1,502,715,672 | |
| 003217200028 | Overhead Cost | 199,540,000 | 119,724,000 | |
| | Total | 1,355,834,304 | 1,622,439,672 | |
| 15 | UNIPORT | | | |
| 003218100011 | Personnel Cost | 1,189,562,859 | 1,354,848,807 | |
| 003218200020 | Overhead Cost | 215,643,000 | 129,385,800 | |
| | Total | 1,405,205,859 | 1,484,234,607 | |
| 16 | BAUCHI | | | |
| 003219100013 | Personnel Cost | 476,270,546 | 581,845,517 | |
| 003219200022 | Overhead Cost | 77,923,000 | 46,753,800 | |
| | Total | 554,193,546 | 628,599,317 | |
| 17 | OWERRI | | | |
| 003220100013 | Personnel Cost | 736,061,660 | 779,946,750 | |
| 003220200024 | Overhead Cost | 83,680,000 | 50,208,000 | |
| | Total | 819,741,660 | 830,154,750 | |
| 18 | AKURE | | | |
| 003221100018 | Personnel Cost | 746,425,545 | 747,399,189 | |
| 003221200027 | Overhead Cost | 90,325,000 | 54,195,000 | |
| | Total | 836,750,545 | 801,594,189 | |
| 19 | MINNA | | | |
| 003222100010 | Personnel Cost | 402,584,538 | 432,151,887 | |
| 003222200029 | Overhead Cost | 56,474,000 | 33,884,400 | |
| | Total | 459,058,538 | 466,036,287 | |
| 20 | YOLA | | | |
| 003223100012 | Personnel Cost | 422,061,319 | 458,500,791 | |
| 003223200021 | Overhead Cost | 63,148,000 | 37,888,800 | |
| | Total | 485,209,319 | 496,389,591 | |
| 21 | UNI ABUJA | | | |
| 003224100015 | Personnel Cost | 363,003,811 | 413,681,430 | |
| 003224200024 | Overhead Cost | 54,118,000 | 32,470,800 | |
| | Total | 417,121,811 | 446,152,230 | |
| 22 | UYO | | | |
| 003225100017 | Personnel Cost | 1,094,483,669 | 1,237,044,066 | |
| 003225200026 | Overhead Cost | 147,289,000 | 88,373,400 | |
| | Total | 1,241,772,669 | 1,325,417,466 | |

2003 RECURRENT EXPENDITURE

| CLASSIFICATION CODE | DETAILS OF EXPENDITURE | YEAR 2002 APPROPRIATION ACT FIGURE | YEAR 2003 APPROPRIATION APPROVAL | REMARKS |
|---------------------|---|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| 23 | AWKA | | | |
| 003226100019 | Personnel Cost | 851,840,355 | 962,235,243 | |
| 003226200028 | Overhead Cost | 116,175,000 | 69,705,000 | |
| | Total | 968,015,355 | 1,031,940,243 | |
| | UNIVERSITY OF AGRICULTURE ABEOKUTA | | | |
| 002502100014 | Personnel Cost | 487,662,784 | 618,174,646 | |
| 002502200023 | Overhead Cost | 58,047,000 | 34,828,200 | |
| | Total | 545,709,784 | 653,002,846 | |
| | UNIVERSITY OF AGRICULTURE MAKURDI | | | |
| 002503100016 | Personnel Cost | 648,774,953 | 751,742,824 | |
| 002503200025 | Overhead Cost | 84,813,000 | 50,887,800 | |
| | Total | 733,587,953 | 802,630,624 | |
| | UNIVERSITY RESEARCH GRANT | | | |
| 002542100018 | Personnel Cost | | | |
| 002542200027 | Overhead Cost | 923,000 | 553,800 | |
| | Total | 923,000 | 553,800 | |
| | UNIVERSITY LIBRARY GRANT | | | |
| 002543100010 | Personnel Cost | 0 | | |
| 002543200029 | Overhead Cost | 923,000 | 553,800 | |
| | Total | 923,000 | 553,800 | |
| | UNIVERSITY OF AGRICULTURE UMUDIKE | | | |
| 002504100019 | Personnel Cost | 294,979,194 | 407,610,590 | |
| 002504200028 | Overhead Cost | 54,507,000 | 32,704,200 | |
| | Total | 349,486,194 | 440,314,790 | |
| 24 | NATIONAL MATH. CENTRE | | | |
| 003227100012 | Personnel Cost | 62,654,909 | 94,688,123 | |
| 003227200021 | Overhead Cost | 13,670,000 | 8,202,000 | |
| | Total | 76,324,909 | 102,890,123 | |
| 25 | FRENCH LANGUAGE VILLAGE | | | |
| 00322810001 | Personnel Cost | 89,520,735 | 100,109,313 | |
| 003228200023 | Overhead Cost | 14,780,000 | 8,868,000 | |
| | Total | 104,300,735 | 108,977,313 | |
| 26 | ARABIC LANGUAGE CENTRE | | | |
| 003229100016 | Personnel Cost | 40,864,289 | 45,697,758 | |
| 003229100025 | Overhead Cost | 10,709,000 | 6,425,400 | |
| | Total | 51,573,289 | 52,123,158 | |
| 27 | D.A.C. ZARIA | | | |
| 003230100019 | Personnel Cost | 159,019,040 | 189,157,187 | |
| 003230200028 | Overhead Cost | 35,455,000 | 21,273,000 | |
| | Total | 194,474,040 | 210,430,187 | |
| 28 | INSTITUTE OF NIGERIAN LANGUAGES (ABA) | | | |
| 003231100012 | Personnel Cost | 88,057,403 | 98,473,329 | |
| 003231200021 | Overhead Cost | 17,091,000 | 10,254,600 | |
| | Total | 105,148,403 | 108,727,929 | |
| | SUMMARY NUC | | | |
| | PERSONNEL COST | 28,318,740,750 | 32,247,058,048 | |
| | OVERHEAD COST | 4,183,338,000 | 2,510,002,800 | |
| | Total | 32,502,078,750 | 34,757,060,848 | |
| | EDUCATION PART V: NATIONAL BOARD FOR TECHNICAL EDUCATION | | | |
| | SECRETARIAT | | | |
| 003203100015 | Personnel Cost | 292,228,404 | 292,228,404 | |
| 003203100024 | Overhead Cost | 357,178,000 | 214,306,800 | |
| | Total | 649,406,404 | 506,535,204 | |
| | ADO-EKITI | | | |
| 0032444100012 | Personnel Cost | 413,163,125 | 413,163,125 | |
| 003244200021 | Overhead Cost | 52,462,000 | 31,477,200 | |
| | Total | 465,625,125 | 444,640,325 | |
| | BAUCHI | | | |
| 003245100014 | Personnel Cost | 543,885,209 | 543,885,209 | |
| 003245200023 | Overhead Cost | 51,282,000 | 30,769,200 | |
| | Total | 595,167,209 | 574,654,409 | |
| | BIDA | | | |
| 003246100016 | Personnel Cost | 486,098,699 | 486,098,699 | |
| 003246200025 | Overhead Cost | 49,702,000 | 29,821,200 | |
| | Total | 535,800,699 | 515,919,899 | |
| | IDAH | | | |
| 003247100019 | Personnel Cost | 348,724,139 | 348,724,139 | |
| 003247200028 | Overhead Cost | 51,828,000 | 31,096,800 | |
| | Total | 400,552,139 | 379,820,939 | |
| | ILARO | | | |
| 003248100011 | Personnel Cost | 326,964,573 | 326,964,573 | |
| 003248200020 | Overhead Cost | 51,590,000 | 30,954,000 | |
| | Total | 378,554,573 | 357,918,573 | |
| | KAURA - NAMODA | | | |
| 003249100013 | Personnel Cost | 224,205,846 | 224,205,846 | |
| 003249200022 | Overhead Cost | 43,615,000 | 26,169,000 | |

| CLASSIFICATION CODE | DETAILS OF EXPENDITURE | YEAR 2002 APPROPRIATION ACT FIGURE | YEAR 2003 APPROPRIATION APPROVAL | REMARKS |
|---------------------|---|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| | Total | 267,820,846 | 250,374,846 | |
| | MUBI | | | |
| 003250100015 | Personnel Cost | 295,453,715 | 295,453,715 | |
| 003250200024 | Overhead Cost | 49,836,000 | 29,901,600 | |
| | Total | 345,289,715 | 325,355,315 | |
| | NASARAWA | | | |
| 003251100018 | Personnel Cost | 322,183,184 | 350,183,184 | |
| 003251200027 | Overhead Cost | 42,740,000 | 43,644,000 | |
| | Total | 364,923,184 | 393,827,184 | |
| | U/AFIKPO | | | |
| 003252100010 | Personnel Cost | 254,143,025 | 254,143,025 | |
| 003252200029 | Overhead Cost | 51,840,000 | 31,104,000 | |
| | Total | 305,983,025 | 285,247,025 | |
| | YABA COLLEGE OF TECHNOLOGY | | | |
| 003253100012 | Personnel Cost | 682,849,459 | 682,849,459 | |
| 003253200021 | Overhead Cost | 76,931,000 | 46,158,600 | |
| | Total | 759,780,459 | 729,008,059 | |
| | KADUNA POLYTECHNIC | | | |
| 003254100015 | Personnel Cost | 1,476,082,433 | 1,476,082,433 | |
| 003254200024 | Overhead Cost | 95,261,000 | 57,156,600 | |
| | Total | 1,571,343,433 | 1,533,239,033 | |
| | FEDERAL POLY OFFA | | | |
| 003255100017 | Personnel Cost | 307,113,320 | 307,113,320 | |
| 003255200026 | Overhead Cost | 30,060,000 | 18,036,000 | |
| | Total | 337,173,320 | 325,149,320 | |
| | EDE | | | |
| 003256100019 | Personnel Cost | 243,252,157 | 243,252,157 | |
| 003256200028 | Overhead Cost | 29,037,000 | 17,422,200 | |
| | Total | 272,289,157 | 260,674,357 | |
| | AUCHI | | | |
| 003257100012 | Personnel Cost | 621,129,827 | 621,129,827 | |
| | Overhead Cost | 61,686,000 | 37,011,600 | |
| | Total | 682,815,827 | 658,141,427 | |
| | NEKEDE | | | |
| 003257100012 | Personnel Cost | 365,894,317 | 365,894,317 | |
| 003257200021 | Overhead Cost | 51,735,000 | 31,041,000 | |
| | Total | 417,629,317 | 396,935,317 | |
| | OKO | | | |
| 003259100016 | Personnel Cost | 543,880,165 | 559,932,548 | |
| 003259200025 | Overhead Cost | 50,085,000 | 30,051,000 | |
| | Total | 593,965,165 | 589,983,548 | |
| | DAMATURU | | | |
| 003260100012 | Personnel Cost | 335,928,105 | 335,928,105 | |
| 003260200021 | Overhead Cost | 25,918,000 | 15,550,800 | |
| | Total | 361,846,105 | 351,478,905 | |
| | TOTAL NBTE FOR | | | |
| | Personnel Cost | 8,083,179,702 | 8,099,232,085 | |
| | Overhead Cost | 1,222,786,000 | 733,671,600 | |
| | Total | 9,305,965,702 | 8,832,903,685 | |
| | EDUCATION PART IV - NATIONAL COMMISSION FOR COLLEGES OF EDUCATION | | | |
| | Explanatory Notes | | | |
| | SECRETARIAT | | | |
| 003204100018 | Personnel Cost | 118,318,365 | 142,318,365 | |
| 003204100027 | Overhead Cost | 36,195,000 | 21,717,000 | |
| | Total | 154,513,365 | 164,035,365 | |
| | 2 FEDERAL COLLEGE OF EDUCATION, ABEOKUTA | | | |
| 003261100012 | Personnel Cost | 264,561,614 | 264,561,614 | |
| 003261200021 | Overhead Cost | 28,628,000 | 17,176,800 | |
| | Total | 293,189,614 | 281,738,414 | |
| | 3 FEDERAL COLLEGE OF EDUCATION, AKOKA | | | |
| 003262100014 | Personnel Cost | 222,845,376 | 222,845,376 | |
| 003262200023 | Overhead Cost | 23,115,000 | 13,869,000 | |
| | Total | 245,960,376 | 236,714,376 | |
| | 4 FEDERAL COLLEGE OF EDUCATION, ASABA | | | |
| 003263100016 | Personnel Cost | 178,478,187 | 178,478,187 | |
| 003263200025 | Overhead Cost | 27,583,000 | 16,549,800 | |
| | Total | 206,061,187 | 195,027,987 | |
| | 5 FEDERAL COLLEGE OF EDUCATION, B1CHI | | | |
| 003265100019 | Personnel Cost | 149,438,697 | 149,438,697 | |
| 003264200028 | Overhead Cost | 23,193,000 | 13,915,800 | |
| | Total | 172,631,697 | 163,354,497 | |
| | 6 FEDERAL COLLEGE OF EDUCATION, GOMBE | | | |
| 003265100011 | Personnel Cost | 179,260,608 | 179,260,608 | |
| 003265200020 | Overhead Cost | 25,496,000 | 15,297,600 | |
| | Total | 204,756,608 | 194,558,208 | |
| | 7 FEDERAL COLLEGE OF EDUCATION, GUSAU | | | |
| 003266100013 | Personnel Cost | 137,146,690 | 137,146,690 | |
| 003266200022 | Overhead Cost | 26,671,000 | 16,002,600 | |

| CLASSIFICATION CODE | DETAILS OF EXPENDITURE | YEAR 2002 APPROPRIATION ACT FIGURE | YEAR 2003 APPROPRIATION APPROVAL | REMARKS |
|---------------------|---|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| | Total | 163,817,690 | 153,149,290 | |
| 8 | FEDERAL COLLEGE OF EDUCATION, KANO | | | |
| 003267100016 | Personnel Cost | 235,796,059 | 235,796,059 | |
| 003267200025 | Overhead Cost | 32,149,000 | 19,289,400 | |
| | Total | 267,945,059 | 255,085,459 | |
| 9 | FEDERAL COLLEGE OF EDUCATION, KATSINA | | | |
| 003268100018 | Personnel Cost | 196,954,317 | 196,954,317 | |
| 003268200027 | Overhead Cost | 27,929,000 | 16,757,400 | |
| | Total | 224,883,317 | 213,711,717 | |
| 10 | FEDERAL COLLEGE OF EDUCATION, KOTANGORA | | | |
| 003269100010 | Personnel Cost | 215,598,981 | 215,598,981 | |
| 003269200029 | Overhead Cost | 25,890,000 | 15,534,000 | |
| | Total | 241,488,981 | 231,132,981 | |
| 11 | FEDERAL COLLEGE OF EDUCATION, OBUDU | | | |
| 003270100012 | Personnel Cost | 208,333,812 | 208,333,812 | |
| 003270200021 | Overhead Cost | 25,293,000 | 15,175,800 | |
| | Total | 233,626,812 | 223,509,612 | |
| 12 | FEDERAL COLLEGE OF EDUCATION, OKENE | | | |
| 003271200015 | Personnel Cost | 256,769,292 | 256,769,292 | |
| 003271200024 | Overhead Cost | 24,388,000 | 14,632,800 | |
| | Total | 281,157,292 | 271,402,092 | |
| 13 | FEDERAL COLLEGE OF EDUCATION, OMOKU | | | |
| 003272100017 | Personnel Cost | 194,866,213 | 194,866,213 | |
| 003272200026 | Overhead Cost | 26,062,000 | 15,637,200 | |
| | Total | 220,928,213 | 210,503,413 | |
| 14 | FEDERAL COLLEGE OF EDUCATION, ONDO | | | |
| 003273100019 | Personnel Cost | 307,135,816 | 307,135,816 | |
| 003273200028 | Overhead Cost | 31,002,000 | 18,601,200 | |
| | Total | 338,137,816 | 325,737,016 | |
| 15 | FEDERAL COLLEGE OF EDUCATION, OYO | | | |
| 003274100012 | Personnel Cost | 273,891,256 | 273,891,256 | |
| 003274200021 | Overhead Cost | 26,227,000 | 15,736,200 | |
| | Total | 300,118,256 | 289,627,456 | |
| 16 | FEDERAL COLLEGE OF EDUCATION, PANKSHIN | | | |
| 003275100014 | Personnel Cost | 212,105,807 | 212,105,807 | |
| 003275200023 | Overhead Cost | 27,864,000 | 16,718,400 | |
| | Total | 239,969,807 | 228,824,207 | |
| 17 | FEDERAL COLLEGE OF EDUCATION, POTISKUM | | | |
| 003276100016 | Personnel Cost | 138,920,999 | 138,920,999 | |
| 003276200025 | Overhead Cost | 25,360,000 | 15,216,000 | |
| | Total | 164,280,999 | 154,136,999 | |
| 18 | FEDERAL COLLEGE OF EDUCATION, UMUNZE | | | |
| 003277100019 | Personnel Cost | 244,225,464 | 244,225,464 | |
| 003277200028 | Overhead Cost | 22,045,000 | 13,227,000 | |
| | Total | 266,270,464 | 257,452,464 | |
| 19 | FEDERAL COLLEGE OF EDUCATION, YOLA | | | |
| 003278100011 | Personnel Cost | 217,579,273 | 217,579,273 | |
| 003278200020 | Overhead Cost | 31,813,000 | 19,087,800 | |
| | Total | 249,392,273 | 236,667,073 | |
| 20 | FEDERAL COLLEGE OF EDUCATION, ZARIA | | | |
| 003279100013 | Personnel Cost | 270,059,682 | 270,059,682 | |
| 003279200022 | Overhead Cost | 30,597,000 | 18,358,200 | |
| | Total | 300,656,682 | 288,417,882 | |
| 21 | FEDERAL COLLEGE OF EDUCATION, EHA, AMUFU | | | |
| 003280100016 | Personnel Cost | 194,525,013 | 194,525,013 | |
| 003280200025 | Overhead Cost | 26,451,000 | 15,870,600 | |
| | Total | 220,976,013 | 210,395,613 | |
| | TOTAL NCCE | | | |
| | Personnel Cost | 4,416,811,521 | 4,440,811,521 | |
| | Overhead Cost | 573,951,000 | 344,370,600 | |
| | Total | 4,990,762,521 | 4,785,182,121 | |
| | EDUCATION PART VII (NATIONAL LIBRARY) | | | |
| 003205100010 | Personnel Cost | 343,192,447 | 343,192,447 | |
| 003205200029 | Overhead Cost | 38,805,000 | 23,283,000 | |
| | Total | 381,997,447 | 366,475,447 | |
| | UNIVERSAL BASIC EDUCATION PART VIII | | | |
| | Personnel Cost | 172,380,000 | 215,475,000 | |
| | Overhead Cost | 78,669,000 | 120,000,000 | |
| | Total | 251,049,000 | 335,475,000 | |
| | Primary Education and Junior Secondary School Instructional Materials | 1,000,000,000 | 1,100,000,000 | |
| | | | | |
| 003206200225 | Normadic Education Instructional Materials | 12,169,000 | 18,000,000 | |
| | Total: | 12,169,000 | 18,000,000 | |

2003 RECURRENT EXPENDITURE

| CLASSIFICATION CODE | DETAILS OF EXPENDITURE | YEAR 2002 APPROPRIATION ACT FIGURE | YEAR 2003 APPROPRIATION APPROVAL | REMARKS |
|---------------------|----------------------------------|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| | EDUCATION GENERAL SUMMARY | | | |
| | PERSONNEL COST | 48,860,444,815 | 55,281,616,452 | |
| | OVERHEAD COST | 9,922,373,000 | 6,675,887,200 | |
| | MEAL SUBSIDY | 1,211,624,000 | 1,271,239,000 | |
| | GRAND TOTAL | 59,994,441,815 | 63,228,742,652 | |

2003 RECURRENT EXPENDITURE

| CLASSIFICATION CODE | DETAILS OF EXPENDITURE | YEAR 2002 APPROPRIATION ACT FIGURE | YEAR 2003 APPROPRIATION APPROVAL | REMARKS |
|---|--|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| HEAD: 003400000008 - MINISTRY OF FOREIGN AFFAIRS | | | | |
| 003400200025 | Travel & Transport | 96,699,200 | 58,019,520 | |
| 003400200027 | Utility Services | 6,494,400 | 3,896,640 | |
| 003400200053 | Telephone Services | 45,103,200 | 27,061,920 | |
| 003400200050 | Stationery Items | 29,528,800 | 17,717,280 | |
| 003400200058 | Maint. of Office & Equipment | 21,430,400 | 12,858,240 | |
| 003400200076 | Maint. of Vehicles & other Cap. Assets | 87,415,200 | 52,449,120 | |
| 003400200084 | Consultancy Services (Medical Bills) | 5,248,000 | 3,148,800 | |
| 003400200092 | Contributions & Subventions | 31,752,000 | 19,051,200 | |
| 003400200108 | Training & Staff Dev. | 12,988,800 | 7,793,280 | |
| 003400200116 | Entertainment & Hospitality | 13,814,400 | 8,288,640 | |
| 003400200124 | Miscellaneous Expenses | 12,988,800 | 7,793,280 | |
| 003400200134 | Contribution to Foreign Bodies | 194,842,400 | 116,905,440 | |
| 003400200140 | Motor Vehicle Advances/Refurbishing Loan | 3,896,800 | 2,338,080 | |
| | International Travel and Transport | 96,000,000 | 57,600,000 | |
| 003400200213 | Maintenance of Nigeria House in New York | 24,000,000 | 14,400,000 | |
| | Audit Insp. of Overseas Missions | 40,000,000 | 24,000,000 | |
| | Accounts Debts Verification | 24,000,000 | 14,400,000 | |
| | Budget Monitoring | 8,000,000 | 4,800,000 | |
| | SUB-TOTAL | 754,202,400 | 452,521,440 | |
| | PART I (HQ) | | | |
| | Personnel Costs | 791,971,560 | 816,689,493 | |
| | Overhead Costs | 754,202,400 | 452,521,440 | |
| | Total | 1,546,173,960 | 1,269,210,933 | |
| | TAC | | | |
| | Travel & Transport | 7,386,400 | 4,431,840 | |
| | Utility Services | 648,800 | 389,280 | |
| | Telephone Services | 779,200 | 467,520 | |
| | Stationery Items | 714,400 | 428,640 | |
| | Maint. of Office & Equipment | 1,298,400 | 779,040 | |
| | Maint. of Vehicles & other Cap. Assets | 3,960,000 | 2,376,000 | |
| | Consultancy Services (Medical Bills) | 400,000 | 240,000 | |
| | Conference and Workshop | 400,000 | 240,000 | |
| | Insurance | 400,000 | 240,000 | |
| | Entertainment & Hospitality | 389,600 | 233,760 | |
| | Miscellaneous Expenses | 486,400 | 291,840 | |
| | Contribution to Foreign Bodies | 0 | 0 | |
| | Cost of Insurance on Remittance | 1,623,200 | 973,920 | |
| | SUB-TOTAL | 18,486,400 | 11,091,840 | |
| | TAC | | | |
| | Personnel Costs | 964,604,820 | 964,604,820 | |
| | Overhead Costs | 18,486,400 | 11,091,840 | |
| | Total, Part I | 983,091,220 | 975,696,660 | |
| | FSA | | | |
| | Travel & Transport | 1,388,800 | 833,280 | |
| | Utility Services | 584,000 | 350,400 | |
| | Telephone Services | 1,226,400 | 735,840 | |
| | Stationery Items | 973,600 | 584,160 | |
| | Maint. of Office & Equipment | 1,226,400 | 735,840 | |
| | Maint. of Vehicles & other Cap. Assets | 905,600 | 543,360 | |
| | Consultancy Services (Medical Bills) | 1,226,400 | 735,840 | |
| | Contributions & Subventions | 0 | 0 | |
| | Training & Staff Dev. | 1,948,000 | 1,168,800 | |
| | Entertainment & Hospitality | 486,400 | 291,840 | |
| | Miscellaneous Expenses | 194,400 | 116,640 | |
| | SUB-TOTAL | 10,160,000 | 6,096,000 | |
| | FSA | | | |
| | Personnel Costs | | 0 | |
| | Overhead Costs | 10,160,000 | 6,096,000 | |
| | Total | 10,160,000 | 6,096,000 | |
| | OFFICE OF PILGRIMS AFFAIRS INCLUDING HAJJ OPERATIONS (MUSLIM) | | | |
| | Personnel Costs | 0 | 0 | |
| | Overhead Costs | 40,575,600 | 24,345,360 | |
| | Total | 40,575,600 | 24,345,360 | |
| | OFFICE OF PILGRIMS AFFAIRS INCLUDING PILGRIMAGE OPERATIONS (CHRISTIAN) | | | |
| | Personnel Costs | 0 | 0 | |
| | Overhead Costs | 34,314,500 | 20,588,700 | |
| | Total | 34,314,500 | 20,588,700 | |
| | PART I: SUMMARY | | | |
| | Personnel Costs | 1,756,576,380 | 1,781,294,313 | |

2003 RECURRENT EXPENDITURE

| CLASSIFICATION CODE | DETAILS OF EXPENDITURE | YEAR 2002 APPROPRIATION ACT FIGURE | YEAR 2003 APPROPRIATION APPROVAL | REMARKS |
|---------------------|-------------------------------|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| | Overhead Costs | 857,738,900 | 514,643,340 | |
| | Total | 2,614,315,280 | 2,295,937,653 | |
| | | | | |
| | PART II - OVERSEAS MISSIONS | | | |
| | Personnel Costs | 8,029,295,160 | 10,036,618,950 | |
| | Overhead Costs | 2,660,597,000 | 1,995,447,750 | |
| | Total, Part II | 10,689,892,160 | 12,032,066,700 | |
| | | | | |
| | GENERAL SUMMARY | | | |
| | Personnel Costs | 9,785,871,540 | 11,817,913,263 | |
| | Overhead Costs | 3,518,335,900 | 2,510,091,090 | |
| | TOTAL: FOREIGN AFFAIRS | 13,304,207,440 | 14,328,004,353 | |
| | | | | |

2003 RECURRENT EXPENDITURE

| CLASSIFICATION CODE | DETAILS OF EXPENDITURE | YEAR 2002 APPROPRIATION ACT FIGURE | YEAR 2003 APPROPRIATION APPROVAL | REMARKS |
|--|---|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| HEAD: 00350000007 - FEDERAL MINISTRY OF FINANCE | | | | |
| 003501200020 | Travel and Transport | 44,166,400 | 26,499,840 | |
| 003501200038 | Utility Services | 4,919,200 | 2,951,520 | |
| 003501200046 | Telephone Services | 11,936,800 | 7,162,080 | |
| 003501200053 | Stationery | 6,564,800 | 3,938,880 | |
| 003501200061 | Maintenance of Furniture and Equipment | 7,161,600 | 4,296,960 | |
| 003501200070 | Maintenance of Vehicles and Other Capital Assets | 14,324,000 | 8,594,400 | |
| 003501200087 | Consultancy Services | 1,193,600 | 716,160 | |
| 003501200095 | Contributions and Subventions | 20,889,600 | 12,533,760 | |
| 003501200101 | Training and Staff Development | 14,503,200 | 8,701,920 | |
| 003501200119 | Entertainment and Hospitality | 4,774,400 | 2,864,640 | |
| 003501200127 | Miscellaneous Expenses | 128,918,400 | 77,351,040 | |
| 003501200132 | Contribution to Foreign bodies | 0 | 0 | |
| 003501200143 | Motor Vehicle Advances | 596,800 | 358,080 | |
| | Conferences and Workshops | 4,000,000 | 2,400,000 | |
| | International Travel and Transport | 8,000,000 | 4,800,000 | |
| | Insurance of Government Assets | 1,600,000 | 960,000 | |
| 003501200232 | Upkeep/Maintenance of Lagos Liaison Office | 2,387,200 | 1,432,320 | |
| | Port Monitoring | 800,000 | 480,000 | |
| | ECOWAS Fast-Tracking Single Currency | 800,000 | 480,000 | |
| | Afro-Asia Insurance & Reinsurance Fair 2002 | 800,000 | 480,000 | |
| | CISS | 1,600,000 | 960,000 | |
| | Study Group on the Review of Nigeria's Tax System | | 60,000,000 | |
| | Statutory External Financial Obligations | 2,500,000,000 | 1,500,000,000 | |
| | Total | 2,779,936,000 | 1,727,961,600 | |
| SUMMARY | | | | |
| | Personnel Costs | 228,272,940 | 242,764,734 | |
| | Overhead Costs | 2,779,936,000 | 1,727,961,600 | |
| | Total | 3,008,208,940 | 1,970,726,334 | |
| PART II - PARASTATALS | | | | |
| I | NIGERIAN CUSTOMS SERVICE | | | |
| | Travel & Transport | 208,896,000 | 125,337,600 | |
| | Utility Services | 30,000,000 | 18,000,000 | |
| | Telephone Services | 31,831,000 | 19,098,600 | |
| | Stationery Items | 19,894,000 | 11,936,400 | |
| | Maint. of Office & Equipment | 17,905,000 | 10,743,000 | |
| | Maint. of Vehicles & other Cap. Assets | 70,000,000 | 42,000,000 | |
| | Consultancy Services (Medical Bills) | 15,000,000 | 9,000,000 | |
| | Contributions & Subventions | 46,200,000 | 27,720,000 | |
| | Upkeep of Customs Attachee at Brussels | 25,000,000 | 15,000,000 | |
| | Training & Staff Dev. | 100,000,000 | 60,000,000 | |
| | Entertainment & Hospitality | 2,984,000 | 1,790,400 | |
| | Miscellaneous Expenses | 25,863,000 | 15,517,800 | |
| | Contribution to Foreign Bodies | 8,952,000 | 5,371,200 | |
| | Motor Vehicle Advances/Refurbishing Loan | 7,957,000 | 4,774,200 | |
| | Rent of Office and Residential Accommodation | 30,000,000 | 18,000,000 | |
| | International Travel and Transport | 8,000,000 | 4,800,000 | |
| | Maintenance of Computer | 22,000,000 | 13,200,000 | |
| | Maintenance of Aircraft | 80,000,000 | 48,000,000 | |
| | Conferences and Workshop | 10,000,000 | 6,000,000 | |
| | Ceremonial and Regimental Expenses | 10,000,000 | 6,000,000 | |
| | Operational Expenses | 50,000,000 | 30,000,000 | |
| | Maintenance of Patrol Boats and Scanning Machines | 30,000,000 | 18,000,000 | |
| | Printing of Security Documents | 300,000,000 | 180,000,000 | |
| | Total | 1,150,482,000 | 690,289,200 | |
| 003509100019 | Personnel Costs | 5,463,947,220 | 5,574,403,940 | |
| 003509200027 | Overhead Costs | 1,150,482,000 | 690,289,200 | |
| | Total | 6,614,429,220 | 6,264,693,140 | |
| II | PEOPLES' BANK OF NIGERIA | | | |
| 003510100012 | Personnel Costs | 703,801,020 | 703,801,020 | |
| 003510200020 | Overhead Costs | 73,697,600 | 44,218,560 | |
| | Total | 777,498,620 | 748,019,580 | |
| III | NATIONAL INSURANCE COMMISSION | | | |
| 003511100015 | Personnel Costs | 157,874,580 | 142,087,122 | |
| 003511200023 | Overhead Costs | 22,606,400 | 13,563,840 | |
| | Total | 180,480,980 | 155,650,962 | |
| | NATIONAL BOARD FOR COMMUNITY BANKS | | | |
| 003512100013 | Personnel Costs | 148,831,260 | 148,831,260 | |
| 003512200025 | Overhead Costs | 16,276,800 | 9,766,080 | |
| | Total | 165,108,060 | 158,597,340 | |

2003 RECURRENT EXPENDITURE

| CLASSIFICATION CODE | DETAILS OF EXPENDITURE | YEAR 2002 APPROPRIATION ACT FIGURE | YEAR 2003 APPROPRIATION APPROVAL | REMARKS |
|---------------------|--|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| I | DEBT MANAGEMENT OFFICE (DMO) | | | |
| | Travel & Transport | 6,043,200 | 3,625,920 | |
| | Utility Services | 752,800 | 451,680 | |
| | Telephone Services | 1,388,800 | 833,280 | |
| | Stationery Items | 3,043,200 | 1,825,920 | |
| | Maint. of Office & Equipment | 3,044,800 | 1,826,880 | |
| | Maint. of Vehicles & other Cap. Assets | 1,001,600 | 600,960 | |
| | Consultancy Services | 12,224,000 | 7,334,400 | |
| | Domestic Debt Management Take Off Expenditure | 925,600 | 555,360 | |
| | Training & Staff Dev. | 6,676,000 | 4,005,600 | |
| | Miscellaneous Expenses | 971,200 | 582,720 | |
| | Rent of Office and Residential Accommodation | 1,388,800 | 833,280 | |
| | Conclusion of Bilateral Agreement | 4,532,800 | 2,719,680 | |
| | Negotiation of Comparability Team with Paris Club Member Countries | 2,778,400 | 1,667,040 | |
| | Commercial Debt Restructuring | 2,315,200 | 1,389,120 | |
| | Publicity | 2,696,800 | 1,618,080 | |
| | Litigation and Other Court Appearances (Local & Foreign) | 2,240,000 | 1,344,000 | |
| | Library | 1,970,400 | 1,182,240 | |
| | Total | 53,993,600 | 32,396,160 | |
| | Personnel Costs | 246,370,000 | 246,370,000 | |
| | Overhead Costs | 53,993,600 | 32,396,160 | |
| | Total | 300,363,600 | 278,766,160 | |
| | SUMMARY PART II | | | |
| | Personnel Costs | 6,720,824,080 | 6,815,493,342 | |
| | Overhead Costs | 1,317,056,400 | 790,233,840 | |
| | Total | 8,037,880,480 | 7,605,727,182 | |
| | SUMMARY: MAIN MINISTRY & PARASTATALS | | | |
| | Personnel Costs | 6,949,097,020 | 7,058,258,076 | |
| | Overhead Costs | 4,096,992,400 | 2,518,195,440 | |
| | Total | 11,046,089,420 | 9,576,453,516 | |
| | BUDGET OFFICE | | | |
| 003500200022 | Travel & Transport | 7,161,600 | 4,296,960 | |
| 003500200030 | Utility Services | 1,790,400 | 1,074,240 | |
| 003500200048 | Telephone Services | 3,580,800 | 2,148,480 | |
| 003500200055 | Stationery Items | 11,936,800 | 7,162,080 | |
| 003500200063 | Maint. of Office & Equipment | 3,580,800 | 2,148,480 | |
| 003500200071 | Maint. of Vehicles & other Cap. Assets | 11,936,800 | 7,162,080 | |
| 003500200089 | Consultancy Services (Medical Bills) | 1,372,000 | 823,200 | |
| 003500200097 | Contributions & Subventions | 596,800 | 358,080 | |
| 003500200103 | Training & Staff Dev. | 12,354,400 | 7,412,640 | |
| 003500200111 | Entertainment & Hospitality | 2,387,200 | 1,432,320 | |
| 003500200129 | Miscellaneous Expenses | 32,400,000 | 19,440,000 | |
| 003500200137 | Contribution to Foreign Bodies | 1,600,000 | 960,000 | |
| 003500200145 | Motor Vehicle Advances/Refurbishing Loan | 268,000 | 160,800 | |
| | International Travel and Transport | 50,000,000 | 30,000,000 | |
| 003502200152 | Budget Expenses | 6,564,800 | 3,938,880 | |
| 003502200218 | Expenditure Department Running Costs | 4,207,200 | 2,524,320 | |
| 003502200436 | Information Management Systems | 12,891,200 | 7,734,720 | |
| | Monitoring of Crude Oil JVC Operations | 1,600,000 | 960,000 | |
| | Revenue Exigency Matters | 1,600,000 | 960,000 | |
| | Printing of Budget Revenue Estimate | 1,600,000 | 960,000 | |
| | New Manufacture in-Bond Scheme | 2,400,000 | 1,440,000 | |
| | Bona Fide Statue | 2,400,000 | 1,440,000 | |
| | Export Prohibition Matters | 800,000 | 480,000 | |
| | Budget Monitoring and Evaluation | 100,000,000 | 60,000,000 | |
| | Rent of Office /Residential Accommodation | 20,000,000 | 12,000,000 | |
| | Publishing of Budget Book & Quarterly Budget Implementation Report | 12,000,000 | 7,200,000 | |
| | Budget Office Consultants | 25,000,000 | 15,000,000 | |
| | Revenue Monitoring | 5,000,000 | 3,000,000 | |
| | Tarrif Administration and Review | 11,500,000 | 6,900,000 | |
| | Import Duty Monitoring | 10,000,000 | 6,000,000 | |
| | Development of Customised Monitoring | 5,000,000 | 3,000,000 | |
| | Total | 363,528,800 | 218,117,280 | |
| | SUMMARY | | | |
| | Personnel Costs | 206,379,000 | 206,379,000 | |
| | Overhead Costs | 363,528,800 | 218,117,280 | |
| | Total | 569,907,800 | 424,496,280 | |

2003 RECURRENT EXPENDITURE

| CLASSIFICATION CODE | DETAILS OF EXPENDITURE | YEAR 2002 APPROPRIATION ACT FIGURE | YEAR 2003 APPROPRIATION APPROVAL | REMARKS |
|---------------------|---|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| | FEDERAL INLAND REVENUE SERVICE | | | |
| 003500200029 | Travel & Transport | 169,106,000 | 101,463,600 | |
| 003500200037 | Utility Services | 15,915,000 | 9,549,000 | |
| 003500200045 | Telephone Services | 19,894,000 | 11,936,400 | |
| 003500200052 | Stationery Items | 49,737,000 | 29,842,200 | |
| 003500200060 | Maint. of Office & Equipment | 15,915,000 | 9,549,000 | |
| 003500200086 | Maint. of Vehicles & other Cap. Assets | 39,789,000 | 23,873,400 | |
| 003500200094 | Consultancy Services (Medical Bills) | 0 | 0 | |
| 0035002000108 | Contributions & Subventions | 308,370,000 | 185,022,000 | |
| 003500200116 | Training & Staff Dev. | 62,469,000 | 37,481,400 | |
| 003500200124 | Entertainment & Hospitality | 5,172,000 | 3,103,200 | |
| 003500200132 | Miscellaneous Expenses | 29,842,000 | 17,905,200 | |
| 003500200140 | Contribution to Foreign Bodies | 1,989,000 | 1,193,400 | |
| 003500200215 | Motor Vehicle Advances/Refurbishing Loan | 6,989,000 | 4,193,400 | |
| | VAT Administration | 15,000,000 | 9,000,000 | |
| | Tax-Payers Education | 2,000,000 | 1,200,000 | |
| | Insurance of FIRS Properties | 2,000,000 | 1,200,000 | |
| | Conference and Workshop | 4,000,000 | 2,400,000 | |
| | International Travel and Transport | 5,000,000 | 3,000,000 | |
| 003500200223 | Upkeeping of the Body of Appeal Commissioners | 5,968,000 | 3,580,800 | |
| 003505200223 | Execution of New Tax Measures | 0 | 0 | |
| | Field Operations | 20,000,000 | 12,000,000 | |
| | Rent of Office and residential Accom. as well as settlement of outstanding Rent | 57,132,000 | 34,279,200 | |
| | Upkeep of Eight (8) Zonal VAT Tribunals | 50,000,000 | 30,000,000 | |
| | Joint Tax Board Contribution | | 36,948,762 | |
| | TOTAL | 886,287,000 | 568,720,962 | |
| | SUMMARY FIRS | | | |
| | Personnel Costs | 1,110,480,120 | 1,238,558,116 | |
| | Overhead Costs | 886,287,000 | 568,720,962 | |
| | Total | 1,996,767,120 | 1,807,279,078 | |
| | OFFICE OF ACCOUNTANT-GENERAL OF THE FEDERATION | | | |
| 003500200027 | Travel & Transport | 55,705,600 | 33,423,360 | |
| 003500200035 | Utility Services | 6,365,600 | 3,819,360 | |
| 003500200043 | Telephone Services | 7,161,600 | 4,296,960 | |
| 003500200050 | Stationery Items | 22,281,600 | 13,368,960 | |
| 003500200068 | Maint. of Office & Equipment | 10,344,800 | 6,206,880 | |
| 003500200070 | Maint. of Vehicles & other Cap. Assets | 15,915,200 | 9,549,120 | |
| 003500200084 | Consultancy Services (Medical Bills) | 795,200 | 477,120 | |
| 003500200092 | Contributions & Subventions | 240,000 | 144,000 | |
| 003500200103 | Training & Staff Dev. | 28,489,600 | 17,093,760 | |
| 003500200116 | Entertainment & Hospitality | 795,200 | 477,120 | |
| 003500200124 | Miscellaneous Expenses | 42,176,800 | 25,306,080 | |
| 003504200000 | Contribution to Foreign Bodies | 0 | 0 | |
| 003504200140 | Motor Vehicle Advances/Refurbishing Loan | 3,182,400 | 1,909,440 | |
| | International Travel and Transport | 4,000,000 | 2,400,000 | |
| 003504200213 | Printing of Treasury Forms, Books, Anson and Kalamazoo Pay-roll Forms | 59,684,000 | 35,810,400 | |
| 003504200221 | Inspectorate Operations | 13,528,000 | 8,116,800 | |
| | 36 FPO & 36 Internal units | 55,827,200 | 33,496,320 | |
| | Insurance of Govt Asset | 1,600,000 | 960,000 | |
| | Rent of Office Accommodation | 5,215,200 | 3,129,120 | |
| | 6 Zonal Offices in the States | 2,400,000 | 1,440,000 | |
| | Bank Charges | 320,000 | 192,000 | |
| | SUB-TOTAL | 336,028,000 | 201,616,800 | |
| | SUMMARY OAGF | | | |
| | Personnel Costs | 666,929,460 | 677,373,352 | |
| | Overhead Costs | 336,028,000 | 201,616,800 | |
| | Total | 1,002,957,460 | 878,990,152 | |
| | PUBLIC PROCUREMENT COMMISSION | | | |
| | Personnel Costs | | 0 | |
| | Take Off Grant | | 20,000,000 | |
| | Total | 0 | 20,000,000 | |
| | GENERAL SUMMARY | | | |
| | PART I - MAIN | | | |
| | Personnel Costs | 228,272,940 | 242,764,734 | |
| | Overhead Costs | 2,779,936,000 | 1,727,961,600 | |
| | Total | 3,008,208,940 | 1,970,726,334 | |
| | PART II - PARASTATALS | | | |
| | Personnel Costs | 6,720,824,080 | 6,815,493,342 | |
| | Overhead Costs | 1,317,056,400 | 790,233,840 | |
| | Total | 8,037,880,480 | 7,605,727,182 | |

2003 RECURRENT EXPENDITURE

| CLASSIFICATION CODE | DETAILS OF EXPENDITURE | YEAR 2002 APPROPRIATION ACT FIGURE | YEAR 2003 APPROPRIATION APPROVAL | REMARKS |
|---------------------|-------------------------------|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| | PART III - BUDGET OFFICE | | | |
| | Personnel Costs | 206,379,000 | 206,379,000 | |
| | Overhead Costs | 363,528,800 | 218,117,280 | |
| | Total | 569,907,800 | 424,496,280 | |
| | PART IV - FIRS | | | |
| | Personnel Costs | 1,110,480,120 | 1,238,558,116 | |
| | Overhead Costs | 886,287,000 | 568,720,962 | |
| | Total | 1,996,767,120 | 1,807,279,078 | |
| | PART V - OAGF | | | |
| | Personnel Costs | 666,929,460 | 677,373,352 | |
| | Overhead Costs | 336,028,000 | 201,616,800 | |
| | Total | 1,002,957,460 | 878,990,152 | |
| | PUBLIC PROCUREMENT COMMISSION | | | |
| | Personnel Costs | | | |
| | Take Off Grant | | 20,000,000 | |
| | Total | 0 | 20,000,000 | |
| | GENERAL SUMMARY | | | |
| | Personnel Costs | 8,932,885,600 | 9,180,568,544 | |
| | Overhead Costs | 5,682,836,200 | 3,526,650,482 | |
| | Total, Finance | 14,615,721,800 | 12,707,219,026 | |

2003 RECURRENT EXPENDITURE

| CLASSIFICATION CODE | DETAILS OF EXPENDITURE | YEAR 2002 APPROPRIATION ACT FIGURE | YEAR 2003 APPROPRIATION APPROVAL | REMARKS |
|--|--|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| HEAD: 003600000007 - MINISTRY OF HEALTH | | | | |
| 003601200020 | Travel and Transport | 18,264,000 | 10,958,400 | |
| 003601200038 | Utility Services | 3,452,800 | 2,071,680 | |
| 003601200046 | Telephone Services | 3,548,000 | 2,128,800 | |
| 003601200053 | Stationery | 2,902,400 | 1,741,440 | |
| 003601200061 | Maintenance of Furniture & other Capital Assets | 1,523,200 | 913,920 | |
| 003601200079 | Maintenance of Vehicles and Other Capital Assets | 5,999,200 | 3,599,520 | |
| 003601200081 | Consultancy Services | 5,700,000 | 3,420,000 | |
| 003601200087 | Contributions and Subventions | 67,656,000 | 40,593,600 | |
| 003601200095 | Training and Staff Development | 6,668,800 | 4,001,280 | |
| 003601200101 | Entertainment and Hospitality | 1,320,800 | 792,480 | |
| 003601200127 | Miscellaneous Expenses | 11,747,200 | 7,048,320 | |
| 003601200135 | Contribution to Foreign Bodies | 58,582,400 | 35,149,440 | |
| | International Travel and Transport | 4,000,000 | 2,400,000 | |
| 003601200143 | Motor Vehicles Advances / Refurbishing Loan | 1,604,000 | 962,400 | |
| | Rent of Office and Residential Accommodation | 8,000,000 | 4,800,000 | |
| | Conferences and Workshop | 800,000 | 480,000 | |
| | Insurance of Govt. Assets | 800,000 | 480,000 | |
| | Total | 202,568,800 | 121,541,280 | |
| | Personnel Costs | 929,486,256 | 972,367,288 | |
| | Overhead Costs | 202,568,800 | 121,541,280 | |
| | Arrears of Medical Professional Allowance | | 3,850,000,000 | |
| | Total | 1,132,055,056 | 4,943,908,568 | |
| TEACHING HOSPITALS | | | | |
| UCH, IBADAN | | | | |
| 003602100013 | Personnel Costs | 1,534,599,791 | 1,534,599,791 | |
| 003602200022 | Overhead Costs | 48,715,000 | 29,229,000 | |
| | Total | 1,583,314,791 | 1,563,828,791 | |
| LUTH, LAGOS | | | | |
| 003603100115 | Personnel Costs | 1,538,153,082 | 1,538,153,082 | |
| 003603200024 | Overhead Costs | 46,016,000 | 27,609,600 | |
| | Total | 1,584,169,082 | 1,565,762,682 | |
| ABUTH, ZARIA | | | | |
| 003604100018 | Personnel Costs | 1,306,522,119 | 1,306,522,119 | |
| 003604200027 | Overhead Costs | 39,350,000 | 23,610,000 | |
| | Total | 1,345,872,119 | 1,330,132,119 | |
| UNITH, ENUGU | | | | |
| 003605100010 | Personnel Costs | 1,504,820,785 | 1,504,820,785 | |
| 003605200029 | Overhead Costs | 39,689,000 | 23,813,400 | |
| | Total | 1,544,509,785 | 1,528,634,185 | |
| UBTH, BENIN-CITY | | | | |
| 003606100012 | Personnel Costs | 1,171,967,474 | 1,171,967,474 | |
| 003606200021 | Overhead Costs | 34,617,000 | 20,770,200 | |
| | Total | 1,206,584,474 | 1,192,737,674 | |
| OAUTH, ILE-IFE | | | | |
| 003607100015 | Personnel Costs | 1,224,754,229 | 1,224,754,229 | |
| 003607200024 | Overhead Costs | 37,777,000 | 22,666,200 | |
| | Total | 1,262,531,229 | 1,247,420,429 | |
| UITH, ILORIN | | | | |
| 003608100017 | Personnel Costs | 953,933,373 | 953,933,373 | |
| 003608200026 | Overhead Costs | 27,305,000 | 16,383,000 | |
| | Total | 981,238,373 | 970,316,373 | |
| JUTH, JOS | | | | |
| 003609100019 | Personnel Costs | 910,349,922 | 910,349,922 | |
| 003609200028 | Overhead Costs | 26,729,000 | 16,037,400 | |
| | Total | 937,078,922 | 926,387,322 | |
| UPTH, PORT HARCOURT | | | | |
| 003610100012 | Personnel Costs | 1,395,601,404 | 1,395,601,404 | |
| 003610200021 | Overhead Costs | 27,477,000 | 16,486,200 | |
| | Total | 1,423,078,404 | 1,412,087,604 | |
| UCTH, CALABAR | | | | |
| 003611100015 | Personnel Costs | 881,893,133 | 881,893,133 | |
| 003611200024 | Overhead Costs | 26,467,000 | 15,880,200 | |
| | Total | 908,360,133 | 897,773,333 | |
| UMTH, MAIDUGURI | | | | |
| 003612100017 | Personnel Costs | 1,220,880,517 | 1,220,880,517 | |

| CLASSIFICATION CODE | DETAILS OF EXPENDITURE | YEAR 2002 APPROPRIATION ACT FIGURE | YEAR 2003 APPROPRIATION APPROVAL | REMARKS |
|---------------------|---|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| 003612200024 | Overhead Costs | 27,833,000 | 16,699,800 | |
| | Total | 1,248,713,517 | 1,237,580,317 | |
| | UDTH, SOKOTO | | | |
| 003613100019 | Personnel Costs | 645,190,090 | 645,190,090 | |
| 003613200028 | Overhead Costs | 23,913,000 | 14,347,800 | |
| | Total | 669,103,090 | 659,537,890 | |
| | BUTH, KANO | | | |
| 003614100012 | Personnel Costs | 481,444,428 | 481,444,428 | |
| 003614200021 | Overhead Costs | 23,241,000 | 13,944,600 | |
| | Total | 504,685,428 | 495,389,028 | |
| | NAUTH, NNEWI | | | |
| 003615100014 | Personnel Costs | 530,035,671 | 530,035,671 | |
| 003615200023 | Overhead Costs | 20,750,000 | 12,450,000 | |
| | Total | 550,785,671 | 542,485,671 | |
| | FED. SP. HOSP. IRRUA | | | |
| 003631100012 | Personnel Costs | 289,383,781 | 289,383,781 | |
| 003631200021 | Overhead Costs | 8,190,000 | 4,914,000 | |
| | Total | 297,573,781 | 294,297,781 | |
| | SUMMARY | | | |
| | Personnel Costs | 15,589,529,799 | 15,589,529,799 | |
| | Overhead Costs | 458,069,000 | 274,841,400 | |
| | Total | 16,047,598,799 | 15,864,371,199 | |
| | FEDERAL MEDICAL CENTRES & STAFF HOSPITAL | | | |
| | FED. SP. HOSP. GWAGWALADA | | | |
| 003621100018 | Personnel Costs | 614,632,116 | 618,732,116 | |
| 003621100027 | Overhead Costs | 19,394,000 | 11,636,400 | |
| | Total | 634,026,116 | 630,368,516 | |
| | FED. MED. CENT. UMUAHIA | | | |
| 003626100019 | Personnel Costs | 396,451,593 | 396,451,593 | |
| 003626200028 | Overhead Costs | 13,931,000 | 8,358,600 | |
| | Total | 410,382,593 | 404,810,193 | |
| | FED. MED. CENT. OWO | | | |
| 003628100014 | Personnel Costs | 235,419,147 | 235,419,147 | |
| 003628200023 | Overhead Costs | 7,536,000 | 4,521,600 | |
| | Total | 242,955,147 | 239,940,747 | |
| | FED. MED. CENT. ABEOKUTA | | | |
| 003630100019 | Personnel Costs | 300,242,500 | 300,242,500 | |
| 003630200028 | Overhead Costs | 7,536,000 | 4,521,600 | |
| | Total | 307,778,500 | 304,764,100 | |
| | FED. MED. CENT. OWERRI | | | |
| 003639100010 | Personnel Costs | 331,505,413 | 331,505,413 | |
| 003640200029 | Overhead Costs | 7,668,000 | 4,600,800 | |
| | Total | 339,173,413 | 336,106,213 | |
| | FED. MED. CENT. MAKURDI | | | |
| 003640100012 | Personnel Costs | 322,944,368 | 322,944,368 | |
| 003640200026 | Overhead Costs | 7,668,000 | 4,600,800 | |
| | Total | 330,612,368 | 327,545,168 | |
| * | FED. MED. CENT. KATSINA | | | |
| 003641100015 | Personnel Costs | 114,278,403 | 126,278,403 | |
| 003641200024 | Overhead Costs | 7,668,000 | 4,600,800 | |
| | Total | 121,946,403 | 130,879,203 | |
| * | FED. MED. CENT. GOMBE | | | |
| 003642100017 | Personnel Costs | 302,171,969 | 314,171,969 | |
| 003642100026 | Overhead Costs | 7,543,000 | 4,525,800 | |
| | Total | 309,714,969 | 318,697,769 | |
| * | FED. MED. CENT. NGURU YOBE | | | |
| 003649100013 | Personnel Costs | 122,976,703 | 134,976,703 | |
| 003649200021 | Overhead Costs | 7,256,000 | 4,353,600 | |
| | Total | 130,232,703 | 139,330,303 | |
| | FED. MED. CENT. ASABA | | | |
| 003650100015 | Personnel Costs | 216,832,792 | 228,832,792 | |
| 003650200023 | Overhead Costs | 7,256,000 | 4,353,600 | |
| | Total | 224,088,792 | 233,186,392 | |

| CLASSIFICATION CODE | DETAILS OF EXPENDITURE | YEAR 2002 APPROPRIATION ACT FIGURE | YEAR 2003 APPROPRIATION APPROVAL | REMARKS |
|---------------------|----------------------------------|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| | SANI-ABACHA SPEC. HOSP. | | | |
| 003651100018 | Personnel Costs | 322,763,603 | 322,763,603 | |
| 003651200026 | Overhead Costs | 10,201,000 | 6,120,600 | |
| | Total | 332,964,603 | 328,884,203 | |
| | FED. MED. CENT. BIDA | | | |
| 003652100010 | Personnel Costs | 135,193,657 | 135,193,657 | |
| 003652200028 | Overhead Costs | 8,481,000 | 5,088,600 | |
| | Total | 143,674,657 | 140,282,257 | |
| | FED. MED. CENT. GUSAU | | | |
| * | Personnel Costs | 185,647,924 | 197,647,924 | |
| | Overhead Costs | 7,256,000 | 4,353,600 | |
| | Total | 192,903,924 | 202,001,524 | |
| | FED. MED. CENT. YOLA ADAMAWA | | | |
| | Personnel Costs | 260,620,886 | 260,620,886 | |
| | Overhead Costs | 7,256,000 | 4,353,600 | |
| | Total | 267,876,886 | 264,974,486 | |
| | FED. MED. CENT. ABAKALIKI-EBONYI | | | |
| | Personnel Costs | 185,194,174 | 185,194,174 | |
| | Overhead Costs | 7,256,000 | 4,353,600 | |
| | Total | 192,450,174 | 189,547,774 | |
| | FED. MED. CENT. IDO-EKITI | | | |
| | Personnel Costs | 159,895,445 | 159,895,445 | |
| | Overhead Costs | 7,256,000 | 4,353,600 | |
| | Total | 167,151,445 | 164,249,045 | |
| | FED. MED. CENT. KOGI STATE | | | |
| | Personnel Costs | 167,181,860 | 167,181,860 | |
| | Overhead Costs | 7,256,000 | 4,353,600 | |
| | Total | 174,437,860 | 171,535,460 | |
| | FED. MED. CENT. BAUCHI STATE | | | |
| | Personnel Costs | 134,742,145 | 134,742,145 | |
| | Overhead Costs | 7,256,000 | 4,353,600 | |
| | Total | 141,998,145 | 139,095,745 | |
| | FED. MED. CENT. KEBBI STATE | | | |
| * | Personnel Costs | 186,909,034 | 197,909,034 | |
| | Overhead Costs | 7,256,000 | 4,353,600 | |
| | Total | 194,165,034 | 202,262,634 | |
| | FED. MED. CENT. TARABA STATE | | | |
| | Personnel Costs | 164,377,043 | 164,377,043 | |
| | Overhead Costs | 7,256,000 | 4,353,600 | |
| | Total | 171,633,043 | 168,730,643 | |
| | FED. MED. CENT. JIGAWA STATE | | | |
| | Personnel Costs | 120,162,258 | 120,162,258 | |
| | Overhead Costs | 7,256,000 | 4,353,600 | |
| | Total | 127,418,258 | 124,515,858 | |
| | FED. MED. CENT. NASSARAWA STATE | | | |
| | Personnel Costs | 244,968,318 | 244,968,318 | |
| | Overhead Costs | 7,256,000 | 4,353,600 | |
| | Total | 252,224,318 | 249,321,918 | |
| | FED. MED. CENT. BAYELSA STATE | | | |
| | Personnel Costs | 202,960,892 | 202,960,892 | |
| | Overhead Costs | 7,256,000 | 4,353,600 | |
| | Total | 210,216,892 | 207,314,492 | |
| | NATIONAL EYE CENTRE KADUNA | | | |
| 003648200029 | Personnel Costs | 199,718,174 | 205,718,174 | |
| 003648100011 | Overhead Costs | 7,489,000 | 4,493,400 | |
| | Total | 207,207,174 | 210,211,574 | |
| | NATIONAL EAR CARE CENTRE | | | |
| | Personnel Costs | 15,980,691 | 15,980,691 | |
| | Overhead Costs | 6,895,000 | 4,137,000 | |
| | Total | 22,875,691 | 20,117,691 | |
| | FED. STAFF HOSPITAL APO, ABUJA | | | |
| | Personnel Costs | 40,050,996 | 40,050,996 | |

| CLASSIFICATION CODE | DETAILS OF EXPENDITURE | YEAR 2002 APPROPRIATION ACT FIGURE | YEAR 2003 APPROPRIATION APPROVAL | REMARKS |
|---------------------|----------------------------------|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| | Overhead Costs | 5,955,000 | 3,573,000 | |
| | Total | 46,005,996 | 43,623,996 | |
| | FED. STAFF HOSP. VICTORIA ISLAND | | | |
| | Personnel Costs | 115,705,632 | 115,705,632 | |
| | Overhead Costs | 5,955,000 | 3,573,000 | |
| | Total | 121,660,632 | 119,278,632 | |
| | SUMMARY | | | |
| | Personnel Costs | 5,799,527,736 | 5,880,627,736 | |
| | Overhead Costs | 218,248,000 | 130,948,800 | |
| | Total | 6,017,775,736 | 6,011,576,536 | |
| | PSYCHIATRIC HOSPITAL | | | |
| | PSY. HOSP. ENUGU | | | |
| 003643100019 | Personnel Costs | 121,668,942 | 121,668,942 | |
| 003643200028 | Overhead Costs | 6,200,000 | 3,720,000 | |
| | Total | 127,868,942 | 125,388,942 | |
| | PSY. HOSP. KADUNA | | | |
| 003644100012 | Personnel Costs | 111,300,919 | 111,300,919 | |
| 003644200021 | Overhead Costs | 5,917,000 | 3,550,200 | |
| | Total | 117,217,919 | 114,851,119 | |
| | PSY. HOSP. CALABAR | | | |
| 003645100014 | Personnel Costs | 167,824,266 | 167,824,266 | |
| 003645200023 | Overhead Costs | 5,917,000 | 3,550,200 | |
| | Total | 173,741,266 | 171,374,466 | |
| | PSY. HOSP. MAIDUGURI | | | |
| 003646100016 | Personnel Costs | 222,655,816 | 222,655,816 | |
| 003646200025 | Overhead Costs | 5,917,000 | 3,550,200 | |
| | Total | 228,572,816 | 226,206,016 | |
| * | PSY. HOSP. SOKOTO | | | |
| 003647100019 | Personnel Costs | 100,119,061 | 106,119,061 | |
| 003647200028 | Overhead Costs | 5,917,000 | 3,550,200 | |
| | Total | 106,036,061 | 109,669,261 | |
| | PSY. HOSP. YABA | | | |
| 003618100011 | Personnel Costs | 460,838,437 | 460,838,437 | |
| 003618200020 | Overhead Costs | 16,020,000 | 9,612,000 | |
| | Total | 476,858,437 | 470,450,437 | |
| * | PSY. HOSP. ABEOKUTA | | | |
| 003619100013 | Personnel Costs | 273,919,828 | 279,919,828 | |
| 003619200022 | Overhead Costs | 11,790,000 | 7,074,000 | |
| | Total | 285,709,828 | 286,993,828 | |
| | PSY. HOSP. BENIN-CITY | | | |
| 003620100015 | Personnel Costs | 229,846,515 | 229,846,515 | |
| 993620200024 | Overhead Costs | 10,098,000 | 6,058,800 | |
| | Total | 239,944,515 | 235,905,315 | |
| | SUMMARY | | | |
| | Personnel Costs | 1,688,173,784 | 1,700,173,784 | |
| | Overhead Costs | 67,776,000 | 40,665,600 | |
| | Total | 1,755,949,784 | 1,740,839,384 | |
| | ORTHOPAEDIC HOSPITALS | | | |
| | NOH, LAGOS | | | |
| 003627100012 | Personnel Costs | 567,388,250 | 567,388,250 | |
| 003617200021 | Overhead Costs | 19,263,000 | 11,557,800 | |
| | Total | 586,651,250 | 578,946,050 | |
| | NOH, DALA KANO | | | |
| 003617100019 | Personnel Costs | 305,037,632 | 305,037,632 | |
| 003617200028 | Overhead Costs | 11,257,000 | 6,754,200 | |
| | Total | 316,294,632 | 311,791,832 | |
| | NOH, ENUGU | | | |
| 003616100016 | Personnel Costs | 423,896,498 | 423,896,498 | |
| 003616200025 | Overhead Costs | 13,759,000 | 8,255,400 | |
| | Total | 437,655,498 | 432,151,898 | |
| | SUMMARY | | | |
| | Personnel Costs | 1,296,322,380 | 1,296,322,380 | |
| | Overhead Costs | 44,279,000 | 26,567,400 | |

| CLASSIFICATION CODE | DETAILS OF EXPENDITURE | YEAR 2002 APPROPRIATION ACT FIGURE | YEAR 2003 APPROPRIATION APPROVAL | REMARKS |
|---------------------|--|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| | Total | 1,340,601,380 | 1,322,889,780 | |
| | AGENCIES | | | |
| | NATIONAL HEALTH INSURANCE SCHEME | | | |
| 003653100012 | Personnel Costs | 183,919,292 | 183,919,292 | |
| 003653200020 | Overhead Costs | 15,576,000 | 9,345,600 | |
| | Total | 199,495,292 | 193,264,892 | |
| | NAFDAC | | | |
| 003637100016 | Personnel Costs | 488,312,021 | 488,312,021 | |
| 003637200025 | Overhead Costs | 11,768,000 | 7,060,800 | |
| | Total | 500,080,021 | 495,372,821 | |
| | NAT. PRY.H/CARE DEV. | | | |
| 003636100013 | Personnel Costs | 231,360,637 | 231,360,637 | |
| 003636200022 | Overhead Costs | 10,390,000 | 6,234,000 | |
| | Total | 241,750,637 | 237,594,637 | |
| | NURSING & MIDWIFERY COUNCIL | | | |
| 00365100011 | Personnel Costs | 59,595,808 | 59,595,808 | |
| 00365200020 | Overhead Costs | 1,116,000 | 669,600 | |
| | Total | 60,711,808 | 60,265,408 | |
| | PHARMACIST COUNCIL OF NIG. | | | |
| 003634100019 | Personnel Costs | 31,696,821 | 31,696,821 | |
| 003634200028 | Overhead Costs | 837,000 | 502,200 | |
| | Total | 32,533,821 | 32,199,021 | |
| | MED. & DENTAL COUNCIL | | | |
| 003633100016 | Personnel Costs | 23,026,881 | 23,026,881 | |
| 003633200025 | Overhead Costs | 1,373,000 | 823,800 | |
| | Total | 24,399,881 | 23,850,681 | |
| | NAT. P/G MED. COLLEGE | | | |
| 003632100014 | Personnel Costs | 35,341,260 | 35,341,260 | |
| 003632200023 | Overhead Costs | 2,233,000 | 1,339,800 | |
| | Total | 37,574,260 | 36,681,060 | |
| | RADIOGRAPHERS REG. BOARD | | | |
| 003654100015 | Personnel Costs | 6,368,547 | 8,888,547 | |
| 003654200023 | Overhead Costs | 837,000 | 502,200 | |
| | Total | 7,205,547 | 9,390,747 | |
| | DENTAL TECH. REG BOARD | | | |
| 003655100017 | Personnel Costs | 16,082,987 | 16,082,987 | |
| 003655200025 | Overhead Costs | 837,000 | 502,200 | |
| | Total | 16,919,987 | 16,585,187 | |
| | HEALTH RECORDS REG. BOARD | | | |
| 003656100019 | Personnel Costs | 1,454,703 | 1,454,703 | |
| 003656200027 | Overhead Costs | 837,000 | 502,200 | |
| | Total | 2,291,703 | 1,956,903 | |
| | INST. OF MED. LAB TECH REG BOARD OF NIG. | | | |
| 003657100012 | Personnel Costs | 14,718,988 | 14,718,988 | |
| 003657200020 | Overhead Costs | 1,287,000 | 772,200 | |
| | Total | 16,005,988 | 15,491,188 | |
| | OPTOMERISITS REG. BOARD | | | |
| 003658100014 | Personnel Costs | 44,092,116 | 44,092,116 | |
| 003658200022 | Overhead Costs | 1,212,000 | 727,200 | |
| | Total | 45,304,116 | 44,819,316 | |
| | PHYSIOTHERAPISTS REG. BOARD | | | |
| 003659100016 | Personnel Costs | 3,570,000 | 3,570,000 | |
| 003659200024 | Overhead Costs | 1,403,000 | 841,800 | |
| | Total | 4,973,000 | 4,411,800 | |
| | DENTAL THERAPISTS REG. BOARD | | | |
| 003660100019 | Personnel Costs | 10,158,264 | 10,158,264 | |
| 003660200027 | Overhead Costs | 837,000 | 502,200 | |
| | Total | 10,995,264 | 10,660,464 | |
| | INSTITUTE OF PUBLIC ANALYSTS | | | |
| 003661100015 | Personnel Costs | 8,910,853 | 8,910,853 | |
| 003661200023 | Overhead Costs | 558,000 | 334,800 | |
| | Total | 9,468,853 | 9,245,653 | |

| CLASSIFICATION CODE | DETAILS OF EXPENDITURE | YEAR 2002 APPROPRIATION ACT FIGURE | YEAR 2003 APPROPRIATION APPROVAL | REMARKS |
|---------------------|---|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| | NAT. PROGRAMME ON IMMUNISATION (NPI) | | | |
| | Personnel Costs | 70,037,699 | 70,037,699 | |
| | Overhead Costs | 1,575,000,000 | 945,000,000 | |
| | Total | 1,645,037,699 | 1,015,037,699 | |
| | INTER COUNTRY CENTRE FOR ORAL HEALTH (ICOH) JOS | | | |
| | Personnel Costs | 16,674,496 | 16,674,496 | |
| | Overhead Costs | 2,791,000 | 1,674,600 | |
| | Total | 19,465,496 | 18,349,096 | |
| | NATIONAL ARBORVIRUS AND VECTOR RESEARCH | | | |
| | Personnel Costs | 16,195,766 | 16,195,766 | |
| | Overhead Costs | 837,000 | 502,200 | |
| | Total | 17,032,766 | 16,697,966 | |
| | FEDERAL SCHOOL OF RADIOGRAPHY | | | |
| | Personnel Costs | 25,144,835 | 25,144,835 | |
| | Overhead Costs | 837,000 | 502,200 | |
| | Total | 25,981,835 | 25,647,035 | |
| | FEDERAL SCHOOL OF DENTAL TECHNOLOGY | | | |
| | Personnel Costs | 27,358,219 | 27,358,219 | |
| | Overhead Costs | 3,507,000 | 2,104,200 | |
| | Total | 30,865,219 | 29,462,419 | |
| | ENV. HEALTH OFFICERS TUTORS, IBADAN | | | |
| | Personnel Costs | 5,014,648 | 5,014,648 | |
| | Overhead Costs | 558,000 | 334,800 | |
| | Total | 5,572,648 | 5,349,448 | |
| | NURSE TUTORS TRAINING, ENUGU | | | |
| | Personnel Costs | 4,073,422 | 4,073,422 | |
| | Overhead Costs | 558,000 | 334,800 | |
| | Total | 4,631,422 | 4,408,222 | |
| | NURSE TUTORS TRAINING, AKOKA, LAGOS | | | |
| | Personnel Costs | 5,634,599 | 5,634,599 | |
| | Overhead Costs | 558,000 | 334,800 | |
| | Total | 6,192,599 | 5,969,399 | |
| | NURSE TUTORS TRAINING, KADUNA | | | |
| | Personnel Costs | 5,525,622 | 5,525,622 | |
| | Overhead Costs | 558,000 | 334,800 | |
| | Total | 6,083,622 | 5,860,422 | |
| | NURSE TUTORS TRAINING, IBADAN | | | |
| | Personnel Costs | 5,133,600 | 5,133,600 | |
| | Overhead Costs | 558,000 | 334,800 | |
| | Total | 5,691,600 | 5,468,400 | |
| | FED. SCH. OF PHSIOTHERAPY, KANO | | | |
| | Personnel Costs | 10,155,801 | 10,155,801 | |
| | Overhead Costs | 1,116,000 | 669,600 | |
| | Total | 11,271,801 | 10,825,401 | |
| * | NAT. TB. & LEP. REFERRED HOSP. & TRAINING CENTRE, ZARIA | | | |
| | Personnel Costs | 31,161,395 | 37,161,395 | |
| | Overhead Costs | 5,983,000 | 3,589,800 | |
| | Total | 37,144,395 | 40,751,195 | |
| | FED. SCH. MED.LAB. JOS | | | |
| | Personnel Costs | 15,103,246 | 15,103,246 | |
| | Overhead Costs | 1,116,000 | 669,600 | |
| | Total | 16,219,246 | 15,772,846 | |
| | Community Health Practitioners Reg. Board | | | |
| | Personnel Costs | 6,247,237 | 6,247,237 | |
| | Overhead Costs | 1,116,000 | 669,600 | |
| | Total | 7,363,237 | 6,916,837 | |
| | PHC Tutors Programme UCH, Ibadan | | | |
| | Personnel Costs | 4,776,566 | 4,776,566 | |
| | Overhead Costs | 558,000 | 334,800 | |
| | Total | 5,334,566 | 5,111,366 | |
| | PHC Tutors Programme Kad Poly | | | |
| | Personnel Costs | 5,525,622 | 5,525,622 | |
| | Overhead Costs | 558,000 | 334,800 | |

2003 RECURRENT EXPENDITURE

| CLASSIFICATION CODE | DETAILS OF EXPENDITURE | YEAR 2002 APPROPRIATION ACT FIGURE | YEAR 2003 APPROPRIATION APPROVAL | REMARKS |
|---------------------|---|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| | Total | 6,083,622 | 5,860,422 | |
| | Community Health Tutors Programme, UCH | | | |
| | Personnel Costs | 8,109,774 | 8,109,774 | |
| | Overhead Costs | 558,000 | 334,800 | |
| | Total | 8,667,774 | 8,444,574 | |
| | PART V - NATIONAL INSTITUTE FOR PHARMACEUTICAL RESEARCH AND DEVELOPMENT, ABUJA | | | |
| | Personnel Costs | 166,121,580 | 166,121,580 | |
| | Overhead Costs | 10,525,000 | 6,315,000 | |
| | Total | 176,646,580 | 172,436,580 | |
| | PART VII - NIGERIAN INSTITUTE FOR MEDICAL RESEARCH, YABA | | | |
| | Personnel Costs | 120,840,641 | 120,840,641 | |
| | Overhead Costs | 5,821,000 | 3,492,600 | |
| | Total | 126,661,641 | 124,333,241 | |
| | SUMMARY | | | |
| | Personnel Costs | 1,707,443,946 | 1,715,963,946 | |
| | Overhead Costs | 1,664,214,000 | 998,528,400 | |
| | Total | 3,371,657,946 | 2,714,492,346 | |
| | FEDERAL STAFF CLINICS | | | |
| | FED. STAFF CLINIC ABUJA PHASE I | 2,072,000 | 1,243,200 | |
| | FED. STAFF CLINIC ABUJA PHASE II | 750,000 | 450,000 | |
| | FED. STAFF CLINIC LAGOS | 1,285,000 | 771,000 | |
| | FED. STAFF CLINIC ENUGU | 869,000 | 521,400 | |
| | FED. STAFF CLINIC IBADAN | 875,000 | 525,000 | |
| | FED. STAFF CLINIC ABEOKUTA | 953,000 | 571,800 | |
| | FED. STAFF CLINIC PORT HARCOURT | 953,000 | 571,800 | |
| | FED. STAFF CLINIC JOS | 953,000 | 571,800 | |
| | FED. STAFF CLINIC MAIDUGURI | 953,000 | 571,800 | |
| | FED. STAFF CLINIC ILORIN | 953,000 | 571,800 | |
| | FED. STAFF CLINIC KADUNA | 953,000 | 571,800 | |
| | FED. STAFF CLINIC KANO | 953,000 | 571,800 | |
| | FED. STAFF CLINIC DAMATURU | 875,000 | 525,000 | |
| | FED. STAFF CLINIC DUTSE | 875,000 | 525,000 | |
| | FED. STAFF CLINIC UMUAHIA | 875,000 | 525,000 | |
| | FED. STAFF CLINIC KATSINA | 875,000 | 525,000 | |
| | FED. STAFF CLINIC MAKURDI | 875,000 | 525,000 | |
| | FED. STAFF CLINIC ASABA | 875,000 | 525,000 | |
| | FED. STAFF CLINIC YOLA | 875,000 | 525,000 | |
| | FED. STAFF CLINIC UYO | 875,000 | 525,000 | |
| | FED. STAFF CLINIC ABAKALIKI | 875,000 | 525,000 | |
| | FED. STAFF CLINIC OWERRI | 953,000 | 571,800 | |
| | FED. STAFF CLINIC CALABAR | 875,000 | 525,000 | |
| | FED. STAFF CLINIC BENIN - CITY | 875,000 | 525,000 | |
| | FED. STAFF CLINIC SOKOTO | 875,000 | 525,000 | |
| | FED. STAFF CLINIC AWKA | 875,000 | 525,000 | |
| | FED. STAFF CLINIC AKURE | 875,000 | 525,000 | |
| | FED. STAFF EYE CLINICS, ABUJA | 1,009,000 | 605,400 | |
| | FED. STAFF DENTAL CLINICS, ABUJA | 1,009,000 | 605,400 | |
| | FED. STAFF DENTAL CLINICS, LAGOS | 1,009,000 | 605,400 | |
| | TOTAL | 28,752,000 | 17,251,200 | |
| | POST HEALTH SERVICES (PHS) | | | |
| 1 | PHS, Abuja | 900,000 | 540,000 | |
| 2 | PHS, Yola | 658,000 | 394,800 | |
| 3 | PHS, Jalingo | 583,000 | 349,800 | |
| 4 | PHS, Maiduguri | 688,000 | 412,800 | |
| 5 | PHS, Damaturu | 529,000 | 317,400 | |
| 6 | PHS, Kano | 679,000 | 407,400 | |
| 7 | PHS, Kastina | 658,000 | 394,800 | |
| 8 | PHS, Dutse | 529,000 | 317,400 | |
| 9 | PHS, Ilorin | 658,000 | 394,800 | |
| 10 | PHS, Sokoto | 937,000 | 562,200 | |
| 11 | PHS, Ibadan | 583,000 | 349,800 | |
| 12 | PHS, Abeokuta | 529,000 | 317,400 | |
| 13 | PHS, Port-Harcourt(Bonny, Brass, Onne, Airport & Wharf) | 1,087,000 | 652,200 | |
| 14 | PHS, Calabar | 945,000 | 567,000 | |
| 15 | PHS, Lagos, Ikeja, Tincan, Apapa, Idiroko. | 1,087,000 | 652,200 | |
| 16 | PHS, Warri | 529,000 | 317,400 | |
| | Sub-Total | 11,579,000 | 6,947,400 | |
| | ONCHOCERCIASIS | | | |
| | On cho. Bauchi, Zone | 375,000 | 225,000 | |
| | On cho. Ibadan Zone | 462,000 | 277,200 | |
| | On cho. Enugu Zone | 375,000 | 225,000 | |

2003 RECURRENT EXPENDITURE

| CLASSIFICATION CODE | DETAILS OF EXPENDITURE | YEAR 2002 APPROPRIATION ACT FIGURE | YEAR 2003 APPROPRIATION APPROVAL | REMARKS |
|---------------------|--|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| | On cho, Kaduna Zone | 462,000 | 277,200 | |
| | Sub-Total | 1,674,000 | 1,004,400 | |
| | INSTITUTE OF CHILD HEALTH (ICH) | | | |
| | Institute of Child Health (LUTH) Lagos | 318,000 | 190,800 | |
| | Institute of Child Health (UBTH) Benin | 318,000 | 190,800 | |
| | Institute of Child Health (UCH) Ibadan | 318,000 | 190,800 | |
| | Institute of Child Health (ABUTH) Zaria | 0 | 0 | |
| | Institute of Child Health (Enugu) Enugu | 318,000 | 190,800 | |
| | Sub-Total | 1,272,000 | 763,200 | |
| | NATIONAL HEALTH EQUIPMENT TRAINING CENTERS (NHETC) | | | |
| | NHETC, Enugu | 279,000 | 167,400 | |
| | NHETC, Maduguri | 279,000 | 167,400 | |
| | NHETC, Zaria | 279,000 | 167,400 | |
| | Sub-Total | 837,000 | 502,200 | |
| | Special Grants | | | |
| | Noma Specialist Hospital, Sokoto | 40,000,000 | 24,000,000 | |
| | Enhanced Doctor's Allowances | | | |
| | GENERAL SUMMARY | | | |
| | PERSONNEL COSTS | 27,010,483,901 | 27,154,984,933 | |
| | OVERHEAD COSTS | 2,739,268,800 | 5,493,561,280 | |
| | GRAND TOTAL: HEALTH | 29,749,752,701 | 32,648,546,213 | |

2003 RECURRENT EXPENDITURE

| CLASSIFICATION CODE | DETAILS OF EXPENDITURE | YEAR 2002 APPROPRIATION ACT FIGURE | YEAR 2003 APPROPRIATION APPROVAL | REMARKS |
|--|--|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| HEAD: 003700000007 - MINISTRY OF INDUSTRY | | | | |
| 003701200027 | Travel and Transport | 23,515,200 | 14,109,120 | |
| 003701200035 | Utility Services | 3,226,400 | 1,935,840 | |
| 003701200043 | Telephone Services | 3,591,200 | 2,154,720 | |
| 003701200050 | Stationery | 8,852,800 | 5,311,680 | |
| 003701200068 | Maintenance of Furniture and Equipment | 2,422,400 | 1,453,440 | |
| 003701200076 | Maintenance of Vehicles and Other Capital Assets | 6,418,400 | 3,851,040 | |
| 003701200084 | Consultancy Services | 576,000 | 345,600 | |
| 003701200092 | Contributions and Subvention | 15,000,000 | 9,000,000 | |
| 003701200108 | Training and Staff Development | 5,726,400 | 3,435,840 | |
| 003701200116 | Entertainment and Hospitality | 1,732,800 | 1,039,680 | |
| 003701200124 | Miscellaneous Expenses | 9,546,400 | 5,727,840 | |
| 003701200132 | Contribution to Foreign Bodies | 13,667,200 | 8,200,320 | |
| | Rent of Office and Residential Accomodation | 2,700,000 | 1,620,000 | |
| | International Travel and Transport | 3,300,000 | 1,980,000 | |
| | Conferences and Workshops | 1,320,000 | 792,000 | |
| | Insurance of Government Assets | 1,080,000 | 648,000 | |
| 003701200140 | Motor Vehicle Advances | 2,085,600 | 1,251,360 | |
| | Total | 104,760,800 | 62,856,480 | |
| | SUMMARY | | | |
| | Personnel Costs | 379,518,132 | 418,291,756 | |
| | Overhead Costs | 104,760,800 | 62,856,480 | |
| | Total | 484,278,932 | 481,148,236 | |
| | PART II | | | |
| | SON | | | |
| 003702100013 | Personnel Costs | 187,458,274 | 197,458,274 | |
| 003702200022 | Overhead Costs | 15,577,600 | 47,346,560 | |
| | Total | 203,035,874 | 244,804,834 | |
| | CADD | | | |
| 003703100015 | Personnel Costs | 26,184,420 | 36,000,000 | |
| 003703200024 | Overhead Costs | 10,205,600 | 16,123,360 | |
| | Total | 36,390,020 | 52,123,360 | |
| | BACITA SUGAR COMPANY | | | |
| | Personnel Costs | 60,000,000 | 40,000,000 | |
| | Overhead Costs | 40,000,000 | 24,000,000 | |
| | Total | 100,000,000 | 64,000,000 | |
| | NMT | | | |
| | Personnel Costs | 80,000,000 | 85,000,000 | |
| | Overhead Costs | 44,720,000 | 40,832,000 | |
| | Total | 124,720,000 | 125,832,000 | |
| | NAC | | | |
| 003704100018 | Personnel Costs | 25,118,520 | 25,118,520 | |
| 003704200027 | Overhead Costs | 9,131,200 | 5,478,720 | |
| | Total | 34,249,720 | 30,597,240 | |
| | STEYR NIG. LTD, BAUCHI | | | |
| | Personnel Costs | | 58,623,410 | |
| | Overhead Costs | | 37,888,760 | |
| | Total | 0 | 96,512,170 | |
| | ITF | | | |
| 003705100010 | SIWES | 801,323,220 | 801,323,220 | |
| 003705200029 | ITF (SIWES running costs) | 4,834,400 | 5,900,640 | |
| | Total | 806,157,620 | 807,223,860 | |
| | ARCEDEM | | | |
| | Personnel Costs | 0 | 0 | |
| | Overhead Costs | 3,600,000 | 2,160,000 | |
| | Total | 3,600,000 | 2,160,000 | |
| | SUMMARY PART II | | | |
| | Personnel Costs | 1,180,084,434 | 1,184,900,014 | |
| | Overhead Costs | 128,068,800 | 141,841,280 | |
| | Total | 1,308,153,234 | 1,326,741,294 | |

2003 RECURRENT EXPENDITURE

| CLASSIFICATION CODE | DETAILS OF EXPENDITURE | YEAR 2002 APPROPRIATION ACT FIGURE | YEAR 2003 APPROPRIATION APPROVAL | REMARKS |
|---------------------|------------------------|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| | GENERAL SUMMARY | | | |
| | Personnel Costs | 1,559,602,566 | 1,603,191,770 | |
| | Overhead Costs | 232,829,600 | 204,697,760 | |
| | Total | 1,792,432,166 | 1,807,889,530 | |

2003 RECURRENT EXPENDITURE

| CLASSIFICATION CODE | DETAILS OF EXPENDITURE | YEAR 2002 APPROPRIATION ACT FIGURE | YEAR 2003 APPROPRIATION APPROVAL | REMARKS |
|---|---|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| HEAD: 00380000008 - MINISTRY OF INFORMATION AND NATIONAL ORIENTATION | | | | |
| PART I (MAIN MINISTRY) | | | | |
| 003801200020 | Travel and Transport | 19,257,600 | 11,554,560 | |
| 003801200038 | Utility Services | 4,605,600 | 2,763,360 | |
| 003801200046 | Telephone Services | 2,210,400 | 1,326,240 | |
| 003801200053 | Stationery | 3,792,800 | 2,275,680 | |
| 003801200061 | Maintenance of Furniture and Equipment | 813,600 | 488,160 | |
| 003801200079 | Maintenance of Vehicles and Other Capital Assets | 8,191,200 | 4,914,720 | |
| 003801200087 | Consultancy Services | 74,400 | 44,640 | |
| 003801200095 | Contributions and Subventions | 81,131,200 | 48,678,720 | |
| 003801200101 | Training and Staff Development | 4,068,000 | 2,440,800 | |
| 003801200119 | Entertainment and Hospitality | 77,600 | 46,560 | |
| 003801200127 | Miscellaneous Expenses | 24,780,800 | 14,868,480 | |
| | Parastatals Pension Scheme | 0 | 0 | |
| 003801200135 | Contribution to Foreign Bodies | 5,043,200 | 3,025,920 | |
| 003801200143 | Motor Vehicle Advances | 732,000 | 439,200 | |
| | International Travel and Transport | 4,000,000 | 52,400,000 | |
| 003801200216 | External Publicity | 179,053,600 | 157,432,160 | |
| 003801200224 | Publications | 5,560,800 | 3,336,480 | |
| 003801200232 | Publicity | 10,795,200 | 6,477,120 | |
| 003801200240 | WAI-C | 14,088,000 | 38,452,800 | |
| | Insurance | | 200,000,000 | |
| | Joint conference/Seminar/NASS/Ministry | 8,505,600 | 105,103,360 | |
| | Calendars and Diaries | | 50,000,000 | |
| | TOTAL, Overhead Costs | 376,781,600 | 706,068,960 | |
| SUMMARY - MAIN MINISTRY | | | | |
| | Personnel Costs | 988,486,080 | 1,051,130,211 | |
| | Overhead Costs | 376,781,600 | 706,068,960 | |
| | Total Main Ministry | 1,365,267,680 | 1,757,199,171 | |
| PART II - PARASTATALS - CONTRIBUTIONS AND SUBVENTIONS | | | | |
| 1 | Nigerian Television Authority (NTA) | | | |
| 003801200013 | Personnel Cost | 1,202,670,780 | 1,413,138,166 | |
| 003802200022 | Overhead Costs | 113,368,800 | 68,021,280 | |
| | Insurance of Building and Equipment | 54,852,800 | 32,911,680 | |
| | Total | 1,370,892,380 | 1,514,071,126 | |
| 2 | Federal Radio Corporation of Nigeria (FRCN) | | | |
| 003803100015 | Personnel Costs | 581,786,580 | 683,599,231 | |
| 003803200024 | Overhead Costs | 113,368,800 | 68,021,280 | |
| | Insurance of Building and Equipment | 54,852,800 | 52,911,680 | |
| | Total | 750,008,180 | 804,532,191 | |
| 3 | New Agency of Nigeria (NAN) | | | |
| 003805100010 | Personnel Costs | 141,861,600 | 166,687,380 | |
| 003805200029 | Overhead Costs | 59,684,000 | 35,810,400 | |
| | Running of Overseas NAN Office | 4,000,000 | 3,000,000 | |
| | Insurance of Building and Equipment | 10,200,000 | 6,120,000 | |
| | Total | 215,745,600 | 211,617,780 | |
| 5 | Voice of Nigeria (VON) | | | |
| 003807100015 | Personnel Cost | 219,915,529 | 258,400,746 | |
| 003807200024 | Overhead Costs | 57,884,000 | 34,730,400 | |
| | Insurance of Building and Equipment | 54,852,800 | 32,911,680 | |
| | Total | 332,652,329 | 326,042,826 | |
| 6 | Nigeria Institute of Public Relations (NIPR) | | | |
| 003808100017 | Personnel Costs | 3,767,880 | 3,767,880 | |
| 003808200026 | Overhead Costs | 3,504,000 | 2,102,400 | |
| | Total | 7,271,880 | 5,870,280 | |
| 7 | National Broadcasting Commission (NBC) | | | |
| 003809100019 | Personnel Costs | 82,510,860 | 82,510,860 | |
| 003809200028 | Overhead Costs | 56,084,000 | 33,650,400 | |
| | Insurance of Building and Equipment | 54,852,800 | 32,911,680 | |
| | Total | 193,447,660 | 149,072,940 | |
| 8 | Nigeria Press Council (NPC) | | | |
| 003810100012 | Personnel Costs | 61,909,920 | 61,909,920 | |
| 003810200021 | Overhead Costs | 17,509,600 | 10,505,760 | |
| | Total | 79,419,520 | 72,415,680 | |
| 9 | Advertising Practitioners Council of Nigeria | | | |
| 003811100015 | Personnel Costs | 11,551,500 | 11,551,500 | |
| 003811200024 | Overhead Costs | 3,584,000 | 2,150,400 | |
| | Total | 15,135,500 | 13,701,900 | |

2003 RECURRENT EXPENDITURE

| CLASSIFICATION CODE | DETAILS OF EXPENDITURE | YEAR 2002 APPROPRIATION ACT FIGURE | YEAR 2003 APPROPRIATION APPROVAL | REMARKS |
|---------------------|--|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| 19 | National Film and Video Censor Board | | | |
| 003821100018 | Personnel Costs | 83,518,320 | 83,518,320 | |
| 003821200027 | Overhead Costs | 4,084,000 | 2,450,400 | |
| | Total | 87,602,320 | 85,968,720 | |
| | FEDERAL GOVERNMENT PRESS | | | |
| | FGP Printing papers & Materials | 17,175,000 | 10,305,000 | |
| | FGP Printing spare parts and Machine servicing | 11,211,200 | 6,726,720 | |
| | Total | 28,386,200 | 17,031,720 | |
| | NATIONAL ORIENTATION AGENCY | | | |
| | Personnel Costs | 993,547,320 | 993,547,320 | |
| | Overhead Costs | 36,678,400 | 22,007,040 | |
| | Total | 1,030,225,720 | 1,015,554,360 | |
| | Nigeria Film Corporation (NFC) | | | |
| 003806100012 | Personnel Costs | 70,018,920 | 70,018,920 | |
| 003806200021 | Overhead Costs | 5,745,600 | 3,447,360 | |
| | Total | 75,764,520 | 73,466,280 | |
| | National Film Institute | | | |
| 003807100015 | Personnel Cost | 0 | 0 | |
| 003807200024 | Overhead Costs | 2,700,000 | 1,620,000 | |
| | Total | 2,700,000 | 1,620,000 | |
| | National Film Archives | | | |
| 003807100015 | Personnel Cost | 91,013,376 | 91,013,376 | |
| 003807200024 | Overhead Costs | 2,700,000 | 1,620,000 | |
| | Total | 93,713,376 | 92,633,376 | |
| | SUMMARY, PARASTATALS | | | |
| | Personnel Costs | 3,544,072,585 | 3,919,663,619 | |
| | Overhead Costs | 738,892,600 | 463,935,560 | |
| | Total | 4,282,965,185 | 4,383,599,179 | |
| | GENERAL SUMMARY | | | |
| | Personnel Costs | 4,532,558,665 | 4,970,793,830 | |
| | Overhead Costs | 1,115,674,200 | 1,170,004,520 | |
| | Total, Information & National Orientation | 5,648,232,865 | 6,140,798,350 | |

2003 RECURRENT EXPENDITURE

| CLASSIFICATION CODE | DETAILS OF EXPENDITURE | YEAR 2002 APPROPRIATION ACT FIGURE | YEAR 2003 APPROPRIATION APPROVAL | REMARKS |
|--|--|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| HEAD: 003900000008 - MINISTRY OF INTERNAL AFFAIRS | | | | |
| PART I - MAIN MINISTRY | | | | |
| 003901200020 | Travel & Transport | 7,738,000 | 4,642,800 | |
| 003901200038 | Utility Services | 4,500,000 | 2,700,000 | |
| 003901200046 | Telephone Services | 4,500,000 | 2,700,000 | |
| 003901200053 | Stationery | 5,250,000 | 3,150,000 | |
| 003901200061 | Maint. of Furniture & Equipment. | 3,088,000 | 1,852,800 | |
| 003901200079 | Maint. of Vehicles and other Capital Assets. | 8,250,000 | 4,950,000 | |
| 003901200087 | Consultancy Services | 0 | 0 | |
| 003901200095 | Grants, Contributions & Subventions | 1,384,000 | 830,400 | |
| 003901200101 | Training & Staff Development | 3,062,000 | 1,837,200 | |
| 003901200119 | Entertainment & Hospitality | 691,000 | 414,600 | |
| 003901200127 | Miscellaneous Exp. | 100,000 | 60,000 | |
| 003901200224 | Border Patrol | 0 | 0 | |
| 003901200143 | Motor Vehicle Advance | 1,383,000 | 829,800 | |
| | Treatment, Refund of Medical Expenses | 1,500,000 | 900,000 | |
| 003901200240 | National Day Celebrations | 3,750,000 | 2,250,000 | |
| 003901200313 | Budget Monitoring and Implementation | 1,500,000 | 900,000 | |
| 003901200321 | Bilateral/Multi-lateral Cooperation | 1,788,000 | 1,072,800 | |
| 003901200339 | Maintenance of Computer | 671,000 | 402,600 | |
| 003901200347 | Marriage Regis Running Costs | 692,000 | 415,200 | |
| 003901200354 | Audit Inspection | 1,245,000 | 747,000 | |
| | Expatriate Quota and Private Guard Monitoring | 692,000 | 415,200 | |
| | Printing of Naturalisation of Expatriate Quota and Private Guard Documents | 692,000 | 415,200 | |
| | New Budget Exercise | 900,000 | 540,000 | |
| | New Budget Workshop | 525,000 | 315,000 | |
| | New Project Monitoring | 0 | 0 | |
| | International Travel | 5,000,000 | 3,000,000 | |
| | TOTAL: = | 58,901,000 | 35,340,600 | |
| | MAIN - MINISTRY | | | |
| | Personnel Costs | 337,050,984 | 415,984,702 | |
| | Overhead Costs | 58,901,000 | 35,340,600 | |
| | Total | 395,951,984 | 451,325,302 | |
| | DEPARTMENT OF NATIONAL CIVIC REGISTRATION (DNCR) | | | |
| 003905200029 | Travel & Transport | 4,050,000 | 2,430,000 | |
| 003905200037 | Utility Services | 1,500,000 | 900,000 | |
| 003905200045 | Telephone Services | 1,500,000 | 900,000 | |
| 003905200052 | Stationery | 2,400,000 | 1,440,000 | |
| 003905200060 | Maint. of Furniture & Equipment. | 825,000 | 495,000 | |
| 003905200078 | Maint. of Vehicles and other Capital Assets. | 1,875,000 | 1,125,000 | |
| 003905200086 | Consultancy Services | 880,000 | 528,000 | |
| | Grants, Contributions & Subventions | 1,213,000 | 727,800 | |
| 003905200100 | Training & Staff Development | 1,000 | 600 | |
| 003905200118 | Entertainment & Hospitality | 67,000 | 40,200 | |
| 003905200126 | Miscellaneous Exp. | 0 | 0 | |
| | International Travel and Transport | 1,125,000 | 675,000 | |
| 003905200142 | Motor Vehicles Advances | 450,000 | 270,000 | |
| | Conferences | 225,000 | 135,000 | |
| | Total : = | 16,111,000 | 9,666,600 | |
| | Personnel Costs | 449,541,540 | 449,541,540 | |
| | Overhead Costs | 16,111,000 | 9,666,600 | |
| | Total : =DNCR | 465,652,540 | 459,208,140 | |
| | IMMIGRATION AND PRISONS BOARD | | | |
| 003901200305 | Personnel Costs | 24,584,040 | 27,941,999 | |
| | Overhead Costs | 30,000,000 | 18,000,000 | |
| | Total | 54,584,040 | 45,941,999 | |
| | Custom, Immigration and Prison Pension Office | | | |
| | Personnel Costs | 37,694,781 | 37,694,781 | |
| | Overhead Costs | 9,088,288 | 5,452,973 | |
| | Total : =CIPPO | 46,783,069 | 43,147,754 | |
| | MAIN MINISTRY SUMMARY | | | |
| | Personnel Costs | 848,871,345 | 931,163,022 | |
| | Overhead Costs | 114,100,288 | 68,460,173 | |
| | Total | 962,971,633 | 999,623,195 | |
| | PARASTATAL - PRISONS | | | |
| 003902200024 | Travel & Transport | 25,000,000 | 15,000,000 | |
| 003903200032 | Utility Services | 5,931,000 | 3,558,600 | |
| 003903200040 | Telephone Services | 10,119,000 | 6,071,400 | |
| 003903200057 | Stationery | 10,000,000 | 6,000,000 | |
| 003903200065 | Maint. of Furniture & Equipment. | 2,764,000 | 1,658,400 | |
| 003903200073 | Maint. of Vehicles and other Capital Assets. | 15,000,000 | 9,000,000 | |

2003 RECURRENT EXPENDITURE

| CLASSIFICATION CODE | DETAILS OF EXPENDITURE | YEAR 2002 APPROPRIATION ACT FIGURE | YEAR 2003 APPROPRIATION APPROVAL | REMARKS |
|---------------------|--|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| 003903200218 | Rations for Prisoners and Gas | 2,600,000,000 | 1,560,000,000 | |
| 003903200226 | Prison Farms | 10,000,000 | 6,000,000 | |
| 003903200234 | Staff Uniforms | 33,000,000 | 19,800,000 | |
| 003903200242 | Prisons Drugs | 50,000,000 | 130,000,000 | |
| 003903200251 | Stores Bedding & Uniforms | 65,625,000 | 39,375,000 | |
| 003903200105 | Training & Staff Development | 10,000,000 | 6,000,000 | |
| 003903200269 | Welfare Services | 10,000,000 | 6,000,000 | |
| 003903200113 | Entertainment & Hospitality | 744,000 | 446,400 | |
| 003903200277 | Prison Industries | 15,000,000 | 9,000,000 | |
| 003903200121 | Miscellaneous Expenses | 1,274,000 | 764,400 | |
| 003903200285 | Prison Hospital Services | 30,000,000 | 18,000,000 | |
| 003903200293 | Preventive Health Services | 11,340,000 | 6,804,000 | |
| 003903200309 | Prison Security | 5,000,000 | 3,000,000 | |
| 003903200147 | Motor Vehicles Advances | 5,000,000 | 3,000,000 | |
| | International Travel and Transport | 3,712,000 | 2,227,200 | |
| 003903200325 | Diagnosis and Classification of Equipment | 2,835,000 | 1,701,000 | |
| 003903200333 | Maintenance of Agric. Machineries Equipment | 5,000,000 | 3,000,000 | |
| 003903200341 | Budget/Ration Monitoring & Supervisions of Prisons Projects | 1,169,000 | 701,400 | |
| 003903200358 | Psychological and Mental Health Service | 5,000,000 | 3,000,000 | |
| | After Care Services | 5,000,000 | 3,000,000 | |
| | Staff Welfare and Refund of Medical Expenses | 5,000,000 | 3,000,000 | |
| | Managemment of Training Institution Viz PSC Kaduna, PTS Enugu, PTS Kaduna & PTS Owerri | 15,000,000 | 9,000,000 | |
| | Maintenance of Workshop Tools & Mechanic | 5,000,000 | 3,000,000 | |
| | Maintenance of Prison and Armed Squad | 2,000,000 | 1,200,000 | |
| | Maintenance of Communication Equipment | 5,000,000 | 3,000,000 | |
| | Maintenance of Sports Facilities & Sport Activities | 1,575,000 | 945,000 | |
| | Maintenance of Computers | 1,575,000 | 945,000 | |
| | Maintenance of Farm Infrastructure | 2,362,000 | 1,417,200 | |
| | Budget Exercise & Budget Workshops / Seminars | 5,000,000 | 3,000,000 | |
| | Project Monitoring | 862,000 | 517,200 | |
| | Prisoners Escort | 10,000,000 | 6,000,000 | |
| | Rent of Office and Residential Accommodation | 11,250,000 | 6,750,000 | |
| | Postage Stamps | 750,000 | 450,000 | |
| | Obituaries | 1,125,000 | 675,000 | |
| | Total : = | 3,005,012,000 | 1,903,007,200 | |
| | | | | |
| | Personnel Costs | 7,700,000,000 | 6,000,000,000 | |
| | Overhead Costs | 3,005,012,000 | 1,903,007,200 | |
| | Total : =PRISONS | 10,705,012,000 | 7,903,007,200 | |
| | | | | |
| | IMMIGRATION | | | |
| 003904200022 | Travel & Transport | 25,000,000 | 15,000,000 | |
| 003904200035 | Utility Services | 25,000,000 | 15,000,000 | |
| 003904200043 | Telephone Services | 20,000,000 | 12,000,000 | |
| 003904200050 | Stationery | 9,075,000 | 5,445,000 | |
| 003904200068 | Maint. of Furniture & Equipment. | 5,000,000 | 3,000,000 | |
| 003904200076 | Maint. of Vehicles and other Capital Assets. | 15,000,000 | 9,000,000 | |
| 003904200221 | Overseas Missions | 11,421,000 | 6,852,600 | |
| 003904200108 | Training & Staff Development | 15,000,000 | 9,000,000 | |
| 003904200247 | Ration for Detainees | 2,000,000 | 1,200,000 | |
| 003904200116 | Entertainment & Hospitality | 932,000 | 559,200 | |
| 003904200254 | Ceremonial/Regimental Uniform | 25,000,000 | 15,000,000 | |
| 003904200124 | Miscellaneous Expenses | 4,650,000 | 2,790,000 | |
| 003904200262 | Immigration Operation General | 3,114,000 | 1,868,400 | |
| 003904200213 | Printing of Passports | 40,000,000 | 24,000,000 | |
| 003904200140 | Motor Vehicle Advances | 5,000,000 | 3,000,000 | |
| | International Travel and Transport | 11,564,000 | 6,938,400 | |
| 003904200239 | Deportation & Repatriation | 5,000,000 | 3,000,000 | |
| 003904200270 | Refugee Adm. | 2,000,000 | 1,200,000 | |
| | First Aids and Drugs | 2,500,000 | 1,500,000 | |
| | New Training Institutions:- | 0 | 0 | |
| | Immigration Command & Staff College, Sokoto | 15,000,000 | 9,000,000 | |
| | Immigration Training School, Kano | 15,000,000 | 9,000,000 | |
| | Immigration Training School, Orlu | 15,000,000 | 9,000,000 | |
| | Investigation Activities | 3,460,000 | 2,076,000 | |
| | Border Patrol Running Costs (Air Land and Sea) | 30,000,000 | 18,000,000 | |
| | Sport Development and Sporting Activities | 1,926,000 | 1,155,600 | |
| | Refund of Medical Expenses | 5,000,000 | 3,000,000 | |
| | Rented Accommodation | 12,000,000 | 7,200,000 | |
| | Immigration Training School, Ahoada | 15,000,000 | 9,000,000 | |
| | Insurance of Boats and Vehicles | 4,500,000 | 2,700,000 | |
| | Public Relations | 750,000 | 450,000 | |
| | Project Monitoring | | 0 | |
| | Logistics and Passport Administration | | 150,000,000 | |
| | Aviation Fuel and Maintenance | | 0 | |
| | Aircraft Mandatory Checks | | 0 | |
| | Insurance of Aircraft | | 0 | |

2003 RECURRENT EXPENDITURE

| CLASSIFICATION CODE | DETAILS OF EXPENDITURE | YEAR 2002 APPROPRIATION ACT FIGURE | YEAR 2003 APPROPRIATION APPROVAL | REMARKS |
|---------------------|--|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| | Rented Facilities | | 0 | |
| | Training of Pilots and Engineers | | 0 | |
| | Total : = | 344,892,000 | 356,935,200 | |
| | Personnel Costs | 3,377,232,680 | 4,486,601,442 | |
| | Overhead Costs | 344,892,000 | 356,935,200 | |
| | Total : =IMMIGRATION | 3,722,124,680 | 4,843,536,642 | |
| | NIGERIAN SECURITY AND CIVIL DEFENCE CORPS | | | |
| | Personnel Costs | 0 | 0 | |
| | Overhead Costs Take-Off Grant | 20,000,000 | 62,000,000 | |
| | Total | 20,000,000 | 62,000,000 | |
| | GENERAL SUMMARY | | | |
| | Personnel Costs | 11,926,104,025 | 11,417,764,464 | |
| | Overhead Costs | 3,484,004,288 | 2,390,402,573 | |
| | Grand Total, Ministry of Internal Affairs | 15,410,108,313 | 13,808,167,037 | |

2003 RECURRENT EXPENDITURE

| CLASSIFICATION CODE | DETAILS OF EXPENDITURE | YEAR 2002 APPROPRIATION ACT FIGURE | YEAR 2003 APPROPRIATION APPROVAL | REMARKS |
|----------------------------|---|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| Head: 00400000008:- | OFFICE OF HEAD OF THE CIVIL SERVICE OF THE FEDERATION | | | |
| 004000200025 | Travel and Transport | 28,648,634 | 17,189,180 | |
| 004000200036 | Utility Services | 3,151,350 | 1,890,810 | |
| 004000200041 | Telaphone Services | 3,939,187 | 2,363,512 | |
| 004000200058 | Stationery | 4,655,403 | 2,793,242 | |
| 004000200066 | Maintenance of Furniture and Equipment | 3,939,187 | 2,363,512 | |
| 004000200074 | Maintenance of Vehicles and Other Capital Assets | 4,297,295 | 2,578,377 | |
| 004000200082 | Consultancy Services | 4,297,295 | 2,578,377 | |
| 004000200090 | Contributions and Subventions | 358,108 | 214,865 | |
| 004000200106 | Training and Staff Development (Service Wide) | 6,445,945 | 3,867,567 | |
| 004000200114 | Entertainment and Hospitality | 3,688,512 | 2,213,107 | |
| | Contribution to Foreign Bodies | 0 | 0 | |
| 004000200122 | Miscellaneous Expenses | 7,484,455 | 4,490,673 | |
| 004000200130 | Rent | 8,265,130 | 4,959,078 | |
| | International Travel and Transport | 8,000,000 | 4,800,000 | |
| 004000200148 | Motor Vehicle Advances | 3,581,079 | 2,148,647 | |
| | Conferences and Workshops | 160,000 | 96,000 | |
| | Insurance of Government Assets | 0 | 0 | |
| | Furnishing of Office and Residential Accommodation | 3,200,000 | 1,920,000 | |
| | Total: | 94,111,580 | 56,466,947 | |
| | SUMMARY : PART 1 | | | |
| | Personnel Costs | 524,780,832 | 660,000,000 | |
| | Overhead Costs | 94,111,580 | 56,466,947 | |
| | Total | 618,892,412 | 716,466,947 | |
| | ESTABLISHMENT AND PENSIONS OFFICE | | | |
| | Travel and Transport | 6,877,441 | 4,126,465 | |
| | Utility Services | 716,216 | 429,730 | |
| | Telaphone Services | 214,864 | 128,918 | |
| | Stationery | 7,162,159 | 4,297,295 | |
| | Maintenance of Furniture and Equipment | 1,432,431 | 859,459 | |
| | Maintenance of Vehicles and Other Capital Assets | 2,148,648 | 1,289,189 | |
| | Consultancy Services | 4,297,295 | 2,578,377 | |
| | Contributions and Subventions | 2,864,864 | 1,718,918 | |
| | Training and Staff Development | 6,445,943 | 3,867,566 | |
| | Entertainment and Hospitality | 1,217,567 | 730,540 | |
| | Miscellaneous Expenses | 7,162,159 | 4,297,295 | |
| | Contribution to Foreign Bodies | 0 | 0 | |
| | Motor Vehicle Advances | 3,581,079 | 2,148,647 | |
| | Conferences and Workshops | 8,000,000 | 4,800,000 | |
| | International Travel and Transport | 10,743,200 | 6,445,920 | |
| | Meeting of Directors of PRS in the Civil Service | 1,432,431 | 859,459 | |
| | Fed. Civil Service Manpower Survey | 2,148,648 | 1,289,189 | |
| | National Public Service Negotiating Council I, II, III AND JNPSNG | 7,520,000 | 4,512,000 | |
| | Running Costs of Pensions and Recond HQTRS only | 5,013,511 | 3,008,107 | |
| | Total: | 78,978,456 | 47,387,074 | |
| | MANPOWER DEVELOPMENT OFFICE | | | |
| | Travel and Transport | 3,939,187 | 2,363,512 | |
| | Utility Services | 429,730 | 257,838 | |
| | Telaphone Services | 572,973 | 343,784 | |
| | Stationery | 1,074,323 | 644,594 | |
| | Maintenance of Furniture and Equipment | 716,216 | 429,730 | |
| | Maintenance of Vehicles and Other Capital Assets | 2,148,648 | 1,289,189 | |
| | Consultancy Services | 179,054 | 107,432 | |
| | Contributions and Subventions | 7,162,159 | 4,297,295 | |
| | Training and Staff Development | 2,864,864 | 1,718,918 | |
| | Entertainment and Hospitality | 716,216 | 429,730 | |
| | Miscellaneous Expenses | 859,459 | 515,675 | |
| | Contribution to Foreign Bodies | 5,600,000 | 3,360,000 | |
| | Motor Vehicle Advances | 716,216 | 429,730 | |
| | Rent of Office and Residential Accommodation | 1,600,000 | 960,000 | |
| | Conferences and Workshops | 1,600,000 | 960,000 | |
| | International Travel and Transport | 1,600,000 | 960,000 | |
| | Human Resources Dev. Programme | 6,445,943 | 3,867,566 | |
| | Inspectorate and Centrally Conducted Exams. | 10,027,022 | 6,016,213 | |
| | Running Costs of FCT's (HQ only) | 2,148,648 | 1,289,189 | |
| | Orientation for GL 12-14 Officers | 412,000,000 | | |
| | Total: | 462,400,658 | 30,240,395 | |
| | MANAGEMENT SERVICES OFFICE | | | |
| | Travel and Transport | 4,297,295 | 2,578,377 | |
| | Utility Services | 214,864 | 128,918 | |
| | Telaphone Services | 1,074,323 | 644,594 | |
| | Stationery | 716,216 | 429,730 | |
| | Maintenance of Furniture and Equipment | 429,730 | 257,838 | |
| | Maintenance of Vehicles and Other Capital Assets | 1,432,431 | 859,459 | |

2003 RECURRENT EXPENDITURE

| CLASSIFICATION CODE | DETAILS OF EXPENDITURE | YEAR 2002 APPROPRIATION ACT FIGURE | YEAR 2003 APPROPRIATION APPROVAL | REMARKS |
|---------------------|---|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| | Consultancy Services | 2,864,864 | 1,718,918 | |
| | Contributions and Subventions | 601,622 | 360,973 | |
| | Training and Staff Development | 5,013,511 | 3,008,107 | |
| | Entertainment and Hospitality | 429,730 | 257,838 | |
| | Miscellaneous Expenses | 716,216 | 429,730 | |
| | Contribution to Foreign Bodies | 0 | 0 | |
| | Motor Vehicle Advances | 716,216 | 429,730 | |
| | Rent of Office and Residential Accommodation | 0 | 0 | |
| | Conferences and Workshops | 800,000 | 480,000 | |
| | International Travel and Transport | 1,600,000 | 960,000 | |
| | Human Resources Programmes (Services Wide) | 5,729,727 | 3,437,836 | |
| | Mgt. Services Conferences | 2,148,648 | 1,289,189 | |
| | Organisation Development Reforms Implementation | 5,729,726 | 3,437,836 | |
| | Regular Review of Job Evaluation & Grading of Positions in various occupational groups in Fed. Civil set. | 5,729,726 | 3,437,836 | |
| | Total: | 40,244,845 | 24,146,909 | |
| | PUBLIC SERVICE OFFICE | | | |
| | Travel and Transport | 56,929,726 | 34,157,836 | |
| | Utility Services | 12,716,216 | 7,629,730 | |
| | Telephone Services | 1,432,431 | 859,459 | |
| | Stationery | 5,729,726 | 3,437,836 | |
| | Maintenance of Furniture and Equipment | 1,432,431 | 859,459 | |
| | Maintenance of Vehicles and Other Capital Assets | 1,432,431 | 859,459 | |
| | Consultancy Services | 1,074,323 | 644,594 | |
| | Contributions and Subventions | 0 | 0 | |
| | Training and Staff Development | 5,013,511 | 3,008,107 | |
| | Entertainment and Hospitality | 4,297,295 | 2,578,377 | |
| | Miscellaneous Expenses | 1,432,431 | 859,459 | |
| | Contribution to Foreign Bodies | 0 | 0 | |
| | Motor Vehicle Advances | 1,432,434 | 859,460 | |
| | Rent of Office and Residential Accommodation | 4,000,000 | 2,400,000 | |
| | Conferences and Workshops | 800,000 | 480,000 | |
| | International Travel and Transport | 800,000 | 480,000 | |
| | Promotion of Pool Officers (Services Wide) | 24,351,339 | 14,610,803 | |
| | Servicing Inter-Ministrial Verification Committee Operations | 12,000,000 | 7,200,000 | |
| | Restructuring of Federal Ministries/Agencies | 48,928,000 | 29,356,800 | |
| | Total: | 183,802,294 | 110,281,379 | |
| | SERVICE WELFARE OFFICE | | | |
| | Travel and Transport | 5,729,726 | 3,437,836 | |
| | Utility Services | 28,648,634 | 17,189,180 | |
| | Telephone Services | 19,337,829 | 11,602,697 | |
| | Stationery | 716,216 | 429,730 | |
| | Maintenance of Furniture and Equipment | 3,581,079 | 2,148,647 | |
| | Maintenance of Vehicles and Other Capital Assets | 38,875,402 | 23,325,241 | |
| | Consultancy Services | 1,600,000 | 960,000 | |
| | Contributions and Subventions | 0 | 0 | |
| | Training and Staff Development | 3,581,079 | 2,148,647 | |
| | Entertainment and Hospitality | 7,162,159 | 4,297,295 | |
| | Miscellaneous Expenses | 30,845,268 | 18,507,161 | |
| | Contribution to Foreign Bodies | 0 | 0 | |
| | International Travel and Transport | 13,867,200 | 8,320,320 | |
| | Motor Vehicle Advances | 358,499 | 215,099 | |
| | Rent of Office and Residential Accommodation | 16,000,000 | 9,600,000 | |
| | Conferences and Workshops | 800,000 | 480,000 | |
| | Insurance of Government Assets | 40,000,000 | 24,000,000 | |
| | Total: | 211,103,091 | 126,661,853 | |
| | PERMANENT SECRETARY HOS OFFICE | | | |
| | Travel and Transport | 1,600,000 | 960,000 | |
| | Utility Services | 800,000 | 480,000 | |
| | Telephone Services | 1,600,000 | 960,000 | |
| | Stationery | 1,600,000 | 960,000 | |
| | Maintenance of Furniture and Equipment | 800,000 | 480,000 | |
| | Maintenance of Vehicles and Other Capital Assets | 1,600,000 | 960,000 | |
| | Consultancy Services | 400,000 | 240,000 | |
| | Contributions and Subventions | 0 | 0 | |
| | Training and Staff Development | 1,600,000 | 960,000 | |
| | Entertainment and Hospitality | 400,000 | 240,000 | |
| | Miscellaneous Expenses | 0 | 0 | |
| | Contribution to Foreign Bodies | 400,000 | 240,000 | |
| | International Travel and Transport | 1,600,000 | 960,000 | |
| | Motor Vehicle Advances | 3,600,000 | 2,160,000 | |
| | Rent of Office and Residential Accommodation | 3,200,000 | 1,920,000 | |
| | Conferences and Workshops | 1,600,000 | 960,000 | |
| | Furnishing of Office/Residential Accommodation | 2,400,000 | 1,440,000 | |
| | Manpower Audit and Monitoring (Service-Wide) | 1,600,000 | 960,000 | |

2003 RECURRENT EXPENDITURE

| CLASSIFICATION CODE | DETAILS OF EXPENDITURE | YEAR 2002 APPROPRIATION ACT FIGURE | YEAR 2003 APPROPRIATION APPROVAL | REMARKS |
|---------------------|--|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| | Total: | 24,800,000 | 14,880,000 | |
| | PART II - PARASTATALS | | | |
| 1 | Administrative Staff College of Nigeria (ASCON) Badagry, Lagos | | | |
| 004003100013 | Personnel Costs | 306,632,326 | 342,900,000 | |
| 004003200021 | Overhead Costs | 15,040,000 | 24,104,886 | |
| | Total | 321,672,326 | 367,004,886 | |
| 2 | West African Management Development Institute, Badagry, Lagos | | | |
| 004004100016 | Personnel Costs | 4,300,464 | 4,300,461 | |
| 004004200024 | Overhead Costs | 9,668,800 | 5,801,280 | |
| | Total | 13,969,264 | 10,101,741 | |
| 3 | Federal Housing Loans Board | | | |
| | Personnel Costs | 37,942,980 | 37,942,980 | |
| | Overhead Costs | 9,668,800 | 15,801,280 | |
| | Total | 47,611,780 | 53,744,260 | |
| 4 | Pension Area Offices | | | |
| | Personnel Costs | 0 | 0 | |
| | Overhead Costs | 15,577,600 | 9,346,560 | |
| | Total | 15,577,600 | 9,346,560 | |
| | SUMMARY: PART II | | | |
| | Personnel Costs | 348,875,770 | 385,143,441 | |
| | Overhead Costs | 49,955,200 | 55,054,006 | |
| | Total | 398,830,970 | 440,197,447 | |
| | FEDERAL TRAINING CENTRES (6 Nos) | | | |
| | Personnel Costs | 92,911,008 | 102,911,008 | |
| | Overhead Costs | 15,577,600 | 61,998,000 | |
| | Total | 108,488,608 | 164,909,008 | |
| | Part III | | | |
| | Civil Service College | | | |
| | Take-Off Grant | 40,000,000 | 24,000,000 | |
| | Total | 40,000,000 | 24,000,000 | |
| | GENERAL SUMMARY | | | |
| | Personnel Costs | 966,567,610 | 1,148,054,449 | |
| | Overhead Costs | 1,200,973,724 | 551,116,563 | |
| | Grand Total: | 2,167,541,334 | 1,699,171,012 | |

2003 RECURRENT EXPENDITURE

| CLASSIFICATION CODE | DETAILS OF EXPENDITURE | YEAR 2002 APPROPRIATION ACT FIGURE | YEAR 2003 APPROPRIATION APPROVAL | REMARKS |
|--|--|------------------------------------|----------------------------------|----------|
| A | B | C | E | F |
| HEAD: 00410000009 - MINISTRY OF JUSTICE | | | | |
| 004101200029 | Travel & Transport | 53,243,200 | 31,945,920 | |
| 004101200037 | Utility Service | 3,230,400 | 1,938,240 | |
| 004101200042 | Telephone Service | 3,491,200 | 2,094,720 | |
| 004101200052 | Stationery | 6,947,200 | 4,168,320 | |
| 004101200060 | Maint. of Furniture | 805,600 | 483,360 | |
| 004101200078 | Maint. of Vehicles & other Capital Assets | 8,784,800 | 5,270,880 | |
| 004101200086 | Consultancy Service | 671,200 | 402,720 | |
| 004101200094 | Contribution & Subventions | 24,977,600 | 14,986,560 | |
| 004101200100 | Training & Staff Development | 2,716,800 | 1,630,080 | |
| 004101200118 | Entertainment & Hospitality | 1,880,000 | 1,128,000 | |
| 004101200134 | Contribution to Foreign Bodies | 5,542,400 | 3,325,440 | |
| 004101200126 | Miscellaneous Expenses | 5,677,600 | 3,406,560 | |
| 004101200142 | Motor Vehicles Advance | 536,800 | 322,080 | |
| | International Travel and Transport | 4,000,000 | 2,400,000 | |
| 004101200215 | Allowance to Counsel | 2,272,800 | 1,363,680 | |
| | Rent of Residential Accommodation | 8,000,000 | 4,800,000 | |
| | Conference and Workshop | 800,000 | 480,000 | |
| | Insurance of Govt. Assets | 800,000 | 480,000 | |
| | Total, Overhead Costs | 134,377,600 | 80,626,560 | |
| | SUMMARY | | | |
| | Personnel Costs | 216,500,100 | 245,625,784 | |
| | Personnel Costs of Nigeria Legal Officer to the Gambia | | 40,971,146 | |
| | Overhead Costs | 134,377,600 | 80,626,560 | |
| | Total | 350,877,700 | 367,223,490 | |
| | PART II - PARASTATALS - CONTRIBUTIONS AND SUBVENTIONS | | | |
| | NIGERIAN LAW REFORM COMMISSION | | | |
| 004102100012 | Personnel Costs | 51,709,920 | 51,709,920 | |
| 004102200021 | Overhead Costs | 14,972,000 | 8,983,200 | |
| | Total | 66,681,920 | 60,693,120 | |
| | LEGAL AID COUNCIL | | | |
| 004103100014 | Personnel Costs | 63,685,740 | 63,685,740 | |
| 004103200023 | Overhead Costs | 113,724,943 | 93,234,966 | |
| | Total | 177,410,683 | 156,920,706 | |
| | COUNCIL OF LEGAL EDUCATION | | | |
| 004104100017 | Personnel Costs | 268,697,006 | 298,697,006 | |
| 004105200026 | Overhead Costs | 31,815,200 | 19,089,120 | |
| | Total | 300,512,206 | 317,786,126 | |
| | NIGERIAN INSTITUTE OF ADVANCE LEGAL STUDIES | | | |
| 004105100019 | Personnel Costs | 97,201,137 | 97,201,137 | |
| 004105200028 | Overhead Costs | 8,723,200 | 5,233,920 | |
| | Total | 105,924,337 | 102,435,057 | |
| | NATIONAL HUMAN RIGHTS COMMISSION | | | |
| 004108100016 | Personnel Costs | 52,715,640 | 57,533,836 | |
| 004108200025 | Overhead Costs | 190,407,200 | 134,244,320 | |
| | Total | 243,122,840 | 191,778,156 | |
| | REGIONAL CENTRE FOR INTERNATIONAL COMMERCIAL ARBITRATION | | | |
| 004107100014 | Personnel Costs | 5,524,315 | 55,524,315 | |
| 004107200023 | Overhead Costs | 6,338,400 | 3,803,040 | |
| | Total | 11,862,715 | 59,327,355 | |
| | NATIONAL DRUG LAW ENFORCEMENT AGENCIES | | | |
| | Personnel Costs | 874,504,180 | 935,000,000 | |
| | Overhead Costs | 111,729,600 | 95,087,894 | |
| | Total | 986,233,780 | 1,030,087,894 | |
| | SUMMARY, PARASTATALS | | | |
| | Personnel Costs | 1,414,037,938 | 1,559,351,954 | |
| | Overhead Costs | 477,710,543 | 359,676,460 | |
| | Total | 1,891,748,481 | 1,919,028,414 | |
| | GENERAL SUMMARY | | | |
| | Personnel Costs | 1,630,538,038 | 1,845,948,884 | |
| | Overhead Costs | 612,088,143 | 440,303,020 | |
| | Total, Justice | 2,242,626,181 | 2,286,251,904 | 0 |

2003 RECURRENT EXPENDITURE

| CLASSIFICATION CODE | DETAILS OF EXPENDITURE | YEAR 2002 APPROPRIATION ACT FIGURE | YEAR 2003 APPROPRIATION APPROVAL | REMARKS |
|--------------------------|--|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| HEAD: 00420000007 | - MINISTRY OF LABOUR AND PRODUCTIVITY | | | |
| 004201200029 | Travel & Transport | 19,560,000 | 11,736,000 | |
| 004201200037 | Utility Services | 1,220,800 | 732,480 | |
| 004201200045 | Telephone Services | 4,536,000 | 2,721,600 | |
| 004201200052 | Stationery | 2,577,600 | 1,546,560 | |
| 004201200060 | Maint. of Furniture & Equipment. | 1,329,600 | 797,760 | |
| 004201200078 | Other Capital Assets | 5,193,600 | 3,116,160 | |
| 004201200086 | Consultancy Services | 1,059,200 | 635,520 | |
| 004201200094 | Contributions & Subventions | 800,000 | 480,000 | |
| 004201200100 | Training & Staff Development | 3,120,800 | 1,872,480 | |
| 004201200118 | Entertainment & Hospitality | 1,219,200 | 731,520 | |
| 004201200126 | Miscellaneous Exp. | 4,607,200 | 2,764,320 | |
| 004201200134 | Contribution to Foreign Bodies | 15,350,400 | 9,210,240 | |
| 004201200142 | Motor Vehicle Advance | 1,324,000 | 794,400 | |
| | Rent of Office and Residential Accommodation | 16,000,000 | 9,600,000 | |
| | Conference and Wokshop | 800,000 | 480,000 | |
| | International Travel and Transport | 4,000,000 | 2,400,000 | |
| | Insurance of Government | 800,000 | 480,000 | |
| | National Action Plan on Active Agency | 800,000 | 480,000 | |
| | Specialised Occopational system and Health | 400,000 | 240,000 | |
| | Litigation Audit Importance and Improvement | 800,000 | 480,000 | |
| | Labour Sports Clubs | 0 | 0 | |
| | Labour Union Consultants | 268,000 | 160,800 | |
| | Bridging-Gap Loan to NLC | 268,000 | 160,800 | |
| | SUB-TOTAL | 86,034,400 | 51,620,640 | |
| | SUMMARY | | | |
| | Personnel Costs | 548,523,360 | 570,830,366 | |
| | Overhead Costs | 86,034,400 | 51,620,640 | |
| | Total | 634,557,760 | 622,451,006 | |
| | CONTRIBUTION AND SUBVENTION | | | |
| | Part II - Parastatals | | | |
| | INDUSTRIAL ABITRATION PANEL | | | |
| 004202100012 | Personnel Costs | 50,537,940 | 50,713,962 | |
| 004202200021 | Overhead Costs | 10,272,800 | 6,163,680 | |
| | Total | 60,810,740 | 56,877,642 | |
| | MICHEAL IMODU INST. LABOUR STUDIES | | | |
| 004203100014 | Personnel Costs | 59,263,414 | 59,263,414 | |
| 004203200023 | Overhead Costs | 6,982,400 | 4,189,440 | |
| | Total | 66,245,814 | 63,452,854 | |
| | NATIONAL PRODUCTIVITY CENTRE | | | |
| 004204100017 | Personnel Costs | 122,312,280 | 150,000,000 | |
| 004204200026 | Overhead Costs | 12,891,200 | 7,734,720 | |
| 004204200034 | National Productivity Day | 20,903,200 | 12,541,920 | |
| | Total | 156,106,680 | 170,276,640 | |
| | NATIONAL DIRECTORATE OF EMPLOYMENT | | | |
| 004204100017 | Personnel Costs | 633,603,312 | 633,603,312 | |
| 004204200026 | Overhead Costs | 28,468,800 | 37,081,280 | |
| | Total | 662,072,112 | 670,684,592 | |
| | SUMMARY, PARASTATALS | | | |
| | Personnel Costs | 865,716,946 | 893,580,688 | |
| | Overhead Costs | 79,518,400 | 67,711,040 | |
| | Total | 945,235,346 | 961,291,728 | |
| | GENERAL SUMMARY | | | |
| | Personnel Costs | 1,414,240,306 | 1,464,411,054 | |
| | Overhead Costs | 165,552,800 | 119,331,680 | |
| | Grand Total Labour Ministry | 1,579,793,106 | 1,583,742,734 | |

2003 RECURRENT EXPENDITURE

| CLASSIFICATION CODE | DETAILS OF EXPENDITURE | YEAR 2002 APPROPRIATION ACT FIGURE | YEAR 2003 APPROPRIATION APPROVAL | REMARKS |
|---|--|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| HEAD: 004300000007 - FEDERAL MINISTRY OF POWER AND STEEL | | | | |
| 004301200029 | Travel & Transport | 23,925,600 | 14,355,360 | |
| 004301200037 | Utility Services | 1,432,000 | 859,200 | |
| 004301200045 | Telephone Services | 6,445,600 | 3,867,360 | |
| 004301200052 | Stationery | 4,404,000 | 2,642,400 | |
| 004301200060 | Maint. of Furniture & Equipment. | 1,825,600 | 1,095,360 | |
| 004301200078 | Other Capital Assets | 7,399,200 | 4,439,520 | |
| 004301200086 | Consultancy Services | 464,800 | 278,880 | |
| 004301200094 | Contributions & Subventions | 572,800 | 343,680 | |
| 004301200100 | Training & Staff Development | 2,176,000 | 1,305,600 | |
| 004301200118 | Entertainment & Hospitality | 1,288,800 | 773,280 | |
| 004301200126 | Miscellaneous Exp. | 12,927,200 | 7,756,320 | |
| 004301200134 | Contribution to Foreign Bodies (AISA) | 9,632,800 | 5,779,680 | |
| 004301200142 | Motor Vehicle Advance | 408,000 | 244,800 | |
| 004301200159 | Rent | 24,000,000 | 14,400,000 | |
| | Conference and Workshops | 800,000 | 480,000 | |
| | SUB-TOTAL | 97,702,400 | 58,621,440 | |
| | MAIN MINISTRY (PART 1) | | | |
| | Personnel Costs | 207,356,820 | 211,299,772 | |
| | Overhead Costs | 97,702,400 | 58,621,440 | |
| | African Iron and Steel Association | 66,000,000 | 39,600,000 | |
| | Total | 371,059,220 | 309,521,212 | |
| | PART II | | | |
| | PARASTATALS | | | |
| | AJAKUTA STEEL COMPLEX | | | |
| 004305100019 | Personnel Costs | 1,721,722,260 | 1,721,722,260 | |
| 004305200028 | Overhead Costs | 723,306,400 | 403,983,840 | |
| | Total | 2,445,028,660 | 2,125,706,100 | |
| | NATIONAL IRON ORE MINING ITAKPE | | | |
| 004306100011 | Personnel Costs | 743,871,720 | 743,871,720 | |
| 004306200020 | Overhead Costs | 34,940,800 | 20,964,480 | |
| | Total | 778,812,520 | 764,836,200 | |
| | NATIONAL STEEL & RAW MATERIALS EXPLORATION AGENCY KADUNA | | | |
| 004303100014 | Personnel Costs | 250,740,480 | 250,740,480 | |
| 004303200023 | Overhead Costs | 12,029,600 | 7,217,760 | |
| | Total | 262,770,080 | 257,958,240 | |
| | NATIONAL METALLURGICAL DEV CENTRE JOS | | | |
| 004302100012 | Personnel Costs | 185,788,920 | 185,788,920 | |
| 004302200021 | Overhead Costs | 12,758,400 | 7,655,040 | |
| | Total | 198,547,320 | 193,443,960 | |
| | NATIONAL METALLURGICAL TRAINING INST. ONITSHA | | | |
| 004304100017 | Personnel Costs | 133,170,180 | 133,170,180 | |
| 004304200026 | Overhead Costs | 18,465,600 | 11,079,360 | |
| | Total | 151,635,780 | 144,249,540 | |
| | DELTA STEEL COMPANY | | | |
| | Personnel Costs | 1,650,453,840 | 1,650,453,840 | |
| | Overhead Costs (Including Insurance) | 80,000,000 | 48,000,000 | |
| | Total | 1,730,453,840 | 1,698,453,840 | |
| | KATSINA STEEL ROLLING MILL | | | |
| | Personnel Costs | 171,427,320 | 201,427,320 | |
| | Overhead Costs | 20,000,000 | 12,000,000 | |
| | Total | 191,427,320 | 213,427,320 | |
| | OSHOGBO ROLLING MILL | | | |
| | Personnel Costs | 186,773,220 | 186,773,220 | |
| | Overhead Costs | 8,000,000 | 4,800,000 | |
| | Total | 194,773,220 | 191,573,220 | |
| | JOS STEEL ROLLING MILL | | | |
| | Personnel Costs | 185,788,920 | 185,788,920 | |
| | Overhead Costs | 8,000,000 | 4,800,000 | |
| | Total | 193,788,920 | 190,588,920 | |
| | Summary Parastatals Part II | | | |
| | Personnel Costs | 5,229,736,860 | 5,259,736,860 | |
| | Overhead Costs | 917,500,800 | 520,500,480 | |
| | Total | 6,147,237,660 | 5,780,237,340 | |

2003 RECURRENT EXPENDITURE

| CLASSIFICATION CODE | DETAILS OF EXPENDITURE | YEAR 2002 APPROPRIATION ACT FIGURE | YEAR 2003 APPROPRIATION APPROVAL | REMARKS |
|---------------------|------------------------|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| | GENERAL SUMMARY | | | |
| | Total Personnel Costs | 5,437,093,680 | 5,471,036,632 | |
| | Total Overhead Costs | 1,081,203,200 | 618,721,920 | |
| | Grand Total | 6,518,296,880 | 6,089,758,552 | |

2003 RECURRENT EXPENDITURE

| CLASSIFICATION CODE | DETAILS OF EXPENDITURE | YEAR 2002 APPROPRIATION ACT FIGURE | YEAR 2003 APPROPRIATION APPROVAL | REMARKS |
|---|--|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| HEAD: 00440000007 - FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY | | | | |
| 004401200029 | Travel and Transport | 11,459,454 | 6,875,672 | |
| 004401200037 | Utility Services | 2,853,882 | 1,712,329 | |
| 004401200045 | Telephone services | 3,939,187 | 2,363,512 | |
| 004401200052 | Stationery | 5,729,726 | 3,437,836 | |
| 004401200060 | Maintenance of Furniture and Equipment | 2,722,766 | 1,633,660 | |
| 004401200078 | Maintenance of Vehicles and Other Capital Assets | 6,199,565 | 3,719,739 | |
| 004401200086 | Consultancy Services | 429,730 | 257,838 | |
| 004401200094 | Contributions and Subventions | 800,000 | 480,000 | |
| 004401200100 | Training and Staff Development | 2,514,039 | 1,508,423 | |
| 004401200118 | Entertainment and Hospitality | 1,790,539 | 1,074,323 | |
| 004401200126 | Miscellaneous Expenses | 11,114,471 | 6,668,683 | |
| 004401200134 | Contribution to Foreign Bodies | 3,581,079 | 2,148,647 | |
| 004401200142 | Motor Vehicle Advances | 257,838 | 154,703 | |
| | International Travel and Transport | 8,000,000 | 4,800,000 | |
| 004401200223 | Insurance of Govt. Properties | 85,946 | 51,568 | |
| 004401200231 | Special Research support Grant | 5,372,802 | 3,223,681 | |
| | Hosting of National Council for Science & Technology | 1,074,323 | 644,594 | |
| | Rent of Office & Res. Accommodation. | 32,000,000 | 19,200,000 | |
| | Conferences and Workshops | 800,000 | 480,000 | |
| | London Science Desk | 4,297,295 | 2,578,377 | |
| | Subscription to African Academy | 600,000,000 | 30,000,000 | |
| | Total | 705,022,642 | 93,013,585 | |
| | SUMMARY | | | |
| | Personnel Costs | 119,821,440 | 124,460,934 | |
| | Overhead Costs | 705,022,642 | 93,013,585 | |
| | Total | 824,844,082 | 217,474,519 | |
| | PART II PARASTATALS | | | |
| | NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE, LAGOS | | | |
| 004402100012 | Personnel Costs | 152,154,369 | 152,154,369 | |
| 004402200021 | Overhead Costs | 15,402,400 | 9,241,440 | |
| | Total | 167,556,769 | 161,395,809 | |
| | PART III - PROJECT DEVELOPMENT INSTITUTE, ENUGU | | | |
| 004403100014 | Personnel Costs | 226,799,894 | 226,799,894 | |
| 004403200023 | Overhead Costs | 12,927,200 | 7,756,320 | |
| | Total | 239,727,094 | 234,556,214 | |
| | PART IV - NATIONAL INSTITUTE FOR CHEMICAL AND LEATHER TECHNOLOGY, ZARIA | | | |
| 00440400017 | Personnel Costs | 140,360,630 | 140,360,630 | |
| 004404200026 | Overhead Costs | 11,227,200 | 6,736,320 | |
| | Total | 151,587,830 | 147,096,950 | |
| | PART VI - NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH, KADUNA | | | |
| 00440600011 | Personnel Costs | 149,535,326 | 154,535,326 | |
| 004406200020 | Overhead Costs | 9,349,600 | 5,609,760 | |
| | Total | 158,884,926 | 160,145,086 | |
| | PART VIII - NIGERIAN STORED PRODUCT RESEARCH, ILORIN | | | |
| 004408100016 | Personnel Costs | 139,418,326 | 139,418,326 | |
| 004408200025 | Overhead Costs | 6,259,200 | 3,755,520 | |
| | Total | 145,677,526 | 143,173,846 | |
| | PART IX - NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY, IBADAN | | | |
| 004409100018 | Personnel Costs | 19,605,781 | 19,605,781 | |
| 004409200027 | Overhead Costs | 4,493,600 | 22,696,160 | |
| | Total | 24,099,381 | 42,301,941 | |
| | PART X - NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION, LAGOS | | | |
| 004400100011 | Personnel Costs | 75,984,845 | 75,984,845 | |
| 004402200020 | Overhead Costs | 10,809,600 | 6,485,760 | |
| | Total | 86,794,445 | 82,470,605 | |
| | PART XI - FEDERAL INSTITUTE FOR INDUSTRIAL RESEARCH, OSHODI | | | |
| 004401100014 | Personnel Costs | 221,432,938 | 221,432,938 | |
| 004402200023 | Overhead Costs | 12,250,400 | 7,350,240 | |
| | Total | 233,683,338 | 228,783,178 | |
| | PART XII - TECHNOLOGY BUSINESS INCUBATOR CENTRE, AGEGE | | | |
| 004402100016 | Personnel Costs | 6,653,896 | 9,980,844 | |
| 004402200025 | Overhead Costs | 4,691,200 | 2,814,720 | |
| | Total | 11,345,096 | 12,795,564 | |
| | PART XIII - TECHNOLOGY BUSINESS INCUBATOR CENTRE ABA | | | |
| 004402100018 | Personnel Costs | 7,196,972 | 10,795,458 | |
| 004402200027 | Overhead Costs | 4,691,200 | 2,814,720 | |
| | Total | 11,888,172 | 13,610,178 | |

2003 RECURRENT EXPENDITURE

| CLASSIFICATION CODE | DETAILS OF EXPENDITURE | YEAR 2002 APPROPRIATION ACT FIGURE | YEAR 2003 APPROPRIATION APPROVAL | REMARKS |
|---------------------|--|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| | PART XIV - TECHNOLOGY BUSINESS INCUBATOR CENTRE, KANO | | | |
| 004402100011 | Personnel Costs | 9,756,485 | 14,634,725 | |
| 004402200020 | Overhead Costs | 4,691,200 | 2,814,720 | |
| | Total | 14,447,685 | 17,449,445 | |
| | PART XV - COLLEGE OF CHEMICAL AND LEATHER TECHNOLOGY, ZARIA | | | |
| 004402100013 | Personnel Costs | 92,628,024 | 98,628,024 | |
| 004402200022 | Overhead Costs | 9,068,800 | 5,441,280 | |
| | Total | 101,696,824 | 104,069,304 | |
| | PART XVI - NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES | | | |
| 00402100015 | Personnel Costs | 69,664,479 | 75,664,479 | |
| 004402200024 | Overhead Costs | 10,530,400 | 6,318,240 | |
| | Total | 80,194,879 | 81,982,719 | |
| | POWER EQUIPMENT AND MACHINE DEV. CENTRE | | | |
| | Personnel Costs | | 5,000,000 | |
| | Overhead Costs | | 5,000,000 | |
| | Total | 0 | 10,000,000 | |
| | PART XVII - SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE, ENUGU | | | |
| 004402100018 | Personnel Costs | 66,620,343 | 66,620,343 | |
| 004402200027 | Overhead Costs | 6,671,200 | 4,002,720 | |
| | Total | 73,291,543 | 70,623,063 | |
| | PART XVIII - SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE, MINNA | | | |
| 004402100010 | Personnel Costs | 32,982,940 | 32,982,940 | |
| 004402200029 | Overhead Costs | 4,691,200 | 2,814,720 | |
| | Total | 37,674,140 | 35,797,660 | |
| | PART XIX - CENTRE FOR ADAPTATION OF TECHNOLOGY, AWKA | | | |
| 004402100012 | Personnel Costs | 26,275,629 | 26,275,629 | |
| 004402200021 | Overhead Costs | 6,592,000 | 3,955,200 | |
| | Total | 32,867,629 | 30,230,829 | |
| | PART XX - HYDRAULIC EQUIPMENT RESEARCH INSTITUTE, KANO | | | |
| 004420100014 | Personnel Costs | 16,330,949 | 16,330,949 | |
| 004420200023 | Overhead Costs | 4,691,200 | 2,814,720 | |
| | Total | 21,022,149 | 19,145,669 | |
| | PART XXI - SHEDA SCIENCE AND TECHNOLOGY COMPLEX, ABUJA | | | |
| 004424100017 | Personnel Costs | 46,420,776 | 46,420,776 | |
| 004421200026 | Overhead Costs | 12,191,200 | 7,314,720 | |
| | Total | 58,611,976 | 53,735,496 | |
| | PART XXIII - NATIONAL CENTRE FOR REMOTE SENSING, JOS | | | |
| 004423100011 | Personnel Costs | 24,740,622 | 41,740,622 | |
| 004423200020 | Overhead Cost | 4,132,000 | 30,479,200 | |
| | Total | 28,872,622 | 72,219,822 | |
| | PART XXIV - NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT | | | |
| 004424100014 | Personnel Costs | 16,583,791 | 16,583,791 | |
| 004424200023 | Overhead Costs | 9,974,400 | 5,984,640 | |
| | Total | 26,558,191 | 22,568,431 | |
| | PART XXV - REGIONAL CENTRE FOR TECHNOLOGY MANAGEMENT | | | |
| 004425100016 | Personnel Costs | 26,259,509 | 26,259,509 | |
| 004425200025 | Overhead Costs | 11,340,000 | 6,804,000 | |
| | Total | 37,599,509 | 33,063,509 | |
| | PART XXVI - ENGINEERING MATERIALS DEVELOPMENT INSTITUTE , AKURE | | | |
| 004426100018 | Personnel Costs | 35,327,779 | 35,327,779 | |
| 004426200027 | Overhead Costs | 4,672,800 | 2,803,680 | |
| | Total | 40,000,579 | 38,131,459 | |
| | PART XXVIII - NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY | | | |
| | Personnel Costs | 21,758,282 | 31,758,282 | |
| | Overhead Costs | 3,938,400 | 42,363,040 | |
| | Total | 25,696,682 | 74,121,322 | |
| | PART XXIX - TECHNOLOGY BUSINESS INCUBATOR CENTRE, NNEWI | | | |
| | Personnel Costs | 7,561,592 | 11,342,388 | |
| | Overhead Costs | 2,936,000 | 1,761,600 | |
| | Total | 10,497,592 | 13,103,988 | |
| | PART XXX - TECHNOLOGY BUSINESS INCUBATOR CENTRE, CALABAR | | | |
| | Personnel Costs | 10,530,165 | 15,795,247 | |

2003 RECURRENT EXPENDITURE

| CLASSIFICATION CODE | DETAILS OF EXPENDITURE | YEAR 2002 APPROPRIATION ACT FIGURE | YEAR 2003 APPROPRIATION APPROVAL | REMARKS |
|---------------------|--|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| | Overhead Costs | 2,936,000 | 1,761,600 | |
| | Total | 13,466,165 | 17,556,847 | |
| | TECHNOLOGY BUSINESS INCUBATOR CENTRE, MINNA | | | |
| | Personnel Costs | 5,857,865 | 8,786,797 | |
| | Overhead Costs | 2,318,400 | 1,391,040 | |
| | Total | 8,176,265 | 10,177,837 | |
| | NATIONAL ENGINEERING DESIGN & DEVELOPMENT CENTRE NNEWI | | | |
| | Personnel Costs | 3,821,768 | 3,821,768 | |
| | Overhead Costs | 2,116,800 | 1,270,080 | |
| | Total | 5,938,568 | 5,091,848 | |
| | TECHNOLOGY BUSINESS INCUBATOR CENTRE, WARRI | | | |
| | Personnel Costs | 2,497,558 | 7,492,674 | |
| | Overhead Costs | 716,000 | 429,600 | |
| | Total | 3,213,558 | 7,922,274 | |
| | TECHNOLOGY BUSINESS INCUBATOR CENTRE, MAIDUGURI | | | |
| | Personnel Costs | 606,525 | 4,852,200 | |
| | Overhead Costs | 716,000 | 429,600 | |
| | Total | 1,322,525 | 5,281,800 | |
| | TECHNOLOGY BUSINESS INCUBATOR CENTRE, GUSAU | | | |
| | Personnel Costs | 1,843,888 | 5,531,664 | |
| | Overhead Costs | 464,800 | 278,880 | |
| | Total | 2,308,688 | 5,810,544 | |
| | TECHNOLOGY BUSINESS INCUBATOR CENTRE, BENIN | | | |
| | Personnel Costs | 1,876,265 | 5,628,795 | |
| | Overhead Costs | 716,000 | 429,600 | |
| | Total | 2,592,265 | 6,058,395 | |
| | TECHNOLOGY BUSINESS INCUBATOR CENTRE, SOKOTO | | | |
| | Personnel Costs | 1,843,888 | 5,531,664 | |
| | Overhead Costs | 716,000 | 429,600 | |
| | Total | 2,559,888 | 5,961,264 | |
| | TECHNOLOGY BUSINESS INCUBATOR CENTRE, UYO | | | |
| | Personnel Costs | 739,060 | 5,912,480 | |
| | Overhead Costs | 716,000 | 429,600 | |
| | Total | 1,455,060 | 6,342,080 | |
| | TECHNOLOGY BUSINESS INCUBATOR CENTRE, B/KEBBI | | | |
| | Personnel Costs | 853,289 | 4,852,200 | |
| | Overhead Costs | 716,000 | 429,600 | |
| | Total | 1,569,289 | 5,281,800 | |
| | TECHNOLOGY BUSINESS INCUBATOR CENTRE, IGBOTAKO | | | |
| | Personnel Costs | 607,920 | 4,852,200 | |
| | Overhead Costs | 716,000 | 429,600 | |
| | Total | 1,323,920 | 5,281,800 | |

2003 RECURRENT EXPENDITURE

| CLASSIFICATION CODE | DETAILS OF EXPENDITURE | YEAR 2002 APPROPRIATION ACT FIGURE | YEAR 2003 APPROPRIATION APPROVAL | REMARKS |
|---------------------|--|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| | TECHNOLOGY BUSINESS INCUBATOR CENTRE, BAUCHI | | | |
| | Personnel Costs | 2,153,906 | 6,461,718 | |
| | Overhead Costs | 716,000 | 429,600 | |
| | Total | 2,869,906 | 6,891,318 | |
| | NAT. SPACE RES. & DEVE. AGENCY, ABUJA. | | | |
| | Personnel Costs | 27,108,890 | 30,108,890 | |
| | Overhead Costs | 70,000,000 | 127,000,000 | |
| | Total | 97,108,890 | 157,108,890 | |
| | AFRICAN REGIONAL CENTRE FOR SPACE SCIE. & TECH. EDU. | | | |
| | Personnel Costs | 8,965,417 | 9,965,417 | |
| | Overhead Costs | 716,000 | 2,429,600 | |
| | Total | 9,681,417 | 12,395,017 | |
| | CO-OPERATIVE INFORMATION NETWORK | | | |
| | Personnel Costs | 2,554,570 | 2,554,570 | |
| | Overhead Costs | 716,000 | 429,600 | |
| | Total | 3,270,570 | 2,984,170 | |
| | CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT ABUJA | | | |
| | Personnel Costs | 1,020,000 | 12,020,000 | |
| | Overhead Costs | 2,400,000 | 10,440,000 | |
| | Total | 3,420,000 | 22,460,000 | |
| | CENTRE FOR SPACE TRANSPORT AND PROPULSION, LAGOS | | | |
| | Personnel Costs | 1,020,000 | 3,020,000 | |
| | Overhead Costs | 1,600,000 | 3,960,000 | |
| | Total | 2,620,000 | 6,980,000 | |
| | CENTRE FOR BASIC SPACE SCIENCE NSUKKA | | | |
| | Personnel Costs | 1,020,000 | 3,020,000 | |
| | Overhead Costs | 1,600,000 | 3,960,000 | |
| | Total | 2,620,000 | 6,980,000 | |
| | CENTRE FOR GEODEDY GEODYNAMICS, TORO BAUCHI | | | |
| | Personnel Costs | 1,020,000 | 3,020,000 | |
| | Overhead Costs | 1,600,000 | 3,960,000 | |
| | Total | 2,620,000 | 6,980,000 | |
| | BOARD FOR TECHNOLOGY BUSINESS INCUBATOR CENTRE ABUJA | | | |
| | Personnel Costs | 0 | 0 | |
| | Overhead Costs | 400,000 | 240,000 | |
| | Total | 400,000 | 240,000 | |
| | NATIONAL INFORMATION TECHNOLOGY DEVELOPMENT AGENCY | | | |
| | Personnel Costs | 20,000,000 | 30,000,000 | |
| | Overhead Costs | 30,000,000 | 35,000,000 | |
| | Total | 50,000,000 | 65,000,000 | |
| | NATIONAL BIOTECHNOLOGICAL DEVELOPMENT AGENCY | | | |
| | Personnel Costs | 20,000,000 | 25,000,000 | |
| | Overhead Costs | 30,000,000 | 25,000,000 | |
| | Total | 50,000,000 | 50,000,000 | |
| | SUMMARY PART II | | | |
| | Personnel Costs | 1,747,995,151 | 1,894,866,931 | |
| | Overhead Costs | 340,818,400 | 426,491,040 | |
| | Total | 2,088,813,551 | 2,321,357,971 | |
| | GENERAL SUMMARY | | | |
| | Personnel Costs | 1,867,816,591 | 2,019,327,865 | |
| | Overhead Costs | 1,045,841,042 | 519,504,625 | |
| | Total, Science and Technology | 2,913,657,633 | 2,538,832,490 | |

2003 RECURRENT EXPENDITURE

| CLASSIFICATION CODE | DETAILS OF EXPENDITURE | YEAR 2002 APPROPRIATION ACT FIGURE | YEAR 2003 APPROPRIATION APPROVAL | REMARKS |
|---|---|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| HEAD: 004500000007 - MINISTRY OF SPORTS AND SOCIAL DEVELOPMENT | | | | |
| 004501200029 | Travel and Transport | 15,209,600 | 9,125,760 | |
| 004501200037 | Utility Services | 5,561,600 | 3,336,960 | |
| 004501200045 | Telephone Services | 4,545,600 | 2,727,360 | |
| 004501200052 | Stationery | 4,140,000 | 2,484,000 | |
| 004501200060 | Maintenance of Furniture and Equipment | 1,436,000 | 861,600 | |
| 004501200078 | Maintenance of Vehicle and Other Capital Assets | 11,584,000 | 6,950,400 | |
| 004501200086 | Consultancy Services | 2,830,400 | 1,698,240 | |
| 004501200094 | Contributions and Subventions | 355,000,800 | 213,000,480 | |
| 0045012000100 | Training and Staff Development | 398,000 | 238,800 | |
| 0045012000118 | Entertainment and Hospitality | 766,400 | 459,840 | |
| 0045012000126 | Miscellaneous Expenses | 50,416,000 | 30,249,600 | |
| 0045012000134 | Contribution to Foreign Bodies | 1,436,000 | 861,600 | |
| 0045012000142 | Motor Vehicle Advances | 12,173,600 | 7,304,160 | |
| | Rent of Office /Residential Accommodation | 14,000,000 | 8,400,000 | |
| | International Travel and Transport | 6,000,000 | 3,600,000 | |
| | Public Enlightenment | 2,016,800 | 1,210,080 | |
| | Rehabilitation Service | 10,760,800 | 6,456,480 | |
| | Publication | 1,758,400 | 1,055,040 | |
| | Monitoring and Evaluation | 2,016,800 | 1,210,080 | |
| | Insurance of Assets | 10,492,800 | 6,295,680 | |
| | Care for the Elderly | 10,492,800 | 6,295,680 | |
| | Workshops Conference Seminars and Meeting | 1,872,800 | 1,123,680 | |
| | Sports Development | 40,000,000 | 24,000,000 | |
| | Total | 564,909,200 | 338,945,520 | |
| SUMMARY, MAIN MINISTRY | | | | |
| | Personnel Costs | 357,779,251 | 372,341,584 | |
| | Overhead Costs | 564,909,200 | 338,945,520 | |
| | Total | 922,688,451 | 711,287,104 | |
| PART II- PARASTATALS - CONTRIBUTIONS AND SUBVENTIONS | | | | |
| Nigerian Football Association (NFA) | | | | |
| | Travel and Transport | 1,889,600 | 1,133,760 | |
| | Utility Services | 1,889,600 | 1,133,760 | |
| | Telephone Services | 2,240,000 | 1,344,000 | |
| | Stationery | 1,349,600 | 809,760 | |
| | Maintenance of Furniture and Equipment | 1,889,600 | 1,133,760 | |
| | Maintenance of Vehicle and Other Capital Assets | 809,600 | 485,760 | |
| | Consultancy Services | 809,600 | 485,760 | |
| | Contributions and Subventions | 1,620,000 | 972,000 | |
| | Training and Staff Development | 3,860,000 | 2,316,000 | |
| | Entertainment and Hospitality | 540,000 | 324,000 | |
| | Pension Scheme | 540,000 | 324,000 | |
| | Motor Vehicle Advances | 2,240,000 | 1,344,000 | |
| | Local Competitions | 19,008,000 | 11,404,800 | |
| | International Competitions | 207,126,400 | 124,275,840 | |
| | Insurance of Assets | 1,080,000 | 648,000 | |
| | Rent of Office and Residential Accommodation | 5,400,000 | 3,240,000 | |
| | Total | 252,292,000 | 151,375,200 | |
| SUMMARY | | | | |
| 004502100012 | Personnel Costs | 45,390,000 | 45,390,000 | |
| 004502200021 | Overhead Costs | 252,292,000 | 151,375,200 | |
| | Total | 297,682,000 | 196,765,200 | |
| National Institute for Sports (NIS) | | | | |
| | Travel and Transport | 11,437,600 | 6,862,560 | |
| | Utility Services | 847,200 | 508,320 | |
| | Telephone Services | 608,000 | 364,800 | |
| | Stationery | 1,498,000 | 898,800 | |
| | Maintenance of Furniture and Equipment | 744,800 | 446,880 | |
| | Maintenance of Vehicle and Other Capital Assets | 773,600 | 464,160 | |
| | Consultancy Services | 7,536,800 | 4,522,080 | |
| | Contributions and Subventions | 12,612,000 | 7,567,200 | |
| | Training and Staff Development | 15,721,600 | 9,432,960 | |
| | Entertainment and Hospitality | 192,800 | 115,680 | |
| | Miscellaneous | 596,800 | 358,080 | |
| | Motor Vehicle, Cycles and Bicycles Allowances | 660,800 | 396,480 | |
| | International Travel | 4,800,000 | 2,880,000 | |
| | Conference and Workshop | 400,000 | 240,000 | |
| | NIS Consoutum | 80,000 | 48,000 | |
| | Insurance of Govt. Assets | 80,000 | 48,000 | |
| | Total | 58,590,000 | 35,154,000 | |
| SUMMARY | | | | |
| 004503100018 | Personnel Costs | 69,491,772 | 84,779,962 | |
| 004503200025 | Overhead Costs | 58,590,000 | 35,154,000 | |

2003 RECURRENT EXPENDITURE

| CLASSIFICATION CODE | DETAILS OF EXPENDITURE | YEAR 2002 APPROPRIATION ACT FIGURE | YEAR 2003 APPROPRIATION APPROVAL | REMARKS |
|---------------------|---|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| | Total | 128,081,772 | 119,933,962 | |
| | | | | |
| | Nigerian Sports Festival, Benin | | | |
| | Personnel Costs | 0 | | |
| | Overhead Costs | 200,000,000 | 0 | |
| | Total | 200,000,000 | 0 | |
| | | | | |
| | COJA | | | |
| | Transportation, Accommodation, Accreditation and Security | | 3,454,451,081 | |
| | Special Projects: Training and Ceremonies | | 3,204,289,499 | |
| | Games Village Management | | 2,981,858,600 | |
| | Broadcast and Telecommunications Equipment | | 6,656,000,000 | |
| | Information Technology | | 3,584,000,000 | |
| | Medical Services | | 1,246,493,094 | |
| | Games Services | | 930,841,950 | |
| | Regular Overheads including travels, tours and personnel | | 1,642,065,776 | |
| | Insurance | | 500,000,000 | |
| | Total | | 24,200,000,000 | |

2003 RECURRENT EXPENDITURE

| CLASSIFICATION CODE | DETAILS OF EXPENDITURE | YEAR 2002 APPROPRIATION ACT FIGURE | YEAR 2003 APPROPRIATION APPROVAL | REMARKS |
|---------------------|---|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| | TRANNING OFATHLETES FOR 8TH ALL AFRICAN GAMES | | | |
| | Personnel Costs | | 0 | |
| | Overhead Costs | | 5,000,000,000 | |
| | Total | | 5,000,000,000 | |
| | SUMMARY, PARASTATALS | | | |
| | Personnel Costs | 114,881,772 | 130,169,962 | |
| | Overhead Costs | 510,882,000 | 29,386,529,200 | |
| | Total | 625,763,772 | 29,516,699,162 | |
| | GENERAL SUMMARY | | | |
| | Personnel Costs | 472,661,023 | 502,511,546 | |
| | Overhead Costs | 1,075,791,200 | 29,725,474,720 | |
| | Grand Total, Sports and Social Development | 1,548,452,223 | 30,227,986,266 | |

2003 RECURRENT EXPENDITURE

| CLASSIFICATION CODE | DETAILS OF EXPENDITURE | YEAR 2002 APPROPRIATION ACT FIGURE | YEAR 2003 APPROPRIATION APPROVAL | REMARKS |
|---|---|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| HEAD: 00460000007 - PUBLIC COMPLAINTS COMMISSION | | | | |
| 004600200026 | Travel and Transport | 20,053,930 | 12,032,358 | |
| 004600200034 | Utility services | 1,761,280 | 1,056,768 | |
| 004600200042 | Telephone Services | 1,718,400 | 1,031,040 | |
| 004600200059 | Stationery | 3,763,840 | 2,258,304 | |
| 004600200067 | Maintenance of Furniture and Equipment | 1,077,120 | 646,272 | |
| 004600200075 | Maintenance of vehicle and other capital assets | 7,906,560 | 4,743,936 | |
| 004600200083 | Consultancy Services | 382,080 | 229,248 | |
| 004600200091 | Grants, Contributions and Subventions | 4,480 | 2,688 | |
| 004600200107 | Training & Staff Development | 1,374,400 | 824,640 | |
| 004600200115 | Entertainment & Hospitality | 300,800 | 180,480 | |
| 004600200123 | Miscellaneous Expenses | 2,874,390 | 1,724,634 | |
| 004600200133 | Contribution to Foreign Bodies | 53,120 | 31,872 | |
| 004600200149 | Motor Vehicle Advances | 2,240,000 | 1,344,000 | |
| | Rent of Office and Residential Accommodation | 6,400,000 | 3,840,000 | |
| | Conference and Workshop | 320,000 | 192,000 | |
| | International Travel and Transport | 640,000 | 384,000 | |
| | Insurance of Government Assets | 160,000 | 96,000 | |
| | Total: | 51,030,400 | 30,618,240 | |
| | SUMMARY | | | |
| | Personnel Costs | 370,237,560 | 382,424,239 | |
| | Overhead Costs | 51,030,400 | 30,618,240 | |
| | Total | 421,267,960 | 413,042,479 | |

2003 RECURRENT EXPENDITURE

| CLASSIFICATION CODE | DETAILS OF EXPENDITURE | YEAR 2002 APPROPRIATION ACT FIGURE | YEAR 2003 APPROPRIATION APPROVAL | REMARKS |
|--|--|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| HEAD: 004700000007 - FEDERAL CIVIL SERVICE COMMISSION | | | | |
| 004700200026 | Travel and Transport | 20,948,800 | 12,569,280 | |
| 004700200034 | Utility Services | 2,148,000 | 1,288,800 | |
| 004700200042 | Telephone Services | 3,222,400 | 1,933,440 | |
| 004700200059 | Stationery | 13,428,800 | 8,057,280 | |
| 004700200069 | Maintenance of Furniture and Equipment | 2,685,600 | 1,611,360 | |
| 004700200073 | Maintenance of Vehicles and Other Capital Assets | 12,891,200 | 7,734,720 | |
| 004700200083 | Consultancy Services | 1,073,600 | 644,160 | |
| 004700200091 | Contributions and Subventions | 153,600 | 92,160 | |
| 004700200107 | Training and Staff Development | 2,685,600 | 1,611,360 | |
| 004700200115 | Entertainment and Hospitality | 1,611,200 | 966,720 | |
| 004700200123 | Miscellaneous Expenses | 18,513,600 | 11,108,160 | |
| | Contribution to Foreign Bodies | | 0 | |
| | International Travel and Transport | 1,600,000 | 960,000 | |
| 004700200149 | Motor Vehicle Advances | 791,200 | 474,720 | |
| | Rent of Office Accommodation | 24,000,000 | 64,400,000 | |
| | Conference and Workshop | 800,000 | 480,000 | |
| | Insurance of Govt Assets | 800,000 | 480,000 | |
| | Furniture Advance | 0 | 0 | |
| | TOTAL | 107,353,600 | 114,412,160 | |
| | SUMMARY | | | |
| | Personnel Costs | 147,853,080 | 180,000,000 | |
| | Overhead Costs | 107,353,600 | 114,412,160 | |
| | Total | 255,206,680 | 294,412,160 | |

2003 RECURRENT EXPENDITURE

| CLASSIFICATION CODE | DETAILS OF EXPENDITURE | YEAR 2002 APPROPRIATION ACT FIGURE | YEAR 2003 APPROPRIATION APPROVAL | REMARKS |
|--|--|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| HEAD: 004800000007 - MINISTRY OF COMMERCE | | | | |
| 004801200029 | Travel and Transport | 8,508,000 | 5,104,800 | |
| 004801200037 | Utility Service | 5,102,400 | 3,061,440 | |
| 004801200045 | Telephone Service | 5,102,400 | 3,061,440 | |
| 004801200052 | Stationery | 6,144,800 | 3,686,880 | |
| 004801200060 | Mtc. of Furniture | 3,544,800 | 2,126,880 | |
| 004801200078 | Mtc of Vehicle and other Capital Assets | 9,668,800 | 5,801,280 | |
| 004801200086 | Consultancy Service | 429,600 | 257,760 | |
| 004801200094 | Contribution and Subventions | 859,200 | 515,520 | |
| 004801200100 | Training and Staff Development | 4,640,800 | 2,784,480 | |
| 004801200118 | Entertainment and Hospitality | 3,335,200 | 2,001,120 | |
| 004801200126 | Miscellaneous Expenses | 4,032,000 | 2,419,200 | |
| 004801200134 | Contribution to Foreign Bodies | 11,290,400 | 6,774,240 | |
| | Conference and Workshops | 800,000 | 480,000 | |
| | International Travel and Transport | 28,000,000 | 16,800,000 | |
| 004801200142 | Motor Vehicle Advances | 1,073,600 | 644,160 | |
| | TOTAL | 92,532,000 | 55,519,200 | |
| | | | | |
| | SUMMARY | | | |
| | Personnel Costs | 489,555,120 | 499,057,491 | |
| | Overhead Costs | 92,532,000 | 55,519,200 | |
| | Total | 582,087,120 | 554,576,691 | |
| | OVERSEAS DESK | | | |
| | Nigeria Trade Office Taiwan | | | |
| 004811100014 | Personnel Costs | 51,000,000 | 75,000,000 | |
| 004811100023 | Overhead Costs | 9,600,000 | 25,000,000 | |
| | Total | 60,600,000 | 100,000,000 | |
| | | | | |
| | NIGERIA COMMERCIAL DESK GENEVA | | | |
| 004812100016 | Personnel Costs | 102,000,000 | 102,000,000 | |
| 004812100025 | Overhead Costs | 111,312,000 | 66,787,200 | |
| | Total | 213,312,000 | 168,787,200 | |
| | | | | |
| | Nigeria Trade Office China | | | |
| 004811100014 | Personnel Costs | 51,000,000 | 52,500,000 | |
| 004811100023 | Overhead Costs | 40,000,000 | 12,500,000 | |
| | Total | 91,000,000 | 65,000,000 | |
| | | | | |
| | OVERSEAS DESK SUMMARY | | | |
| | Personnel Costs | 204,000,000 | 229,500,000 | |
| | Overhead Costs | 160,912,000 | 104,287,200 | |
| | TOTAL OVERSEAS DESK | 364,912,000 | 333,787,200 | |
| | | | | |
| | SUMMARY Main Ministry & Overseas Desk | | | |
| | Personnel Costs | 693,555,120 | 728,557,491 | |
| | Overhead Costs | 253,444,000 | 159,806,400 | |
| | Total Main Ministry | 946,999,120 | 888,363,891 | |
| | | | | |
| | PARASTATALS | | | |
| A. | NIGERIAN EXPORT PROMOTION COUNCIL | | | |
| 004802100018 | Personnel Costs | 78,120,780 | 78,120,780 | |
| 004802200028 | Overhead Costs | 15,984,000 | 9,590,400 | |
| 004802100039 | Participating in Foreign Fairs | 101,500,000 | 60,900,000 | |
| 004802100047 | State Committee on Export Promotion | 2,685,000 | 1,611,000 | |
| | TOTAL | 198,289,780 | 150,222,180 | |
| | | | | |
| C. | NIGERIAN ACCOUNTING STANDARD BOARD | | | |
| 004804100019 | Personnel Costs | 14,511,621 | 14,511,621 | |
| 004804200026 | Overhead Costs | 12,787,200 | 7,672,320 | |
| | Total | 27,298,821 | 22,183,941 | |
| | | | | |
| D. | TRADE FAIR COMPLEX | | | |
| 004805100019 | Personnel Costs | 44,423,040 | 44,423,040 | |
| 004805200028 | Overhead Costs | 29,543,200 | 17,725,920 | |
| | Total | 73,966,240 | 62,148,960 | |
| | | | | |
| F. | NIGERIAN EXPORT PROCESSING ZONE AUTHORITY | | | |
| 004807100014 | Personnel Costs | 99,690,720 | 99,690,720 | |
| 004807200023 | Overhead Costs | 132,000,000 | 79,200,000 | |
| | Total | 231,690,720 | 178,890,720 | |
| | | | | |
| H. | COSUMER PROTECTION COUNCIL | | | |
| 004809100018 | Personnel Costs | 21,828,000 | 21,828,000 | |
| 004809200027 | Overhead Costs | 2,575,200 | 1,545,120 | |
| | Total | 24,403,200 | 23,373,120 | |

| CLASSIFICATION CODE | DETAILS OF EXPENDITURE | YEAR 2002 APPROPRIATION ACT FIGURE | YEAR 2003 APPROPRIATION APPROVAL | REMARKS |
|---------------------|--|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| I. | EXTERNAL TRADE SECTOR | | | |
| | Personnel Costs | 0 | 0 | |
| 004808200025 | Overhead Costs | 2,717,600 | 1,630,560 | |
| | TOTAL | 2,717,600 | 1,630,560 | |
| | ONNE OIL & GAS FREE PROCESSING ZONE | | | |
| | Personnel Costs | 0 | 69,505,068 | |
| | Overhead Costs | 0 | 80,000,000 | |
| | TOTAL | 0 | 149,505,068 | |
| | INSTITUTES | | | |
| | WEIGHT & MEASURE TRAINING INSTITUTE | | | |
| | Personnel Costs | 0 | | |
| | Overhead Costs | 1,073,600 | 644,160 | |
| | Total | 1,073,600 | 644,160 | |
| | FEDERAL PRODUCE TRAINING INSTITUTE LAGOS | | | |
| | Personnel Costs | | | |
| | Overhead Costs | 0 | | |
| | Total | 0 | 0 | |
| | FOREIGN TRADE INSTITUTE OF NIGERIA | | | |
| | Personnel Costs | 0 | | |
| | Overhead Costs | 1,073,600 | 644,160 | |
| | Total | 1,073,600 | 644,160 | |
| | TAFAWA BALEWA SQUARE | | | |
| | Personnel Costs | | 30,000,000 | |
| | Overhead Costs | | 40,000,000 | |
| | Total | 0 | 70,000,000 | |
| | ABUJA COMMODITY EXCHANGE | | | |
| | Personnel Costs | | 17,000,000 | |
| | Overhead Costs | | 40,400,000 | |
| | Total | | 57,400,000 | |
| | SUMMARY | | | |
| A. | PARASTATAL | | | |
| | Personnel Costs | 258,574,161 | 375,079,229 | |
| | Overhead Costs | 301,939,400 | 341,563,640 | |
| | Total | 560,513,561 | 716,642,869 | |
| | GENERAL SUMMARY | | | |
| | Personnel Costs | 952,129,281 | 1,103,636,720 | |
| | Overhead Costs | 555,383,400 | 501,370,040 | |
| | GRAND TOTAL:- | 1,507,512,681 | 1,605,006,760 | |

2003 RECURRENT EXPENDITURE

| CLASSIFICATION CODE | DETAILS OF EXPENDITURE | YEAR 2002 APPROPRIATION ACT FIGURE | YEAR 2003 APPROPRIATION APPROVAL | REMARKS |
|--|---|------------------------------------|----------------------------------|----------|
| A | B | C | E | F |
| HEAD: 004900000007: FEDERAL MINISTRY OF TRANSPORT | | | | |
| 004901200029 | Travel and Transport | 15,577,600 | 9,346,560 | |
| 004901200037 | Utility Services | 4,901,600 | 2,940,960 | |
| 004901200045 | Telephone Services | 4,404,000 | 2,642,400 | |
| 004901200052 | Stationery | 8,056,800 | 4,834,080 | |
| 004901200060 | Maintenance of Furniture and Equipment | 4,350,400 | 2,610,240 | |
| 004901200078 | Maintenance of Vehicles and Other Capital Assets | 8,486,400 | 5,091,840 | |
| 004901200086 | Consultancy Services | 1,073,600 | 644,160 | |
| 004901200094 | Contributions and Subventions | 5,371,200 | 3,222,720 | |
| 004901200100 | Training and Staff Development | 5,210,400 | 3,126,240 | |
| 004901200118 | Entertainment and Hospitality | 1,073,600 | 644,160 | |
| 004901200126 | Miscellaneous Expenses | 8,056,800 | 4,834,080 | |
| 004901200134 | Contribution to Foreign Bodies | 9,238,400 | 5,543,040 | |
| 004901200142 | Motor Vehicle Advances | 1,611,200 | 966,720 | |
| | International Travel and Transport | 8,000,000 | 4,800,000 | |
| | Conferences and Workshop | 800,000 | 480,000 | |
| 004901200215 | Rent of Office & Residential Accommodation | 0 | 0 | |
| | Total | 86,212,000 | 51,727,200 | |
| MAIN MINISTRY SUMMARY | | | | |
| | Personnel Cost | 250,879,200 | 259,377,602 | |
| | Overhead Cost | 86,212,000 | 51,727,200 | |
| | Total | 337,091,200 | 311,104,802 | |
| PART II PARASTATALS | | | | |
| A. NITT ZARIA | | | | |
| 004902100012 | Personnel Costs | 87,312,265 | 87,312,265 | |
| 004902200021 | Overhead Costs | 16,114,400 | 9,668,640 | |
| 004902200039 | Training Participant | 8,862,400 | 5,317,440 | |
| | Total NITT | 112,289,065 | 102,298,345 | |
| B. MARITIME ACADEMY OF NIGERIA | | | | |
| 004903100014 | Personnel Costs | 117,218,304 | 197,218,304 | |
| 004903200023 | Overhead Costs | 62,215,000 | 37,329,000 | |
| | Total MAN | 179,433,304 | 234,547,304 | |
| C. NIGERIA RAILWAYS OPERATING COST | | | | |
| 004904200026 | Personnel Costs | 751,847,000 | 2,200,000,000 | |
| | Arrears of Pensions | | 1,542,000,000 | |
| | Arrears of Staff Salaries | | 1,150,000,000 | |
| | 2002 Insurance of Loco and Rolling Stock | 300,000,000 | 180,000,000 | |
| | Payment for Outstanding Premium (Loco and Rolling 1999) | 200,000,000 | 200,000,000 | |
| | Sub-Total, Railways | 1,251,847,000 | 5,272,000,000 | |
| D. NIGERIA RAILWAYS HOSPITALS | | | | |
| 004904200034 | Personnel Costs | 322,844,407 | 322,844,407 | |
| | Operating Overhead Cost | 5,000,000 | 3,000,000 | |
| | Sub-Total, Railways | 327,844,407 | 325,844,407 | |
| | Total:- Railway | 1,579,691,407 | 5,597,844,407 | |
| E. PORT SECURITY | | | | |
| | | 0 | | |
| NIGERIA INLAND WATERWAYS AUTHORITY (NIWA) | | | | |
| 004905100019 | Personnel Costs | 293,868,120 | 293,868,120 | |
| 004905200027 | Overhead Costs | 12,827,600 | 7,696,560 | |
| | TOTAL:NIWA | 306,695,720 | 301,564,680 | |
| JOINT DOCK LABOUR INDUSTRIAL COUNCIL (JDLIC) | | | | |
| | Personnel Costs | 0 | 0 | |
| | Overhead Costs Take-Off Grant | 4,000,000 | 2,400,000 | |
| | TOTAL: JDLIC | 4,000,000 | 2,400,000 | |
| SUMMARY, PART II | | | | |
| | Personnel Costs | 1,573,090,096 | 5,793,243,096 | |
| | Overhead Costs | 609,019,400 | 445,411,640 | |
| | Total | 2,182,109,496 | 6,238,654,736 | |
| GENERAL SUMMARY | | | | |
| | Personnel Costs | 1,823,969,296 | 6,052,620,698 | |
| | Overhead Costs | 695,231,400 | 497,138,840 | |
| | GRAND TOTAL:- | 2,519,200,696 | 6,549,759,538 | 0 |

2003 RECURRENT EXPENDITURE

| CLASSIFICATION CODE | DETAILS OF EXPENDITURE | YEAR 2002 APPROPRIATION ACT FIGURE | YEAR 2003 APPROPRIATION APPROVAL | REMARKS |
|---|--|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| HEAD: 005000000008 - MINISTRY OF PETROLEUM RESOURCES | | | | |
| Part I | HEADQUARTERS | | | |
| 005001200027 | Travel and Transport | 24,258,400 | 14,555,040 | |
| 005001200035 | Utility Services | 2,441,600 | 1,464,960 | |
| 005001200043 | Telephone Services | 4,364,800 | 2,618,880 | |
| 005001200050 | Stationery | 11,633,600 | 6,980,160 | |
| 005001200068 | Maintenance of Furniture and Equipment | 8,684,800 | 5,210,880 | |
| 005001200076 | Maintenance of Vehicles and Other Capital Assets | 10,332,000 | 6,199,200 | |
| 005001200084 | Consultancy Services | 984,800 | 590,880 | |
| 005001200092 | Contributions and Subventions | 1,580,800 | 948,480 | |
| 005001200108 | Training and Staff Development | 4,516,000 | 2,709,600 | |
| 005001200116 | Entertainment and Hospitality Including House Rents | 4,809,600 | 2,885,760 | |
| 005001200124 | Miscellaneous Expenses | 21,321,600 | 12,792,960 | |
| 005001200132 | Contribution to Foreign Bodies | 8,498,400 | 5,099,040 | |
| | Rent of Office and Residential Accommodation | 8,960,000 | 5,376,000 | |
| 005001200140 | Motor Vehicle Advances | 281,600 | 168,960 | |
| | International Travel and Transport | 3,129,600 | 1,877,760 | |
| | Insurance of Government Assets | 800,000 | 480,000 | |
| | Conferences and Workshop | 800,000 | 480,000 | |
| | Total | 117,397,600 | 70,438,560 | |
| | | | | |
| | Personnel Costs | 85,175,000 | 91,522,124 | |
| | Overhead Costs | 117,397,600 | 70,438,560 | |
| | Total | 202,572,600 | 161,960,684 | |
| | | | | |
| | CONTRIBUTION & SUBVENTION | | | |
| Part II | PETROLEUM TRAINING INSTITUTE | | | |
| | Travel and Transport | 2,791,200 | 1,674,720 | |
| | Utility Services | 2,791,200 | 1,674,720 | |
| | Telephone Services | 836,800 | 502,080 | |
| | Stationery | 1,116,000 | 669,600 | |
| | Maintenance of Furniture and Equipment | 697,600 | 418,560 | |
| | Maintenance of Vehicles and Other Capital Assets | 7,007,200 | 4,204,320 | |
| | Consultancy Services | 1,395,200 | 837,120 | |
| | Contributions and Subventions | 0 | 0 | |
| | Training and Staff Development | 11,164,800 | 6,698,880 | |
| | Entertainment and Hospitality | 836,800 | 502,080 | |
| | Miscellaneous Expenses | 1,395,200 | 837,120 | |
| | Contribution to Foreign Bodies | 0 | 0 | |
| | Motor Vehicle Advances | 1,395,200 | 837,120 | |
| | International Travel and Transport | 800,000 | 480,000 | |
| | Insurance of Govt. Assets | 400,000 | 240,000 | |
| | Rent for Residential Accommodation | 1,395,200 | 837,120 | |
| | Council members allowances/Travelling & Other Expenses | 1,395,200 | 837,120 | |
| | Total | 35,417,600 | 21,250,560 | |
| | | | | |
| 005003100012 | Personnel Costs | 1,839,634,930 | 1,839,634,930 | |
| 005003200021 | Overhead Costs | 35,417,600 | 21,250,560 | |
| | Total | 1,875,052,530 | 1,860,885,490 | |
| | | | | |
| | OPERATIONS DEPARTMENT | | | |
| | PETROLEUM PART (III) DPR | | | |
| 005002200029 | Travel and Transport | 28,182,400 | 16,909,440 | |
| 005002200037 | Utility Services | 3,131,200 | 1,878,720 | |
| 005002200045 | Telephone Services | 3,131,200 | 1,878,720 | |
| 005002200052 | Stationery | 3,604,000 | 2,162,400 | |
| 005002200060 | Maintenance of Furniture and Equipment | 3,913,600 | 2,348,160 | |
| 005002200078 | Maintenance of Vehicles and Other Capital Assets | 5,479,200 | 3,287,520 | |
| 005002200086 | Consultancy Services | 1,565,600 | 939,360 | |
| 005002200094 | Contributions and Subventions | 0 | 0 | |
| 005002200100 | Training and Staff Development | 3,131,200 | 1,878,720 | |
| 005002200118 | Entertainment and Hospitality | 2,348,000 | 1,408,800 | |
| 005002200126 | Miscellaneous Expenses | 3,047,200 | 1,828,320 | |
| 005002200134 | Contribution to Foreign Bodies | 0 | 0 | |
| 005002200142 | Motor Vehicle Advances | 1,565,600 | 939,360 | |
| | International Travel and Transport | 782,400 | 469,440 | |
| 005002200215 | Crude Oil Terminal Operation | 1,565,600 | 939,360 | |
| 005002200228 | Field Office Operations | 1,565,600 | 939,360 | |
| | Rent of Office & Residential Accommodation | 4,000,000 | 2,400,000 | |
| | Insurance of Government Assets | 800,000 | 480,000 | |
| | Monitoring of Petroleum Product Distribution | 1,600,000 | 960,000 | |
| | Computer and Fax Consumables | 0 | 0 | |
| | Conferences and Workshop | 800,000 | 480,000 | |
| | Total | 70,212,800 | 42,127,680 | |
| | | | | |
| | Personnel Costs | 3,000,000,000 | 3,126,364,604 | |
| | Overhead Costs | 70,212,800 | 42,127,680 | |
| | Total | 3,070,212,800 | 3,168,492,284 | |

2003 RECURRENT EXPENDITURE

| CLASSIFICATION CODE | DETAILS OF EXPENDITURE | YEAR 2002 APPROPRIATION ACT FIGURE | YEAR 2003 APPROPRIATION APPROVAL | REMARKS |
|---------------------|---|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| | NIGERIAN NUCLEAR REGULATORY AUTHORITY(NNRA) | | | |
| | Personnel Costs | 12,625,560 | 80,000,000 | |
| | Overhead Costs | 15,180,000 | 79,108,000 | |
| | Total | 27,805,560 | 159,108,000 | |
| | GENERAL SUMMARY | | | |
| | Personnel Costs | 4,937,435,490 | 5,137,521,658 | |
| | Overhead Costs | 238,208,000 | 212,924,800 | |
| | Grand Total, Petroleum Resources | 5,175,643,490 | 5,350,446,458 | |

2003 RECURRENT EXPENDITURE

| CLASSIFICATION CODE | DETAILS OF EXPENDITURE | YEAR 2002 APPROPRIATION ACT FIGURE | YEAR 2003 APPROPRIATION APPROVAL | REMARKS |
|--|---|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| HEAD: 00510000007 - MINISTRY OF WORKS | | | | |
| 005101200028 | Travel and Transport | 24,742,400 | 7,422,720 | |
| 005101200036 | Utility Services | 22,560,800 | 6,768,240 | |
| 005101200049 | Telephone services | 10,205,600 | 3,061,680 | |
| 005101200051 | Stationery | 22,254,400 | 6,676,320 | |
| 005101200069 | Maintenance of Furniture and Equipment | 18,084,000 | 5,425,200 | |
| 005101200077 | Maintenance of Vehicle and Other capital Assets | 239,117,600 | 71,735,280 | |
| 005101200085 | Consultancy Services | 4,296,800 | 1,289,040 | |
| 005101200095 | Contributions and Subventions | 50,516,800 | 15,155,040 | |
| 005101200109 | Training & Staff Development | 6,174,400 | 1,852,320 | |
| 005101200117 | Entertainment and Hospitality | 4,296,800 | 1,289,040 | |
| 005101200125 | Miscellaneous Expenses | 7,780,000 | 2,334,000 | |
| 005101200133 | Contribution to Foreign Bodies | 23,649,600 | 7,094,880 | |
| 005101200142 | Motor Vehicle Advance | 2,148,000 | 644,400 | |
| | International Travel and Transport | 0 | 0 | |
| 005101200214 | Production of Atlas | 4,834,400 | 1,450,320 | |
| 005101200222 | Field Headquarters Operating Costs | 9,668,800 | 2,900,640 | |
| 005101200230 | Maintenance of Highways | 284,695,200 | 85,408,560 | |
| | Insurance Cover on Govt. Assets | 1,600,000 | 480,000 | |
| | Rent of Office and Residential Accommodation | 40,000,000 | 12,000,000 | |
| | Highway Maintenance Agency | | 11,161,000,000 | |
| | Total | 776,625,600 | 11,393,987,680 | |
| SUMMARY - MAIN MINISTRY | | | | |
| | Personnel Costs | 4,854,625,740 | 2,668,625,441 | |
| | Overhead Costs | 776,625,600 | 11,393,987,680 | |
| | Total | 5,631,251,340 | 14,062,613,121 | |
| PART II - PARASTATAL | | | | |
| | Federal School of Survey, Oyo | | | |
| 005103100013 | Personnel Costs | 102,304,120 | 102,304,120 | |
| 005103100022 | Overhead Costs | 14,951,200 | 28,970,720 | |
| | Total | 117,255,320 | 131,274,840 | |
| GENERAL SUMMARY | | | | |
| | Personnel Costs | 4,956,929,860 | 2,770,929,561 | |
| | Overhead Costs | 791,576,800 | 11,422,958,400 | |
| | Grand Total, Works | 5,748,506,660 | 14,193,887,961 | |

2003 RECURRENT EXPENDITURE

| CLASSIFICATION CODE | DETAILS OF EXPENDITURE | YEAR 2002 APPROPRIATION ACT FIGURE | YEAR 2003 APPROPRIATION APPROVAL | REMARKS |
|--|---|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| HEAD: 00510000007 - MINISTRY OF HOUSING | | | | |
| 005101200028 | Travel and Transport | | 7,422,720 | |
| 005101200036 | Utility Services | | 6,768,240 | |
| 005101200049 | Telephone services | | 3,061,680 | |
| 005101200051 | Stationery | | 6,676,320 | |
| 005101200069 | Maintenance of Furniture and Equipment | | 5,425,200 | |
| 005101200077 | Maintenance of Vehicle and Other capital Assets | | 71,735,280 | |
| 005101200085 | Consultancy Services | | 1,289,040 | |
| 005101200095 | Contributions and Subventions | | 15,155,040 | |
| 005101200109 | Training & Staff Development | | 1,852,320 | |
| 005101200117 | Entertainment and Hospitality | | 1,289,040 | |
| 005101200125 | Miscellaneous Expenses | | 2,334,000 | |
| 005101200133 | Contribution to Foreign Bodies | | 7,094,880 | |
| 005101200142 | Motor Vehicle Advance | | 644,400 | |
| | International Travel and Transport | | 0 | |
| 005101200214 | Production of Atlas | | 1,450,320 | |
| 005101200222 | Field Headquarters Operating Costs | | 2,900,640 | |
| 005101200230 | Maintenance of Highways | | 85,408,560 | |
| | Insurance Cover on Govt. Assets | | 480,000 | |
| | Rent of Office and Residential Accommodation | | 12,000,000 | |
| | Total | 0 | 232,987,680 | |
| SUMMARY - MAIN MINISTRY | | | | |
| | Personnel Costs | | 241,312,571 | |
| | Overhead Costs | 0 | 232,987,680 | |
| | Takeoff Grant | | 1,000,000,000 | |
| | Total | 0 | 1,474,300,251 | |
| PART II - PARASTATAL | | | | |
| Federal Housing Authority | | | | |
| 005104100016 | Personnel Costs | 478,528,920 | 478,528,920 | |
| 005104100025 | Overhead Costs | 17,018,400 | 10,211,040 | |
| | Total | 495,547,320 | 488,739,960 | |
| GENERAL SUMMARY | | | | |
| | Personnel Costs | 478,528,920 | 719,841,491 | |
| | Overhead Costs | 17,018,400 | 243,198,720 | |
| | Takeoff Grant | | 1,000,000,000 | |
| | Grand Total, Housing | 495,547,320 | 1,963,040,211 | |

2003 RECURRENT EXPENDITURE

| CLASSIFICATION CODE | DETAILS OF EXPENDITURE | YEAR 2002 APPROPRIATION ACT FIGURE | YEAR 2003 APPROPRIATION APPROVAL | REMARKS |
|--|---|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| HEAD: 005200000006 - MINISTRY OF COMMUNICATIONS | | | | |
| 005201200028 | Travel and Transport | 7,613,600 | 4,568,160 | |
| 005201200038 | Utility Service | 4,200,000 | 2,520,000 | |
| 005201200044 | Telephone Service | 3,158,400 | 1,895,040 | |
| 005201200051 | Stationery | 4,808,800 | 2,885,280 | |
| 005201200069 | Mtc. of Furniture and Equipment | 2,112,000 | 1,267,200 | |
| 005201200077 | Mtc of Vehicle and other Capital Assets | 11,829,600 | 7,097,760 | |
| 005201200085 | Consultancy Service | 400,000 | 240,000 | |
| 005201200093 | Contribution and Subventions | 400,000 | 240,000 | |
| 005201200109 | Training and Staff Development | 3,480,800 | 2,088,480 | |
| 005201200117 | Entertainment and Hospitality | 330,400 | 198,240 | |
| 005201200125 | Miscellaneous Expenses | 1,736,800 | 1,042,080 | |
| 005201200133 | Contribution to Foreign Bodies | 16,726,400 | 10,035,840 | |
| 005201200141 | Motor Vehicle Advances | 578,400 | 347,040 | |
| | Conferences and Workshops | 800,000 | 480,000 | |
| | International Travel and Transport | 1,600,000 | 960,000 | |
| | Rent of Office and Residential Accommodation | 24,000,000 | 14,400,000 | |
| | Running Cost of IRMS Centres | 1,600,000 | 960,000 | |
| | TOTAL: MAIN MIN. | 85,375,200 | 51,225,120 | |
| | | | | |
| | SUMMARY | | | |
| | Personnel Costs | 157,268,700 | 170,941,016 | |
| | Overhead Costs | 85,375,200 | 51,225,120 | |
| | Total | 242,643,900 | 222,166,136 | |
| | | | | |
| | Part I - PARASTATALS - CONTRIBUTIONS AND SUBVENTIONS | | | |
| | | | | |
| | NIGERIAN POSTAL SERVICES (NIPOST) | | | |
| 005203100013 | Personnel Costs | 2,694,242,280 | 2,694,242,280 | |
| 005203200022 | Overhead Costs | | 0 | |
| | Total | 2,694,242,280 | 2,694,242,280 | |
| | | | | |
| | SUMMARY, PARASTATALS | | | |
| | Personnel Costs | 2,694,242,280 | 2,694,242,280 | |
| | Overhead Costs | 0 | 0 | |
| | Total | 2,694,242,280 | 2,694,242,280 | |
| | | | | |
| | GENERAL SUMMARY | | | |
| | Personnel Costs | 2,851,510,980 | 2,865,183,296 | |
| | Overhead Costs | 85,375,200 | 51,225,120 | |
| | Total, Communications | 2,936,886,180 | 2,916,408,416 | |
| | | | | |

| CLASSIFICATION CODE | DETAILS OF EXPENDITURE | YEAR 2002 APPROPRIATION ACT FIGURE | YEAR 2003 APPROPRIATION APPROVAL | REMARKS |
|---------------------|---|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| | CONSOLIDATED REVENUE FUND CHARGES EXCLUDING DEBT CHARGES | | | |
| | AUDITOR-GENERAL FOR THE FEDERATION | | | |
| 5308000005 | Auditor - General for the Federation Salaries | | | |
| 5308100007 | Staff and Personnel Costs | | | |
| 5308100015 | Auditor - General for the Federation | 1,082,000 | 1,082,000 | |
| | Sub - Total: Salaries | 1,082,000 | 1,082,000 | |
| 5308200008 | Allowances | 0 | 0 | |
| 5308200210 | Allowances for the Auditor-General for the Federation | 1,224,000 | 1,224,000 | |
| | Sub - Total: Allowances | 1,224,000 | 1,224,000 | |
| | Total, Salaries and Allowances | 2,306,000 | 2,306,000 | |
| | PART IX | | | |
| 5309000007 | FEDERAL CIVIL SERVICE COMMISSION | | | |
| | Salaries | | | |
| 5309000017 | Chairman (1) | 1,194,000 | 1,194,000 | |
| | Commissioners (15) | 11,043,000 | 11,043,000 | |
| | Sub - Total: Salaries | 12,237,000 | 12,237,000 | |
| 5309200238 | Allowances | | | |
| | Allowances of Chairman, | 505,000 | 505,000 | |
| 5309200246 | Allowances Commissioners | 6,883,000 | 6,883,000 | |
| | Sub - Total: Allowances | 7,388,000 | 7,388,000 | |
| | Total: Salaries and Allowances | 19,625,000 | 19,625,000 | |
| | PART X | | | |
| 5311000003 | PUBLIC COMPLAINTS COMMISSION | | | |
| 5311100005 | Salaries | | | |
| | Chief Commissioner (1) | 1,016,000 | 1,016,000 | |
| | Commissioners (37) | 27,239,000 | 27,239,000 | |
| | Sub - Total: Salaries | 28,255,000 | 28,255,000 | |
| | Allowances | | | |
| 5311200259 | Allowances for Chief Commissioners | 648,000 | 648,000 | |
| | Allowances for Commissioners | 24,911,000 | 24,911,000 | |
| | Sub - Total: Allowances | 25,559,000 | 25,559,000 | |
| | Total: Salaries and Allowances | 53,814,000 | 53,814,000 | |
| | PART XI | | | |
| 5312000005 | PENSIONS & GRATUITIES | | | |
| 5312200269 | Pension | 7,268,676,000 | 7,500,000,000 | |
| 5312000277 | Gratuities | 3,252,920,000 | 3,350,885,452 | |
| 5312000309 | Local Government Pensions & Contributions | 512,747,000 | 512,747,000 | |
| | Pension Running Cost | 48,781,000 | 110,000,000 | |
| | Bank Charges and Commission | | 0 | |
| | Arrears of Civil Servant Pension and Gratuity | 7,264,485,000 | 2,500,000,000 | |
| | Sub-total : Pension & Grat. (Civilians) | 18,347,609,000 | 13,973,632,452 | |
| 5312200285 | MILITARY PENSIONS AND GRATUITIES (DMP) | | | |
| 5312200317 | Pension to be Paid to States | | | |
| | Military Pension | 18,434,537,000 | 12,000,000,000 | |
| 5312200325 | Officers Retirement and men discharge (Gratuity) | 2,367,547,000 | 3,000,000,000 | |
| | Arrears of Gratuity for 2001 | 2,400,969,000 | 0 | |
| 5312200366 | Arrears of Pensions for 2001 | 2,505,177,000 | 0 | |
| | Pension Running Cost | 27,100,000 | 100,000,000 | |
| | Sub--Total,: DMP | 25,735,330,000 | 15,100,000,000 | |
| 5312200293 | POLICE PENSIONS & GRATUITIES | | | |
| | Pensions | 2,500,548,000 | 2,750,000,000 | |
| | Gratuities | 2,324,304,000 | 2,500,000,000 | |
| | Pension Running Cost | 43,361,000 | 80,000,000 | |
| | Arrears of Pension and Gratuity | 0 | 65,000,000 | |
| | Sub-Total, Police Pensions | 4,868,213,000 | 5,395,000,000 | |
| | CUSTOMS, IMMIGRATION AND PENSION OFFICE | | | |
| | Pensions | 791,137,000 | 1,300,000,000 | |
| | Gratuities | 1,085,137,000 | 1,200,000,000 | |
| | Pension Arrears for 2002 | 275,544,000 | 1,000,000,000 | |
| | Death Benefits | 0 | 400,000,000 | |
| | Pension Running Cost | 32,000,000 | 50,000,000 | |
| | Sub-Total, CIPPO | 2,183,818,000 | 3,950,000,000 | |
| | Total, PENSIONS & GRATUITIES | 51,134,970,000 | 38,418,632,452 | |
| | PART XIII | | | |
| | INDEPENDENT ANTI-CORRUPTION COMMISSION | | | |
| | Salaries/Allowances for Chairman and members | 30,000,000 | 30,000,000 | |
| | Total, Salaries & Allowances | 30,000,000 | 30,000,000 | |
| | PART XIV | | | |
| | INDEPENDENT NATIONAL ELECTORAL COMMISSION (INEC) | | | |
| 531800019 | Salaries | | | |
| | Chairman (i) | 1,274,000 | 1,274,000 | |
| | National Commissioners (12) | 11,157,000 | 11,157,000 | |
| | Secretary to the Commission | 1,123,000 | 1,123,000 | |

2003 RECURRENT EXPENDITURE

| CLASSIFICATION CODE | DETAILS OF EXPENDITURE | YEAR 2002 APPROPRIATION ACT FIGURE | YEAR 2003 APPROPRIATION APPROVAL | REMARKS |
|---------------------|--|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| | Resident Electoral Commissioners (37) | 34,401,000 | 34,401,000 | |
| | Sub - Total, Salaries | 47,955,000 | 47,955,000 | |
| | Allowances | | | |
| 5318200441 | Consolidated Allowances for the Chairman | 486,000 | 486,000 | |
| 5318200458 | Consolidated Allowances for the National Commissioners and Secretary | 4,487,000 | 4,487,000 | |
| 5318200466 | Consolidated Allowances for the Commissioners and Secretary | 463,000 | 463,000 | |
| 5318200474 | Allowance of Resident Electoral Commissioners | 13,836,000 | 13,836,000 | |
| | Sub - Total: Allowances | 19,272,000 | 19,272,000 | |
| | Total; Salaries and Allowances | 67,227,000 | 67,227,000 | |
| | | | | |
| | PART XV | | | |
| | NATIONAL POPULATION COMMISSION | | | |
| 53180019 | Salaries | | | |
| | Chairman (1) | 1,016,000 | 1,016,000 | |
| | Director-General | 865,000 | 865,000 | |
| | Commissioners (37) | 27,239,000 | 27,239,000 | |
| | Sub - Total: Salaries | 29,120,000 | 29,120,000 | |
| | Allowances | | | |
| 5318200441 | Chairman | 986,000 | 986,000 | |
| | Director-General | 910,000 | 910,000 | |
| 5318200458 | Commissioners | 22,469,000 | 22,469,000 | |
| | Sub - Total, Allowances | 24,365,000 | 24,365,000 | |
| | Total, Salaries & Allowances | 53,485,000 | 53,485,000 | |
| | PART XVI | | | |
| | POLICE COMMAND AND FORMATIONS | | | |
| 5319100011 | Salaries | | | |
| | Inspector-General of Police | 757,000 | 757,000 | |
| | Deputy Inspectors-General | 865,000 | 865,000 | |
| | Sub - Total, Salaries | 1,622,000 | 1,622,000 | |
| | Allowances | 0 | 0 | |
| 5319200508 | Allowances of IGP & DIG | 0 | 0 | |
| | Sub - Total: Allowances | 0 | 0 | |
| | Total; Salaries and Allowances | 1,622,000 | 1,622,000 | |
| | | | | |
| | PART XVIII | | | |
| | CODE OF CONDUCT BUREAU | | | |
| | Chairman (1) | 1,016,000 | 1,016,000 | |
| | Secretary | 865,000 | 865,000 | |
| | Full Members (3) | 2,208,000 | 2,208,000 | |
| | Bureau Representatives (37) | 17,604,000 | 17,604,000 | |
| | Sub - Total, Salaries | 21,693,000 | 21,693,000 | |
| | Allowances | | | |
| 5320200559 | Consolidated Allowances for the Chairman | 647,000 | 647,000 | |
| | Consolidated Allowances for the secretary | 632,000 | 632,000 | |
| 5320200567 | Consolidated Allowances for the Members | 3,740,000 | 3,740,000 | |
| | Consolidated Allowances for Bureau Representatives | 4,058,000 | 4,058,000 | |
| | Sub - Total: Allowances | 9,077,000 | 9,077,000 | |
| | Total; Salaries and Allowances | 30,770,000 | 30,770,000 | |
| | | | | |
| | Parastatals Pension and Railway Pensions | 15,000,000,000 | 15,000,000,000 | |
| | Arrears of Parastatals Pension and Railway Pensions | | 8,000,000,000 | |
| | | | | |
| | REVENUE MOBILISATION ALLOCATION AND FISCAL COMMISSION | | | |
| | Chairman (1) | 777,000 | 777,000 | |
| | Secretary | 770,000 | 770,000 | |
| | Commissioners (37) | 28,554,000 | 28,554,000 | |
| | Sub - Total, Salaries | 30,101,000 | 30,101,000 | |
| | Allowances | | | |
| | Consolidated Allowances | 360,422,000 | 360,422,000 | |
| | Sub - Total: Allowances | 360,422,000 | 360,422,000 | |
| | Total; Salaries and Allowances | 390,523,000 | 390,523,000 | |
| | FEDERAL CHARACTER COMMISSION | | | |
| | Chairman (1) | | 1,463,365 | |
| | Secretary | | 1,059,270 | |
| | Commissioners (37) | | 33,368,265 | |
| | Sub - Total, Salaries | 0 | 35,890,900 | |
| | Allowances | | | |
| | Consolidated Allowances | | 64,109,100 | |
| | Sub - Total: Allowances | 0 | 64,109,100 | |
| | Total; Salaries and Allowances | 0 | 100,000,000 | |
| | Miscellaneous Personnel Cost Provision | | | |
| | Arrears of Salaries to Tertiary and Research Institutions, Hospitals etc | | 0 | |
| | Salaries Adjustments | 5,076,264,479 | 0 | |
| | Sub - Total, Salaries | 5,076,264,479 | 0 | |
| | TOTAL CONSOLIDATED | 71,860,606,479 | 62,168,004,452 | |

2003 RECURRENT EXPENDITURE

| CLASSIFICATION CODE | DETAILS OF EXPENDITURE | YEAR 2002 APPROPRIATION ACT FIGURE | YEAR 2003 APPROPRIATION APPROVAL | REMARKS |
|---------------------|--|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| | SUMMARY OF CONSOLIDATED REVENUE FUND CHARGES | | | |
| PART VIII | Auditor-General for the Federation | 2,306,000 | 2,306,000 | |
| PART IX | Federal Civil Service Commission | 19,625,000 | 19,625,000 | |
| PART X | Public Complaints Commission | 53,814,000 | 53,814,000 | |
| PART XI | Pensions and Gratuities | 51,134,970,000 | 38,418,632,452 | |
| PART XIII | Independent Anti-Corruption Commission | 30,000,000 | 30,000,000 | |
| PART XV | Independent National Electoral Commission | 67,227,000 | 67,227,000 | |
| PART XVI | National Population Commission | 53,485,000 | 53,485,000 | |
| PART XVII | Police Command and Formations | 1,622,000 | 1,622,000 | |
| PART XVIII | Code of Conduct Bureau | 30,770,000 | 30,770,000 | |
| | Parastatals Pension and Railway Pensions | 15,000,000,000 | 15,000,000,000 | |
| | Arrears of Parastatals Pension and Railway Pensions | 0 | 8,000,000,000 | |
| | Revenue Mobilisation Allocation and Fiscal Commission | 390,523,000 | 390,523,000 | |
| | Federal Character Commission | 0 | 100,000,000 | |
| | Micellaneous Personnel Cost Provisions | 5,076,264,479 | 0 | |
| | Total, Consolidated Revenue Fund Charges including Debt Charges | 71,860,606,479 | 62,168,004,452 | |

2003 RECURRENT EXPENDITURE

| CLASSIFICATION CODE | DETAILS OF EXPENDITURE | YEAR 2002 APPROPRIATION ACT FIGURE | YEAR 2003 APPROPRIATION APPROVAL | REMARKS |
|---------------------|----------------------------------|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| HEAD: 54 | INDEPENDENT ELECTORAL COMMISSION | | | |
| | HEADQUARTERS AND STATES | | | |
| | Personnel Costs | 525,701,880 | 2,258,090,432 | |
| | Overhead Costs | 512,003,000 | 800,000,000 | |
| | Electoral Budget | 450,789,000 | 6,341,909,568 | |
| | Grant to political Parties | 0 | 600,000,000 | |
| | TOTAL: | 1,488,493,880 | 10,000,000,000 | |
| 55. | Contingencies | 1,000,000,000 | 1,000,000,000 | |
| | TOTAL: (Contingency) | | 1,000,000,000 | |

2003 RECURRENT EXPENDITURE

| CLASSIFICATION CODE | DETAILS OF EXPENDITURE | YEAR 2002 APPROPRIATION ACT FIGURE | YEAR 2003 APPROPRIATION APPROVAL | REMARKS |
|---------------------|--|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| | SERVICE WIDE VOTE | | | |
| 1 | Renewal of Rents by Ministries | 450,000,000 | 270,000,000 | |
| 2 | Expenses Connected with Movement to Abuja | 100,000,000 | 60,000,000 | |
| 3 | Budget Implementation and Monitoring | 10,000,000 | 6,000,000 | |
| 4 | Recurrent Adjustment | 1,000,000,000 | 600,000,000 | |
| 5 | Pre-Budget Studies Workshop and Seminar | 15,000,000 | 9,000,000 | |
| 6 | Training of Budget Officers in Ministries/Agencies | 22,500,000 | 13,500,000 | |
| 7 | Civil Service Wage Adjustment | 1,145,000,000 | 687,000,000 | |
| 8 | Railway Pension Scheme | 1,000,000,000 | 1,000,000,000 | |
| 9 | Hotel bills for State Protocol, State House and SGF Office | 150,000,000 | 90,000,000 | |
| 10 | Maintenance Service Agreement Fee for National Women and Children Hospital | 352,682,000 | 211,609,200 | |
| 11 | Restructuring of BOF | 150,000,000 | 90,000,000 | |
| 12 | Presidential Committee on Solid Minerals | 150,000,000 | 0 | |
| 13 | Hosting of Commonwealth Heads of Government Meeting | 0 | 2,000,000,000 | |
| 14 | Settlement of Outstanding NEPA Bill | | 1,500,000,000 | |
| 15 | Settlement of Outstanding NITEL Bill | | 2,500,000,000 | |
| 16 | Monetization of Fringe Benefits to Civil Servants | | 2,000,000,000 | |
| | Sub-Total | 4,545,182,000 | 11,037,109,200 | |

2003 RECURRENT EXPENDITURE

| CLASSIFICATION CODE | DETAILS OF EXPENDITURE | YEAR 2002 APPROPRIATION ACT FIGURE | YEAR 2003 APPROPRIATION APPROVAL | REMARKS |
|--|--|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| HEAD: 005800000006 - MINISTRY OF SOLID MINERALS DEVELOPMENT | | | | |
| 005800100025 | Travel & Transport | 67,742,400 | 30,645,440 | |
| 005800100033 | Utility Services | 9,498,400 | 5,699,040 | |
| 005800100041 | Telephone Services | 21,486,400 | 12,891,840 | |
| 005800100051 | Stationery | 25,783,200 | 15,469,920 | |
| 005800100066 | Maint. of Office Furniture & Equipts. | 15,040,000 | 9,024,000 | |
| 005800100074 | Maint. of Vehicles & other Cap. Assets | 44,404,000 | 26,642,400 | |
| 005800100082 | Consultancy Services | 11,816,800 | 7,090,080 | |
| 005800100099 | Contributions & Subventions | 134,156,000 | 68,493,600 | |
| 005800100106 | Training & Staff Development | 12,175,200 | 19,305,120 | |
| 005800100114 | Entertainment & Hospitality | 3,580,800 | 2,148,480 | |
| 005800100122 | Miscellaneous Expenses | 18,263,200 | 5,957,920 | |
| 005800100136 | Contribution to Foreign Bodies | 3,222,400 | 1,933,440 | |
| 005800100148 | M/Vehicles Advance | 2,148,000 | 1,288,800 | |
| | International Travel and Transport | 8,000,000 | 19,800,000 | |
| | Rent of Office and Residential accommodation | 16,000,000 | 9,600,000 | |
| | Conferences and Workshops | 800,000 | 480,000 | |
| | Insurance of Government Assets | 800,000 | 480,000 | |
| | TOTAL | 394,916,800 | 236,950,080 | |
| | Personnel Costs | 466,677,540 | 530,238,214 | |
| | Overhead Costs | 394,916,800 | 236,950,080 | |
| | Total, Solid Minerals | 861,594,340 | 767,188,294 | |
| | PARASTATALS | | | |
| | COUNCIL OF MINING ENGINEERS AND GEO SCIENTIST | | | |
| | Personnel Costs | 0 | | |
| | Take-Off Grant | 40,000,000 | 24,000,000 | |
| | Total | 40,000,000 | 24,000,000 | |
| | SUMMARY | | | |
| 005903100013 | Personnel Costs | 466,677,540 | 530,238,214 | |
| 005903100022 | Overhead Costs | 434,916,800 | 260,950,080 | |
| | GRAND TOTAL | 901,594,340 | 791,188,294 | |

2003 RECURRENT EXPENDITURE

| CLASSIFICATION CODE | DETAILS OF EXPENDITURE | YEAR 2002 APPROPRIATION ACT FIGURE | YEAR 2003 APPROPRIATION APPROVAL | REMARKS |
|---|---|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| HEAD: 00590000007 - MINISTRY OF AVIATION | | | | |
| 0059001200028 | Travel and Transport | 9,036,800 | 5,422,080 | |
| 0059001200036 | Utility Service | 1,611,200 | 966,720 | |
| 0059001200044 | Telephone Service | 1,611,200 | 966,720 | |
| 0059001200051 | Stationery | 1,611,200 | 966,720 | |
| 0059001200069 | Mtc. of Furniture | 2,148,000 | 1,288,800 | |
| 0059001200077 | Mtc of Vehicle and other Capital Assets | 3,222,400 | 1,933,440 | |
| 0059001200085 | Consultancy Service | 429,600 | 257,760 | |
| 0059001200093 | Contribution and Subventions | 107,200 | 64,320 | |
| 0059001200104 | Training and Staff Development | 7,520,000 | 4,512,000 | |
| 0059001200117 | Entertainment and Hospitality | 1,611,200 | 966,720 | |
| 0059001200125 | Miscellaneous Expenses | 21,486,400 | 12,891,840 | |
| 0059001200133 | Contribution to Foreign Bodies | 28,000,000 | 16,800,000 | |
| | International Travel and Transport | 8,000,000 | 4,800,000 | |
| 0059001200141 | Motor Vehicle Advances | 536,800 | 322,080 | |
| | Insurance of Govt. Assets | 800,000 | 480,000 | |
| | Rent of Office/Accommodation | 11,200,000 | 6,720,000 | |
| | Publicity | 800,000 | 480,000 | |
| | TOTAL: | 99,732,000 | 59,839,200 | |
| MAIN MINISTRY SUMMARY | | | | |
| | Personnel Costs | 163,969,080 | 181,870,533 | |
| | Overhead Costs | 99,732,000 | 59,839,200 | |
| | Total | 263,701,080 | 241,709,733 | |
| PARASTATALS | | | | |
| NIGERIAN COLLEGE OF AVIATION TECHNOLOGY, ZARIA | | | | |
| 005902100011 | Personnel Costs | 312,286,824 | 312,286,824 | |
| 005902200022 | Overhead Costs | 65,908,800 | 39,545,280 | |
| | Total | 378,195,624 | 351,832,104 | |
| NIGERIAN CIVIL AVIATION AUTHORITY | | | | |
| 005903100013 | Personnel Costs | 22,402,260 | 22,402,260 | |
| 005903100022 | Overhead Costs | 40,585,600 | 24,351,360 | |
| | Total | 62,987,860 | 46,753,620 | |
| METEOROLOGICAL SERVICES | | | | |
| 005904100016 | Personnel Costs | 231,558,360 | 231,558,360 | |
| 005904200024 | Overhead Costs | 44,304,800 | 26,582,880 | |
| | Total | 275,863,160 | 258,141,240 | |
| TOTAL PARASTATALS | | | | |
| | Personnel Costs | 566,247,444 | 566,247,444 | |
| | Overhead Costs | 150,799,200 | 90,479,520 | |
| | Total | 717,046,644 | 656,726,964 | |
| GENERAL SUMMARY | | | | |
| | Personnel Costs | 730,216,524 | 748,117,977 | |
| | Overhead Costs | 250,531,200 | 150,318,720 | |
| | TOTAL, Aviation | 980,747,724 | 898,436,697 | |

2003 RECURRENT EXPENDITURE

| CLASSIFICATION CODE | DETAILS OF EXPENDITURE | YEAR 2002 APPROPRIATION ACT FIGURE | YEAR 2003 APPROPRIATION APPROVAL | REMARKS |
|---------------------|---|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| | HEAD: 0060 - NATIONAL SALARIES, INCOMES AND WAGES COMMISSION | | | |
| | Travel & Transport | 6,982,400 | 4,189,440 | |
| | Utility Services | 1,880,000 | 1,128,000 | |
| | Telephone Services | 2,416,800 | 1,450,080 | |
| | Stationery | 5,720,000 | 3,432,000 | |
| | Maint. of Office Furniture & Equipts. | 3,747,200 | 2,248,320 | |
| | Maint. of Vehicles & other Cap. Assets | 5,230,400 | 3,138,240 | |
| | Consultancy Services | 536,800 | 322,080 | |
| | Contributions & Subventions | 1,342,400 | 805,440 | |
| | Training & Staff Development | 2,416,800 | 1,450,080 | |
| | Entertainment & Hospitality | 1,044,800 | 626,880 | |
| | Miscellaneous Expenses | 10,743,200 | 6,445,920 | |
| | Contribution to Foreign Bodies | 0 | 0 | |
| | Motor Vehicles Advance | 536,800 | 322,080 | |
| | International Travel and Transport | 800,000 | 480,000 | |
| | Rent of Office and Residential Accomodation | 20,000,000 | 12,000,000 | |
| | Conference and Workshop | 400,000 | 240,000 | |
| | Insurance of Govt. Assets | 400,000 | 240,000 | |
| | TOTAL | 64,197,600 | 38,518,560 | |
| | Personnel Costs | 50,910,240 | 58,541,642 | |
| | Overhead Costs | 64,197,600 | 38,518,560 | |
| | Total, Salaries and Wages | 115,107,840 | 97,060,202 | |

2003 RECURRENT EXPENDITURE

| CLASSIFICATION CODE | DETAILS OF EXPENDITURE | YEAR 2002 APPROPRIATION ACT FIGURE | YEAR 2003 APPROPRIATION APPROVAL | REMARKS |
|---------------------|--|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| | HEAD: 0061 - FEDERAL CHARACTER COMMISSION | | | |
| | Travel & Transport | 35,819,200 | 21,491,520 | |
| | Utility Services | 6,999,200 | 4,199,520 | |
| | Telephone Services | 3,760,000 | 2,256,000 | |
| | Stationery | 3,760,000 | 2,256,000 | |
| | Maint. of Office Furniture & Equipts. | 2,555,200 | 1,533,120 | |
| | Maint. of Vehicles & other Cap. Assets | 3,850,400 | 2,310,240 | |
| | Consultancy Services | 3,669,600 | 2,201,760 | |
| | Contributions & Subventions | 0 | 0 | |
| | Training & Staff Development | 3,222,400 | 1,933,440 | |
| | Entertainment & Hospitality | 2,148,000 | 1,288,800 | |
| | Miscellaneous Expenses | 20,412,000 | 12,247,200 | |
| | Contribution to Foreign Bodies | 0 | 0 | |
| | International Travel and Transport | 2,400,000 | 1,440,000 | |
| | Motor Vehicles Advance | 3,222,400 | 1,933,440 | |
| | Conference and Workshop | 400,000 | 240,000 | |
| | TOTAL | 92,218,400 | 55,331,040 | |
| | Personnel Costs | 172,873,680 | 223,651,741 | |
| | Overhead Costs | 92,218,400 | 55,331,040 | |
| | Total, Federal Character | 265,092,080 | 278,982,781 | |

2003 RECURRENT EXPENDITURE

| CLASSIFICATION CODE | DETAILS OF EXPENDITURE | YEAR 2002 APPROPRIATION ACT FIGURE | YEAR 2003 APPROPRIATION APPROVAL | REMARKS |
|---------------------|--|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| | MINISTRY OF INTER-GOVERNMENTAL AFFAIRS | | | |
| | Personnel Costs | | | |
| | Overhead Costs | | 0 | |
| | Take-off Grant | | 100,000,000 | |
| | Grand Total, Inter-Governmental Affairs | 0 | 100,000,000 | |

2003 RECURRENT EXPENDITURE

| CLASSIFICATION CODE | DETAILS OF EXPENDITURE | YEAR 2002 APPROPRIATION ACT FIGURE | YEAR 2003 APPROPRIATION APPROVAL | REMARKS |
|---------------------|--|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| | OFFICE OF THE MINISTER OF CO-OPERATION AND INTERGRATION IN AFRICA | | | |
| | Travel and Transport | 11,277,600 | 6,766,560 | |
| | Utility Services | 2,700,000 | 1,620,000 | |
| | Telephone Services | 8,100,000 | 4,860,000 | |
| | Stationery | 6,480,000 | 3,888,000 | |
| | Maintenance of Furniture and Equipment | 5,912,000 | 3,547,200 | |
| | Maintenance of Vehicles and Other Capital Assets | 6,480,000 | 3,888,000 | |
| | Consultancy Services | 1,620,000 | 972,000 | |
| | Contributions and Subventions | 2,700,000 | 1,620,000 | |
| | Training and Staff Development | 2,700,000 | 1,620,000 | |
| | Entertainment and Hospitality | 8,100,000 | 4,860,000 | |
| | Miscellaneous Expenses | 5,400,000 | 3,240,000 | |
| | Contribution to Foreign Bodies | 400,000 | 240,000 | |
| | Motor Vehicle Advances | 5,400,000 | 3,240,000 | |
| | International Travel and Transport | 24,300,000 | 14,580,000 | |
| | Conferences and Workshop | 8,100,000 | 4,860,000 | |
| | Rent of Office & Residential Accommodation | 21,600,000 | 12,960,000 | |
| | Recreational Facilities | 80,000 | 48,000 | |
| | Insurance of Govt Assets | 80,000 | 48,000 | |
| | Total | 121,429,600 | 72,857,760 | |
| | | | | |
| | Personnel Costs | 38,085,780 | 85,783,900 | |
| | Overhead Costs | 121,429,600 | 72,857,760 | |
| | Total | 159,515,380 | 158,641,660 | |
| | | | | |
| | PARASTATALS | | | |
| | Institute for Peace and Conflict Resolution (IPCR) | | | |
| | Personnel Costs | 63,857,701 | 63,857,701 | |
| | Overhead Costs | 52,947,200 | 31,768,320 | |
| | Total | 116,804,901 | 95,626,021 | |
| | | | | |
| | Directorate of Tech. Cooperation in Africa (DTCA) | | | |
| | Personnel Costs | 22,124,820 | 22,124,820 | |
| | Overhead Costs | 40,984,800 | 24,590,880 | |
| | Total | 63,109,620 | 46,715,700 | |
| | | | | |
| | General Summary | | | |
| | Personnel Costs | 124,068,301 | 171,766,421 | |
| | Overhead Costs | 215,361,600 | 129,216,960 | |
| | Total | 339,429,901 | 300,983,381 | |

2003 RECURRENT EXPENDITURE

| CLASSIFICATION CODE | DETAILS OF EXPENDITURE | YEAR 2002 APPROPRIATION ACT FIGURE | YEAR 2003 APPROPRIATION APPROVAL | REMARKS |
|---------------------|---|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| | MINISTRY OF ENVIRONMENT | | | |
| | Travel & Transport | 53,032,828 | 60,000,000 | |
| | Utility Services | 10,606,566 | 18,000,000 | |
| | Telephone Services | 21,213,132 | 15,000,000 | |
| | Stationery | 26,516,414 | 40,000,000 | |
| | Maint. of Office Furniture & Equipts. | 15,909,849 | 15,000,000 | |
| | Maint. of Vehicles & other Cap. Assets | 42,426,262 | 70,000,000 | |
| | Consultancy Services | 6,363,939 | 7,000,000 | |
| | Contributions & Subventions | 8,485,254 | 9,000,000 | |
| | Training & Staff Development | 21,213,131 | 30,000,000 | |
| | Entertainment & Hospitality | 11,667,222 | 12,000,000 | |
| | Miscellaneous Expenses | 31,957,975 | 25,000,000 | |
| | Contribution to Foreign Bodies | 42,426,262 | 60,000,000 | |
| | International Travel and Transport | 53,032,828 | 63,107,807 | |
| | Motor Vehicles Advance | 6,363,939 | 15,000,000 | |
| | Rent of Office Residential Accommodation | 42,426,262 | 60,000,000 | |
| | Conferences and Workshop | 5,303,283 | 12,000,000 | |
| | Desertification day | | 10,000,000 | |
| | Insurance of Government Asset | 8,485,253 | 10,000,000 | |
| | Tree Planting Campaign | | 20,000,000 | |
| | Wildlife Unit (Forestry Dept) | | 10,000,000 | |
| | TOTAL | 407,430,399 | 561,107,807 | |
| | | | | |
| | Personnel Costs | 537,710,000 | 603,153,954 | |
| | Overhead Costs | 407,430,399 | 561,107,807 | |
| | Total | 945,140,399 | 1,164,261,761 | |
| | | | | |
| | NATIONAL PARK HEADQUARTERS | | | |
| 002507100016 | Personnel Cost | 20,213,340 | 24,660,275 | |
| 002507200025 | Overhead Cost | 11,253,600 | 8,102,592 | |
| | Total | 31,466,940 | 32,762,867 | |
| | KAINJI LAKE NATIONAL PARK | | | |
| 002508100018 | Personnel Cost | 52,921,680 | 64,564,450 | |
| 002508200027 | Overhead Cost | 29,161,600 | 17,496,960 | |
| | Total | 82,083,280 | 82,061,410 | |
| | YANKARI NATIONAL PARK | | | |
| 002509100010 | Personnel Cost | 82,928,040 | 101,172,209 | |
| 002509200029 | Overhead Cost | 11,768,800 | 7,061,280 | |
| | Total | 94,696,840 | 108,233,489 | |
| | OLD OYO NATIONAL PARK | | | |
| 002510100013 | Personnel Cost | 35,504,160 | 43,315,075 | |
| 002510200022 | Overhead Cost | 13,251,200 | 7,950,720 | |
| | Total | 48,755,360 | 51,265,795 | |
| | CHAD BASIN NATIONAL PARK | | | |
| 002511100016 | Personnel Cost | 30,644,880 | 37,386,754 | |
| 002511200025 | Overhead Cost | 9,700,800 | 5,820,480 | |
| | Total | 40,345,680 | 43,207,234 | |
| | GASHAKA GUMTI NATIONAL PARK | | | |
| 002512100018 | Personnel Cost | 42,516,660 | 51,870,325 | |
| 002513200029 | Overhead Cost | 8,644,000 | 5,186,400 | |
| | Total | 51,160,660 | 57,056,725 | |
| | CROSS RIVER NATIONAL PARK | | | |
| 002513100010 | Personnel Cost | 47,920,620 | 58,463,156 | |
| 002513200029 | Overhead Cost | 28,307,200 | 16,984,320 | |
| | Total | 76,227,820 | 75,447,476 | |
| | KAMUKU NATIONAL PARK | | | |
| 002544100013 | Personnel Cost | 9,750,180 | 11,895,220 | |
| 002544200022 | Overhead Cost | 7,163,200 | 4,297,920 | |
| | Total | 16,913,380 | 16,193,140 | |
| | OKOMU NATIONAL PARK | | | |
| 002545100015 | Personnel Cost | 13,327,320 | 16,259,330 | |
| 002545200024 | Overhead Cost | 7,163,200 | 4,297,920 | |
| | Total | 20,490,520 | 20,557,250 | |
| | 4. COLLEGE OF WILDLIFE MANAGEMENT, NEW BUSSA | | | |
| 002532100015 | Personnel Cost | 29,147,646 | 29,147,646 | |
| 002532200024 | Overhead Cost | 4,966,400 | 2,979,840 | |
| | Total | 34,114,046 | 32,127,486 | |
| | 5. COLLEGE OF FORESTRY, IBADAN | | | |
| 002533100017 | Personnel Cost | 56,355,720 | 56,355,720 | |
| 002533200026 | Overhead Cost | 7,707,200 | 4,624,320 | |
| | Total | 64,062,920 | 60,980,040 | |
| | 7. COLLEGE OF FORESTRY, JOS | | | |
| 002535100012 | Personnel Cost | 64,322,612 | 64,322,612 | |
| 002532520021 | Overhead Cost | 7,543,200 | 4,525,920 | |
| | Total | 71,865,812 | 68,848,532 | |
| | 14. FORESTRY RESEARCH INSTITUTE, IBADAN | | | |
| 002527100013 | Personnel Cost | 194,997,602 | 194,997,602 | |

2003 RECURRENT EXPENDITURE

| CLASSIFICATION CODE | DETAILS OF EXPENDITURE | YEAR 2002 APPROPRIATION ACT FIGURE | YEAR 2003 APPROPRIATION APPROVAL | REMARKS |
|---------------------|---|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| 002527200022 | Overhead Cost | 7,790,400 | 4,674,240 | |
| | Total | 202,788,002 | 199,671,842 | |
| | 13. FORESTRY MECHANISATION COLLEGE, AFAKA | | | |
| 002541100016 | Personnel Cost | 27,701,705 | 27,701,705 | |
| 002541200025 | Overhead Cost | 6,376,000 | 3,825,600 | |
| | Total | 34,077,705 | 31,527,305 | |
| | SUMMARY PART II | | | |
| | Personnel Costs | 708,252,165 | 782,112,079 | |
| | Overhead Costs | 160,796,800 | 97,828,512 | |
| | Total | 869,048,965 | 879,940,591 | |
| | GENERAL SUMMARY | | | |
| | Personnel Costs | 1,245,962,165 | 1,385,266,033 | |
| | Overhead Costs | 568,227,199 | 658,936,319 | |
| | Total | 1,814,189,364 | 2,044,202,352 | |

2003 RECURRENT EXPENDITURE

| CLASSIFICATION CODE | DETAILS OF EXPENDITURE | YEAR 2002 APPROPRIATION ACT FIGURE | YEAR 2003 APPROPRIATION APPROVAL | REMARKS |
|---------------------|---|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| | MINISTRY OF POLICE AFFAIRS | | | |
| | OVERHEAD COSTS | | | |
| 002026200028 | Tavel and Transport | 22,580,694 | 13,548,416 | |
| 002026200036 | Utility Service | 5,371,619 | 3,222,971 | |
| 002026200044 | Telephone Service | 8,594,590 | 5,156,754 | |
| 002026200051 | Stationery | 12,757,595 | 7,654,557 | |
| 002026200069 | Mtc. of Furniture | 9,400,333 | 5,640,200 | |
| 002026200077 | Mtc. of Veh. & Other Capital Assets | 14,075,631 | 8,445,379 | |
| 002026200085 | Consultancy Service | 2,685,810 | 1,611,486 | |
| 002026200093 | Contribution and Subventions | 500,000 | 300,000 | |
| 002026200109 | Training & Staff Dev. | 4,923,984 | 2,954,390 | |
| 002026200117 | Entertainment & Hospitality | 1,790,539 | 1,074,323 | |
| 002026200125 | Miscellaneous Expenses | 13,429,048 | 8,057,429 | |
| | Contribution to Foreign Bodies | 1,000,000 | 600,000 | |
| 002026200141 | Motor Vehicle Advances | 3,133,445 | 1,880,067 | |
| | Rent of Office Residential Accommodation | 20,716,451 | 12,429,871 | |
| | Conferences and Workshop | 1,000,000 | 600,000 | |
| | International Travel and Transport | 2,000,000 | 1,200,000 | |
| 002026200214 | Refund of Medical Expenses | 1,342,904 | 805,742 | |
| 002026200222 | Police Council | 1,790,539 | 1,074,323 | |
| 002026200255 | Legal Unit (Running Costs) | 1,163,851 | 698,311 | |
| | Miscellaneous RC | 1,000,000 | 600,000 | |
| | Publicity | 1,000,000 | 600,000 | |
| | Protocol | 200,000 | 120,000 | |
| | Project Monitoring | 500,000 | 300,000 | |
| | Inspection and Personnel Audit Exercise | 500,000 | 300,000 | |
| 002026200263 | Security | 1,790,539 | 1,074,323 | |
| | TOTAL | 133,247,572 | 79,948,542 | |
| | SUMMARY | | | |
| | Personnel Costs | 372,000,000 | 507,000,000 | |
| | Overhead Costs | 133,247,572 | 79,948,542 | |
| | Total | 505,247,572 | 586,948,542 | |
| | POLICE PENSION OFFICE | | | |
| 002027100012 | Personnel Costs | 62,250,588 | 66,235,067 | |
| 002027200021 | Overhead Costs | 5,187,549 | 3,112,529 | |
| | Total | 67,438,137 | 69,347,596 | |
| | POLICE SERVICE COMMISSION | | | |
| | Personnel Costs | 80,428,368 | 83,419,925 | |
| | Overhead Costs | 18,205,000 | 10,923,000 | |
| | Take Off Grant | | 100,000,000 | |
| | Total | 98,633,368 | 194,342,925 | |
| | PART VIII A & B - POLICE AFFAIRS, AND POLICE SERVICE COMMISSION | | | |
| | GENERAL SUMMARY | | | |
| | Personnel Costs | 514,678,956 | 656,654,992 | |
| | Overhead Costs | 156,640,121 | 193,984,071 | |
| | Total | 671,319,077 | 850,639,063 | |

2003 RECURRENT EXPENDITURE

| CLASSIFICATION CODE | DETAILS OF EXPENDITURE | YEAR 2002 APPROPRIATION ACT FIGURE | YEAR 2003 APPROPRIATION APPROVAL | REMARKS |
|---------------------|--|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| | MINISTRY OF CULTURE & TOURISM | | | |
| | PART I (MAIN MINISTRY) | | | |
| | Travel and Transport | 21,280,000 | 21,280,000 | |
| | Utility Services | 2,429,600 | 2,429,600 | |
| | Telephone Services | 2,969,600 | 2,969,600 | |
| | Stationery | 5,420,800 | 5,420,800 | |
| | Maintenance of Furniture and Equipment | 13,266,400 | 13,266,400 | |
| | Maintenance of Vehicles and Other Capital Assets | 15,400,000 | 15,400,000 | |
| | Consultancy Services | 485,600 | 485,600 | |
| | Contributions and Subventions | 3,509,600 | 3,509,600 | |
| | Training and Staff Development | 5,340,000 | 7,340,000 | |
| | Entertainment and Hospitality | 809,600 | 809,600 | |
| | Miscellaneous Expenses | 7,720,000 | 7,720,000 | |
| | Contribution to Foreign Bodies | 2,700,000 | 5,700,000 | |
| | Motor Vehicle Advances | 4,800,000 | 4,800,000 | |
| | External Publicity | 10,320,000 | 10,320,000 | |
| | Conferences and Workshops | 3,780,000 | 3,780,000 | |
| | International Travel and Transport | 17,500,000 | 17,500,000 | |
| | Insurance of Government Assets | 400,000 | 400,000 | |
| | Rent of Office and Residential Accommodation | 16,000,000 | 16,000,000 | |
| | TOTAL, Overhead Costs | 134,131,200 | 139,131,200 | |
| | SUMMARY - MAIN MINISTRY | | | |
| | Personnel Costs | 137,422,560 | 137,422,560 | |
| | Overhead Costs | 134,131,200 | 139,131,200 | |
| | Total | 271,553,760 | 276,553,760 | |
| | PART II - PARASTATALS - CONTRIBUTIONS AND SUBVENTIONS | | | |
| | 1 Nigerian Tourism Development Corporation | | | |
| 003801200013 | Personnel Cost | 177,400,440 | 177,400,440 | |
| 003802200022 | Overhead Costs | 43,916,000 | 44,916,000 | |
| | Total | 221,316,440 | 222,316,440 | |
| | 2 International Tourism Fairs Exhibition | | | |
| 003803100015 | Personnel Costs | 0 | 0 | |
| 003803200024 | Overhead Costs | 4,024,000 | 2,414,400 | |
| | Total | 4,024,000 | 2,414,400 | |
| | 3 Domestic Fairs | | | |
| 003805100010 | Personnel Costs | 0 | 0 | |
| 003805200029 | Overhead Costs | 3,215,200 | 1,929,120 | |
| | Total | 3,215,200 | 1,929,120 | |
| | 4 Zonal Offices | | | |
| 003807100015 | Personnel Cost | 0 | 0 | |
| 003807200024 | Overhead Costs | 3,215,200 | 1,929,120 | |
| | Total | 3,215,200 | 1,929,120 | |
| | 8 National Institute for Hospitality & Tourism Studies (NIHOTOURS) | | | |
| 003808100017 | Personnel Costs | 86,937,660 | 95,043,638 | |
| 003808200026 | Overhead Costs | 34,592,000 | 34,592,000 | |
| | Total | 121,529,660 | 129,635,638 | |
| | 9 Hotel and Catering School, Lagos | | | |
| 003810100012 | Personnel Costs | 0 | 0 | |
| 003810200021 | Overhead Costs | 1,620,000 | 972,000 | |
| | Total | 1,620,000 | 972,000 | |
| | 10 Hotel and Catering School, Benin | | | |
| 003811100015 | Personnel Costs | 0 | 0 | |
| 003811200024 | Overhead Costs | 1,620,000 | 972,000 | |
| | Total | 1,620,000 | 972,000 | |
| | 11 National Commission for Museum and Monuments | | | |
| 003881200017 | Personnel Costs | 539,689,140 | 634,134,739 | |
| 003813200002 | Overhead Costs | 56,235,200 | 56,235,200 | |
| | Total | 595,924,340 | 690,369,939 | |
| | 12 National Council of Arts and Culture | | | |
| 003813100019 | Personnel Costs | 106,042,260 | 124,599,655 | |
| 003813200028 | Overhead Costs | 39,759,200 | 39,759,200 | |
| | Total | 145,801,460 | 164,358,855 | |
| | 13 Centre for Black African Arts and Civilization (CBAAC) | | | |
| 003814100012 | Personnel Costs | 37,507,440 | 44,071,242 | |
| 003814200021 | Overhead Costs | 33,415,200 | 34,415,200 | |
| | Total | 70,922,640 | 78,486,442 | |

2003 RECURRENT EXPENDITURE

| CLASSIFICATION CODE | DETAILS OF EXPENDITURE | YEAR 2002 APPROPRIATION ACT FIGURE | YEAR 2003 APPROPRIATION APPROVAL | REMARKS |
|---------------------|--|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| * | | | | |
| 14 | National Troupe of Nigeria | | | |
| 003815100014 | Personnel Costs | 29,649,360 | 35,649,360 | |
| 003815200023 | Overhead Costs | 13,452,800 | 18,452,800 | |
| | Total | 43,102,160 | 54,102,160 | |
| 15 | Nigeria CopyRight Commission | | | |
| 00816100016 | Personnel Costs | 36,193,680 | 55,207,211 | |
| 003816200025 | Overhead Costs | 14,369,600 | 17,369,600 | |
| | Total | 50,563,280 | 72,576,811 | |
| 16 | National Theatre | | | |
| 003817100019 | Personnel Costs | 89,814,060 | 105,531,520 | |
| 003817200028 | Overhead Costs | 13,636,800 | 8,182,080 | |
| | Total | 103,450,860 | 113,713,600 | |
| 17 | National Institute for Cultural Orientation | | | |
| 003818100011 | Personnel Costs | 17,894,880 | 21,026,484 | |
| 003818200022 | Overhead Costs | 15,082,400 | 9,049,440 | |
| | Total | 32,977,280 | 30,075,924 | |
| 18 | Hotel and Catering School. Enugu | | | |
| 003819100013 | Personnel Costs | 0 | 0 | |
| 003819200022 | Overhead Costs | 1,889,600 | 1,133,760 | |
| | Total | 1,889,600 | 1,133,760 | |
| 19 | National Gallery of Art | | | |
| 003820100015 | Personnel Costs | 59,828,064 | 80,297,975 | |
| 003820200024 | Overhead Costs | 39,066,400 | 41,066,400 | |
| | Total | 98,894,464 | 121,364,375 | |
| 20 | Hotel and Catering School. Kaduna | | | |
| 003821100018 | Personnel Costs | 0 | 0 | |
| 003821200027 | Overhead Costs | 1,889,600 | 1,133,760 | |
| | Total | 1,889,600 | 1,133,760 | |
| 21 | National War Museum, Umuahia | | | |
| 003822100010 | Personnel Costs | 13,150,860 | 13,150,860 | |
| 003822200028 | Overhead Costs | 3,965,600 | 2,379,360 | |
| | Total | 17,116,460 | 15,530,220 | |
| | Institute of Archaeology & Museum Studies, Jos | | | |
| | Personnel Costs | 17,397,217 | 17,397,217 | |
| | Overhead Costs | 3,008,800 | 1,805,280 | |
| | Total | 20,406,017 | 19,202,497 | |
| | SUMMARY, PARASTATALS | | | |
| | Personnel Costs | 1,211,505,061 | 1,403,510,341 | |
| | Overhead Costs | 327,973,600 | 318,706,720 | |
| | Total | 1,539,478,661 | 1,722,217,061 | |
| | GENERAL SUMMARY | | | |
| | Personnel Costs | 1,348,927,621 | 1,540,932,901 | |
| | Overhead Costs | 462,104,800 | 457,837,920 | |
| | Total, Culture & Tourism | 1,811,032,421 | 1,998,770,821 | |

2003 RECURRENT EXPENDITURE

| CLASSIFICATION CODE | DETAILS OF EXPENDITURE | YEAR 2002 APPROPRIATION ACT FIGURE | YEAR 2003 APPROPRIATION APPROVAL | REMARKS |
|---------------------|---|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| | NATIONAL REVENUE MOBILISATION ALLOCATION AND FISCAL COMMISSION | | | |
| | OVERHEAD COSTS | | | |
| | Travel and Transport | 20,084,000 | 12,050,400 | |
| | Utility Service | 2,343,400 | 1,406,040 | |
| | Telephone Service | 6,694,400 | 4,016,640 | |
| | Stationery | 8,033,600 | 4,820,160 | |
| | Mtc. of Furniture | 11,380,800 | 6,828,480 | |
| | Mtc. of Veh. & Other Capital Assets | 17,071,200 | 10,242,720 | |
| | Consultancy Service | 3,347,200 | 2,008,320 | |
| | Contribution and Subventions | 160,000 | 96,000 | |
| | Training & Staff Dev. | 3,347,200 | 2,008,320 | |
| | Entertainment & Hospitality | 2,008,000 | 1,204,800 | |
| | Miscellaneous Expenses | 32,134,400 | 19,280,640 | |
| | Contribution to Foreign Bodies | 0 | 0 | |
| | Motor Vehicle Advances | 668,800 | 401,280 | |
| | Rent of Office & Residential Accommodation | 8,000,000 | 4,800,000 | |
| | Conferences and Wokshop | 800,000 | 480,000 | |
| | International Travel and Transport | 18,000,000 | 10,800,000 | |
| | Insurance of Govt. Assets | 800,000 | 480,000 | |
| | Verification of indices | 10,041,600 | 6,024,960 | |
| | Monitoring of Accruals | 10,041,600 | 6,024,960 | |
| | Library | 800,000 | 480,000 | |
| | Communication | 800,000 | 480,000 | |
| | Arreas of Allowance | | 95,000,000 | |
| | Total | 156,556,200 | 188,933,720 | |
| | Summary | | | |
| 002014100012 | Personnel Costs | 330,293,780 | 358,506,159 | |
| 002014200021 | Overhead Costs | 156,556,200 | 188,933,720 | |
| | Total | 486,849,980 | 547,439,879 | |

2003 RECURRENT EXPENDITURE

| CLASSIFICATION CODE | DETAILS OF EXPENDITURE | YEAR 2002 APPROPRIATION ACT FIGURE | YEAR 2003 APPROPRIATION APPROVAL | REMARKS |
|---------------------|---|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| | INDEPENDENT CORRUPT PRACTICES AND OTHER RELATED OFFENCES COMMISSIONS | | | |
| | Personnel Costs | 150,000,000 | 200,000,000 | |
| | Overhead Costs | 330,000,000 | 198,000,000 | |
| | Total | 480,000,000 | 398,000,000 | |
| | Domestic Debt Servicing | 134,000,000,000 | 74,000,000,000 | |
| | Sinking Fund for Payment of Judgement Debt by Ministry of Justice | 80,000,000 | 48,000,000 | |
| | Emergency/Disaster's Fund (Contingency) | 500,000,000 | 300,000,000 | |
| | Margin for Increased Costs | 3,500,000,000 | 2,100,000,000 | |
| | NATIONAL JUDICIAL COUNCIL | | 17,769,838,523 | |
| | MINISTRIES GENERAL SUMMARY | -- | | |
| | Personnel Costs | 339,381,334,883 | 357,291,111,292 | |
| | Overhead Costs | 234,894,823,616 | 236,612,136,411 | |
| | MINISTRIES GRAND TOTAL | 574,276,158,499 | 593,903,247,703 | |

2003 RECURRENT EXPENDITURE

| CLASSIFICATION CODE | DETAILS OF EXPENDITURE | YEAR 2002 APPROPRIATION ACT FIGURE | YEAR 2003 APPROPRIATION APPROVAL | REMARKS |
|---------------------|---|------------------------------------|----------------------------------|---------|
| A | B | C | E | F |
| | MINISTRIES GENERAL SUMMARY | | | |
| 20. | PRESIDENCY: | | | |
| | State House | 7,818,262,479 | 6,396,609,271 | |
| | Office of the Vice President | 558,731,208 | 625,793,918 | |
| | Part II Parastatals | 1,425,249,346 | 1,856,118,903 | |
| | Economic and Financial Crimes Commission | | 400,000,000 | |
| | State Protocol | 413,389,223 | 331,704,047 | |
| | S G F | 981,012,556 | 799,825,498 | |
| | Office of National Security Adviser and Intelligence Community | 7,779,005,138 | 7,604,180,995 | |
| | National Planning Commission | 1,002,863,395 | 910,819,600 | |
| | Federal Office of Statistics | 927,409,194 | 912,402,588 | |
| | Other Agencies/Parastatals in the Presidency | 6,281,017,700 | 6,685,089,949 | |
| | Sub-Total | 27,186,940,239 | 26,522,544,769 | |
| 21. | National Assembly Office (Part I) | 2,350,212,383 | 1,776,212,383 | |
| | National Assembly Service Commission | 540,337,703 | 420,337,703 | |
| | PAC Secretariat | 100,000,000 | 60,000,000 | |
| | House of Representatives | 11,051,008,688 | 13,298,000,000 | |
| | Senate | 6,799,315,528 | 7,792,566,496 | |
| | Sub-Total | 20,840,874,302 | 23,347,116,582 | |
| 22 | States and Local Governments | 88,803,460 | 81,871,730 | |
| 23 | Police Formation and Commands | 47,468,266,983 | 56,269,101,515 | |
| 24. | Ministry of Women Affairs | 11,542,475,325 | 11,290,605,548 | |
| 25. | Agriculture & Natural Resources | 6,848,602,315 | 7,446,556,223 | |
| 26. | Office of Auditor-General for the Federation | 771,856,667 | 1,116,493,748 | |
| 28. | Code of Conduct Bureau | 263,101,100 | 323,703,138 | |
| 29. | Water Resources & Rural Development | 1,882,223,311 | 1,856,666,205 | |
| 30 | Defence | 54,114,111,039 | 54,575,272,206 | |
| 31. | National Population Commission | 66,243,200 | 1,963,546,292 | |
| | Sub-Total | 123,045,683,400 | 134,923,816,605 | |
| 32. | EDUCATION | | | |
| | Main (part I) | 2,655,386,200 | 2,784,347,056 | |
| | Parastatals (part II) | 2,663,161,045 | 2,316,799,045 | |
| | Unity School (part III) | 5,020,248,150 | 6,661,260,450 | |
| | Unity School Meal Subsidy | 1,211,624,000 | 1,271,239,000 | |
| | Education part IV (NUC) | 32,502,078,750 | 34,757,060,848 | |
| | Education part V (NBTE) | 9,305,965,702 | 8,832,903,685 | |
| | Education part VI : Commission for Colleges of Education | 4,990,762,521 | 4,785,182,121 | |
| | Education part VII : National Library of Nigeria | 381,997,447 | 366,475,447 | |
| | Universal Basic Education Part IX | 251,049,000 | 335,475,000 | |
| | Primary Education and Junior SS (Instructional Materials) | 1,000,000,000 | 1,100,000,000 | |
| | Nomadic Education(Instructional Materials) | 12,169,000 | 18,000,000 | |
| | Sub-Total | 59,994,441,815 | 63,228,742,652 | |
| 34. | Foreign Affairs part I | 2,614,315,280 | 2,295,937,653 | |
| 34. | Foreign Affairs part II | 10,689,892,160 | 12,032,066,700 | |
| | Sub-Total | 13,304,207,440 | 14,328,004,353 | |
| 35. | Finance | 14,615,721,800 | 12,707,219,026 | |
| 36.a | Health | 29,749,752,701 | 32,648,546,213 | |
| 37. | Industry | 1,792,432,166 | 1,807,889,530 | |
| 38. | Information and National Orientation Agency | 5,648,232,865 | 6,140,798,350 | |
| 39. | Internal Affairs | 15,410,108,313 | 13,808,167,037 | |
| 40 | Office of the Head of Service of the Federation | 2,167,541,334 | 1,699,171,012 | |
| 41. | Justice | 2,242,626,181 | 2,286,251,904 | |
| 42. | Labour and Productivity | 1,579,793,106 | 1,583,742,734 | |
| 43. | Power and Steel | 6,518,296,880 | 6,089,758,552 | |
| 44. | Science and Technology and 41 Parastatals | 2,913,657,633 | 2,538,832,490 | |
| 45. | Sports and Social Development | 1,548,452,223 | 30,227,986,266 | |
| 46. | Pubic Complaints Commission | 421,267,960 | 413,042,479 | |
| 47. | Federal Civil Service Commission | 255,206,680 | 294,412,160 | |
| 48. | Commerce | 1,507,512,681 | 1,605,006,760 | |
| 49. | Transport | 2,519,200,696 | 6,549,759,538 | |
| 50. | Petroleum Resources Part I (HQ) | 202,572,600 | 161,960,684 | |
| | Petroleum Resources Part II (PTI) | 1,875,052,530 | 1,860,885,490 | |
| | Petroleum Resources Part III (DPRS) | 3,070,212,800 | 3,168,492,284 | |
| | Nigerian Nuclear Regulatory Authority | 27,805,560 | 159,108,000 | |
| 51. | Works | 5,748,506,660 | 14,193,887,961 | |
| 51. | Housing | 495,547,320 | 1,963,040,211 | |
| 52. | Communications | 2,936,886,180 | 2,916,408,416 | |
| 53. | Consolidated Revenue Fund Charges, Excluding Debt Charges | 71,860,606,479 | 62,168,004,452 | |
| 54. | Independent National Electoral Commission | 1,488,493,880 | 10,000,000,000 | |
| 55. | Contingencies | 1,000,000,000 | 1,000,000,000 | |
| | Service-Wide Votes | 4,545,182,000 | 11,037,109,200 | |
| 58. | Ministry of Solid Minerals | 901,594,340 | 791,188,294 | |
| 59. | Aviation | 980,747,724 | 898,436,697 | |
| 60. | National Salaries and Wages Commission | 115,107,840 | 97,060,202 | |
| 61. | Federal Character Commission | 265,092,080 | 278,982,781 | |
| | Ministry of Inter-Governmental Affairs | | 100,000,000 | |
| | Office of Minister of Co-operation and Intergration in Africa | 339,429,901 | 300,983,381 | |
| | Ministry of Environment | 1,814,189,364 | 2,044,202,352 | |
| | Ministry of Police Affairs and Police Pension Office | 671,319,077 | 850,639,063 | |
| | Culture and Tourism | 1,811,032,421 | 1,998,770,821 | |
| | National Revenue Mobilisation Fiscal and Allocation Commission | 486,849,980 | 547,439,879 | |
| | Independent Corruption Practices and Other Related Offences Commissions | 480,000,000 | 398,000,000 | |
| | Domestic Debt Servicing | 134,000,000,000 | 74,000,000,000 | |
| | Sinking Fund for Payment of Judgement Debt by Ministry of Justice | 80,000,000 | 48,000,000 | |
| | Emergency/Disaster's Fund (Contingency) | 500,000,000 | 300,000,000 | |
| | Margin for Increased Costs | 3,500,000,000 | 2,100,000,000 | |
| | Sub-Total | 328,086,031,955 | 313,783,184,219 | |
| | Judiciary | 0 | 17,769,838,523 | |
| | GRAND TOTAL : | 572,458,179,151 | 593,903,247,703 | |