

CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003	YEAR 2004
		APPROPRIATION	APPROPRIATION
		APPROVAL	APPROVAL
		N	N
	<b>THE PRESIDENCY</b>		
	<b>STATE HOUSE</b>		
	<b>OVERHEAD COSTS</b>		
002001200020	Travel & Transport	76,200,000	81,620,861
002001200038	Utility Services	11,760,000	7,966,684
002001200046	Telephone Services	68,397,600	76,335,210
002001200053	Stationery	67,735,800	45,886,881
002001200061	Maintainance of Furniture	5,880,000	3,983,342
002001200079	Maintainance of Vehicles & other Capital Assets	36,000,000	24,387,808
002001200087	Consultancy Services	2,940,000	1,991,671
	Chief of Staff	12,000,000	0
	Chief Security Officer to C-in-C	11,375,400	0
	Budget Monitoring and Price Intelligence	150,000,000	112,865,868
002001200101	Training & Staff Development	17,640,000	11,950,026
002001200119	Entertainment & Hospitality	427,095,000	750,803,667
002001200127	Miscellaneous Expenses	36,000,000	57,920,582
002001200257	Maintainance of Presidential Villa	0	0
	On-Shore Component	550,000,000	547,591,515
	Off-Shore Component	1,272,200,000	1,182,811,539
002001200143	Motor Vehicle Advances	18,816,000	0
002001200224	Press Centre	11,760,000	7,966,684
	Expenses connected with overseas & Local Presidential Tour	1,320,000,000	881,457,656
	Rent/Maintenance of Residential Accommodations	29,400,000	0
	Mtc. & Running costs of Nnamdi Azikwe Int. Airport	23,520,001	15,933,369
	<b>Sub-Total</b>	<b>4,148,719,801</b>	<b>3,811,473,363</b>
	<b>SUMMARY: Part I</b>		
	Personnel Costs	159,552,480	493,427,751
	Overhead Costs	4,148,719,801	3,811,473,363
	<b>Total</b>	<b>4,308,272,281</b>	<b>4,304,901,114</b>
	<b>GRANTS, CONTRIBUTIONS AND SUBVENTIONS</b>		
	<b>Chief Security Officer to the Head of State</b>		
002082100011	Personnel Costs		0
002082200029	Overhead Costs	9,100,320	6,164,912
	<b>Total</b>	<b>9,100,320</b>	<b>6,164,912</b>
	<b>Chief of Staff</b>		
002083100013	Personnel Costs		0
002083200021	Overhead Costs	10,800,000	7,316,342
	<b>Total</b>	<b>10,800,000</b>	<b>7,316,342</b>
	<b>Public Communications Unit</b>		
	Personnel Costs		0
	Overhead Costs	38,400,000	92,500,000
	<b>Total</b>	<b>38,400,000</b>	<b>92,500,000</b>
	<b>Summary Part I</b>		
	Personnel Costs	159,552,480	493,427,751
	Overhead Costs	4,207,020,121	3,917,454,617
	<b>Total</b>	<b>4,366,572,601</b>	<b>4,410,882,368</b>
	<b>PART II</b>		
ii	<b>Aso Clinic (State House Clinic)</b>		
002086100010	Personnel Costs	147,203,397	180,000,000
002086200028	Overhead Costs	137,600,000	100,000,000
	<b>Total</b>	<b>284,803,397</b>	<b>280,000,000</b>
	<b>PRESIDENTIAL AIR FLEET</b>		
002079200022	Travel and Transport	10,926,671	9,176,033
002079200030	Utility Service	1,538,400	1,291,922
002079200048	Telephone Serv.	3,096,000	2,599,968
002079200055	Stationery	5,400,000	4,534,829
002079200063	Mtc. of Furniture	2,479,200	2,081,990
002079200071	Mtc. Of Vehicles & Other Capital Assets	6,840,000	5,000,000
002079200089	Consultancy Serv.	0	0
002079200097	Contribution & Subventions	742,200	623,287
002079200103	Training and Staff Dev.	210,000,000	171,354,442
002079200111	Entertainment & Hospitality	1,012,200	850,028
002079200129	Miscellaneous Expenses	1,854,600	1,557,462
002079200137	Contribution to Foreign Bodies	0	0
002079200145	Motor Vehicle Advances	9,081,000	0
002079200152	Presidential Fleet: Insurance	230,490,000	269,917,298
002079200160	Presidential Fleet: Maintenance	1,000,000,000	868,103,754
	Air Craft Refueling	157,000,000	131,845,940

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	Insurance Premum for the Strategic Fuel Reserve Dept & Fuel Bowser	24,150,000	20,280,761
	International Travel and Transport	6,000,000	5,038,698
	<b>SUB-TOTAL</b>	<b>1,670,610,271</b>	<b>1,494,256,412</b>
	<b>SUMMARY</b>		
	Personnel Costs	74,623,002	90,000,000
	Overhead Costs	1,670,610,271	1,494,256,412
	<b>Total</b>	<b>1,745,233,273</b>	<b>1,584,256,412</b>
	<b>GENERAL SUMMARY : STATE HOUSE</b>		
	Personnel Costs	381,378,879	763,427,751
	Overhead Costs	6,015,230,392	5,511,711,029
	<b>Total</b>	<b>6,396,609,271</b>	<b>6,275,138,780</b>

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	<b>OFFICE OF THE VICE PRESIDENT</b>		
002002200022	Travel and Transport	127,024,796	219,638,461
002002200030	Utility Service	5,398,744	4,151,116
002002200048	Telephone Serv.	8,890,732	6,836,120
002002200055	Stationery	15,670,849	27,546,000
002002200063	Mtc. of Furniture	9,339,004	12,180,799
002002200071	Mtc. of Vehicle & other Capital Assets	26,335,992	40,249,853
002002200089	Consultancy Serv.	8,087,578	5,000,000
002002200097	Contribution & Subventions	24,486,869	2,828,054
002002200130	Training and Staff Dev.	6,238,455	10,796,774
002002200211	Entertainment & Hospitality	8,928,088	71,345,279
002002200129	Miscellaneous Expenses	5,360,588	14,121,778
	International Travel and Transport	105,450,000	242,182,601
002002200186	Motor Vehicle Advances	4,370,654	0
	<b>SUB-TOTAL</b>	<b>355,582,349</b>	<b>656,876,835</b>
	<b>SUMMARY</b>		
	Personnel Costs	70,211,569	160,700,000
	Overhead Costs	355,582,349	656,876,835
	<b>Total</b>	<b>425,793,918</b>	<b>817,576,835</b>
	<b>Special Adviser ( Economic Matter)</b>		
	Personnel Costs	30,000,000	0
	Overhead Cost	20,000,000	7,878,083
	<b>TOTAL</b>	<b>50,000,000</b>	<b>7,878,083</b>
	<b>SPECIAL ASSISTANT (RESEARCH AND POLICY ANALYSIS)</b>		
	Personnel Cost	30,000,000	0
	Overhead Cost	20,000,000	7,878,083
	<b>TOTAL</b>	<b>50,000,000</b>	<b>7,878,083</b>
	<b>SENIOR SPECIAL ASSISTANT (NATIONAL EMERGENCY)</b>		
	Personnel Cost	30,000,000	0
	Overhead Cost	20,000,000	7,878,083
	<b>TOTAL</b>	<b>50,000,000</b>	<b>7,878,083</b>
	<b>SPECIAL ASSISTANT (POLITICAL - SOUTH)</b>		
	Personnel Cost	30,000,000	0
	Overhead Cost	20,000,000	7,878,083
	<b>TOTAL</b>	<b>50,000,000</b>	<b>7,878,083</b>
	<b>SUMMARY (MAIN OFFICE OF THE VICE PRESIDENT)</b>		
	Personnel Costs	190,211,569	160,700,000
	Overhead Costs	435,582,349	688,389,167
	<b>Total</b>	<b>625,793,918</b>	<b>849,089,167</b>
	<b>PART II - PARASTATALS</b>		
	<b>NIPSS</b>		
002076100016	Personnel Costs	144,197,223	118,485,115
002076200025	Overhead Costs	68,233,800	89,953,666
	World Tour of Course Participants.	80,307,000	112,331,177
	<b>Total</b>	<b>292,738,023</b>	<b>320,769,958</b>
	<b>NIIA</b>		
002077100019	Personnel Costs	99,024,123	88,040,087
002077200028	Overhead Costs	9,762,000	26,412,026
	<b>Total</b>	<b>108,786,123</b>	<b>114,452,113</b>
	<b>Bureau of Public Enterprise</b>		
	Personnel Costs	230,056,000	230,056,000
	Overhead Costs	444,000,000	444,000,000
	<b>Total</b>	<b>674,056,000</b>	<b>674,056,000</b>
	<b>EPCC SECRETARIAT</b>		
	Personnel Costs	0	0
	Overhead Costs	265,000,000	60,789,130
	<b>Total</b>	<b>265,000,000</b>	<b>60,789,130</b>
	<b>PART XVI - NATIONAL BOUNDARY COMMISSION</b>		
	<b>OVERHEAD COSTS</b>		
	Tavel and Transport	10,401,120	7,767,706
	Utility Service	1,560,000	1,165,030
	Telephone Service	1,039,680	776,448
	Stationery	5,200,320	3,883,674
	Mtc. of Furniture	2,079,840	1,553,254
	Mtc. of Veh. & Other Capital Assets	6,240,480	4,660,480
	Consultancy Service	2,079,840	1,553,254

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	Contribution and Subventions	259,680	193,933
	Training & Staff Dev.	3,120,000	2,330,062
	Entertainment & Hospitality	415,680	310,436
	Miscellaneous Expenses	9,321,120	6,961,147
	Contribution to Foreign Bodies	1,039,680	776,448
	Motor Vehicle Advances	2,079,840	1,553,254
	International Travel and Transport	2,880,000	2,150,825
	Conferences and Workshop	960,000	716,942
	Rent of Office Accommodation	576,000	430,165
	Insurance of Govt. Assets	960,000	716,942
	<b>Total</b>	<b>50,213,280</b>	<b>37,500,000</b>
	<b>Summary</b>		
	Personnel Costs	62,339,737	120,493,340
	Overhead Costs	50,213,280	37,500,000
	<b>Total</b>	<b>112,553,017</b>	<b>157,993,340</b>
	<b>PART XIX - NATIONAL EMERGENCY MANAGEMENT AGENCY</b>		
	Personnel Costs	98,412,140	52,929,239
	Overhead Costs	36,496,800	28,062,540
	<b>Total</b>	<b>134,908,940</b>	<b>80,991,779</b>
	<b>NIPC</b>		
003706100012	Personnel Costs	194,550,720	297,627,483
003706200021	Overhead Costs	73,526,080	59,525,496
	<b>Total</b>	<b>268,076,800</b>	<b>357,152,979</b>
	<b>PART II - SUMMARY</b>		
	Personnel Costs	828,579,943	907,631,264
	Overhead Costs	1,027,538,960	858,574,035
	<b>Total</b>	<b>1,856,118,903</b>	<b>1,766,205,299</b>
	<b>GENERAL SUMMARY:OFFICE OF VICE PRESIDENT &amp; PARASTATALS</b>		
	Personnel Costs	1,018,791,512	1,068,331,264
	Overhead Costs	1,463,121,309	1,546,963,202
	<b>Total</b>	<b>2,481,912,821</b>	<b>2,615,294,466</b>
	<b>ECONOMIC AND FINANCIAL CRIME COMMISSION</b>		
	Personnel Costs	0	202,630,432
	Overhead Costs	0	250,000,000
	Take Off Grant	400,000,000	0
	<b>Total</b>	<b>400,000,000</b>	<b>452,630,432</b>
	<b>STATE PROTOCOL</b>		
	<b>OVERHEAD COSTS</b>		
002003200024	Tavel and Transport	25,298,873	15,687,403
002003200032	Utility Services	2,522,954	1,564,441
002003200040	Telephone Serv.	2,018,363	1,251,553
002003200057	Stationery	4,529,374	3,345,798
002003200065	Mtc. of Furniture	3,027,544	1,877,329
002003200073	Mtc. of Veh. & Other Capital Assets	26,824,588	16,633,473
002003200081	Consultancy Services	140,496	0
002003200099	Contribution & Subventions	217,627	0
002003200105	Trairing and Staff Dev.	7,351,232	6,314,445
002003200113	Entertainment & Hospitality	46,342,009	28,735,895
002003200121	Miscellaneous Expenses	11,433,409	7,089,663
002003200139	Motor Vehicle Advances	2,831,992	0
	Security Vote	508,229	0
	<b>Total</b>	<b>133,046,690</b>	<b>82,500,000</b>
	<b>SUMMARY</b>		
	Personnel Costs	198,657,357	260,024,022
	Overhead Costs	133,046,690	82,500,000
	<b>Total</b>	<b>331,704,047</b>	<b>342,524,022</b>

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	<b>PART IV - OFFICE OF THE SGF</b>		
	<b>OVERHEAD COSTS</b>		
002006200021	Travel and Transport	27,117,394	38,583,896
002006200039	Utility Service	16,979,656	24,159,449
002006200047	Telephone Serv.	20,655,098	29,389,039
002006200054	Stationery	23,116,291	32,890,940
002006200062	Maintenace of Furniture and Office Equipment	6,781,192	9,648,597
002006200070	Mtc. of Veh. & Other Capital Assets	30,198,673	42,968,084
002006200088	Consultancy Serv.	2,019,525	2,873,475
002006200096	Contribution and Subventions	45,910,725	65,323,927
002006200102	Training and Staff Development	18,957,217	26,973,215
002006200110	Entertainment & Hospitality	4,470,595	6,360,972
002006200128	Miscellaneous Expenses	4,320,000	6,146,698
002006200136	Contribution to Foreign Bodies	479,378	682,080
	International Travel and Transport	12,960,000	18,440,094
002006200144	Motor Vehicle Advances	3,576,476	5,088,777
	Conferences and Workshops	3,240,000	4,610,024
	Rents of Office and Residential Accommodation	49,929,533	71,042,075
	Settlement of Hotel Bills	9,600,000	13,659,329
	Settlement of NEPA/Water Bills	9,600,000	13,659,329
	<b>Total</b>	<b>289,911,753</b>	<b>412,500,000</b>
	<b>SUMMARY</b>		
	Personnel Costs	509,913,745	1,225,480,781
	Overhead Costs	289,911,753	412,500,000
	<b>Total</b>	<b>799,825,498</b>	<b>1,637,980,781</b>
	<b>OVERHEAD COSTS: OFFICE OF NATIONAL SECURITY ADVISER</b>		
002009200028	Travel and Transport	105,746,869	93,253,900
002009200036	Utility Service	227,227	200,382
002009200044	Telephone Serv.	4,544,537	4,007,644
002009200051	Stationery	1,636,033	1,442,752
002009200069	Mtc. of Furniture	2,272,268	2,003,822
002009200077	Mtc. of Veh. & Other Capital Assets	3,635,629	3,206,115
002009200085	Consultancy Serv.	908,908	801,529
002009200093	Contribution and Subventions	6,816,805	6,011,466
002009200109	Training and Staff Development	16,133,105	14,227,135
002009200117	Entertainment & Hospitality	227,227	200,382
002009200125	Miscellaneous Expenses	1,590,587	1,402,675
002009200141	Motor Vehicle Advances	0	0
	Admin. and Welfare of Political Refugee and Entourage	21,813,775	19,236,689
	Maintenance of Presidential Yacht	4,544,537	4,007,644
	Community Clinic	11,361,340	10,019,108
	International Travel and Transport	18,000,000	15,873,474
002009200214	Executive Fleet Insurance Premium	1,680,000	1,481,524
	Maintenace of Presidential Security System	12,000,000	10,582,316
	Rent of Office and Residential Accommodation	1,800,000	1,587,346
	Conference and Workshops	600,000	529,116
	Security Awareness Seminar Workshop	600,000	529,116
	<b>Total</b>	<b>216,138,847</b>	<b>190,604,135</b>
	<b>SUMMARY</b>		
	Personnel Costs	26,311,920	53,807,238
	Overhead Costs	216,138,847	190,604,135
	<b>Total</b>	<b>242,450,767</b>	<b>244,411,373</b>
	<b>PARTII - INTELLIGENCE COMMUNITY</b>		
	<b>SPECIAL OPERATIONS FUNDS</b>		<b>3,000,000,000</b>
	Personnel Costs	6,815,632,860	8,010,167,336
	Overhead Costs	546,097,368	1,809,395,865
	<b>Total</b>	<b>7,361,730,228</b>	<b>9,819,563,201</b>
	<b>SUMMARY:- Total Security</b>		
	Special Operation Funds		3,000,000,000
	Personnel Costs	6,841,944,780	8,063,974,574
	Overhead Costs	762,236,215	2,000,000,000
	<b>Total</b>	<b>7,604,180,995</b>	<b>13,063,974,574</b>

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<b>PART VIII - NATIONAL PLANNING COMMISSION</b>			
<b>OVERHEAD COSTS</b>			
002024200024	Travel and Transport	11,114,491	9,995,571
002024200032	Utility Services	1,407,234	1,265,565
002024200040	Telephone Services	2,975,026	2,675,524
002024200057	Stationery	2,451,212	2,204,443
002024200065	Mtc. of Furniture	1,947,556	1,751,491
002024200073	Mtc. of vehicle & other Capital Assets	8,371,859	7,529,046
002024200081	Consultancy services	126,466	113,734
002024200099	Contribution and Subventions	3,052,551	2,745,244
002024200105	Training and Staff Dev.	1,572,076	1,413,812
002024200113	Entertainment and Hospitality	1,239,338	1,114,571
002024200121	Miscellaneous Expenses	5,120,543	4,605,047
002024200139	Contribution to Foreign Bodies	37,463,556	33,692,019
002024200147	Motor Vehicle Advances	2,522,934	2,268,945
	International Travel and Transport	7,779,308	6,996,148
	Joint Commission Meetings	1,329,384	1,195,552
	Servicing Donor Meetings	352,569	317,075
002024200210	Maintenance of Miro-Computers	2,142,892	1,927,162
002024200228	Project Monitoring	4,731,647	4,255,303
002024200236	Joint Planning Board/Economic Advisory Meetings	2,196,307	1,975,200
002024200244	National Data Bank	0	0
2024200251	Bilateral Economic Relations Matters	1,817,791	1,634,790
	Nigeria Economic Submit	360,000	323,758
	<b>Sub-Total: NPC</b>	<b>100,074,740</b>	<b>90,000,000</b>
<b>SUMMARY</b>			
	Personnel Costs	264,597,338	338,057,696
	Overhead Costs	100,074,740	90,000,000
	<b>Total</b>	<b>364,672,078</b>	<b>428,057,696</b>
<b>PART II - PARASTATALS</b>			
1	Centre for Management Development		
002072100017	Personnel Costs	135,780,150	116,529,452
002072200026	Overhead Costs	9,160,320	6,870,240
	<b>Total</b>	<b>144,940,470</b>	<b>123,399,692</b>
2	Administration		
002073100019	Personnel Costs	61,624,436	54,349,740
002073200028	Overhead Costs	10,632,960	7,974,720
	<b>Total</b>	<b>72,257,396</b>	<b>62,324,460</b>
3	National Manpower Board		
002074100012	Personnel Costs	57,443,340	88,473,994
002074200021	Overhead Costs	17,751,360	74,171,293
i	Nigeria Manpower Stock and Requirement	24,000,000	33,000,000
ii	Education Manpower Supply Study	49,200,000	36,900,000
	<b>Total</b>	<b>148,394,700</b>	<b>232,545,287</b>
4	NISER		
002075100014	Personnel Costs	157,490,116	135,196,886
002075200023	Overhead Costs	11,619,840	8,714,880
	<b>Total</b>	<b>169,109,956</b>	<b>143,911,766</b>
	National Data Bank		
002087100013	Personnel Costs	8,484,360	2,220,480
002087200021	Overhead Costs	2,960,640	500,000
	<b>Total</b>	<b>11,445,000</b>	<b>2,720,480</b>
<b>SUMMARY PART II - PARASTATALS</b>			
	Personnel Costs	420,822,402	396,770,552
	Overhead Costs	125,325,120	161,260,893
	<b>Total</b>	<b>546,147,522</b>	<b>558,031,445</b>
<b>SUMMARY: NPC &amp; PARASTATALS</b>			
	Personnel Costs	685,419,740	734,828,248
	Overhead Costs	225,399,860	251,260,893
	<b>Total</b>	<b>910,819,600</b>	<b>986,089,141</b>

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	<b>FEDERAL OFFICE OF STATISTICS</b>		
002025200026	Travel and Transport	11,084,179	11,277,744
002025200034	Utility Services	4,572,515	4,652,366
002025200042	Telephone Services	3,429,386	3,489,274
002025200059	Stationery	8,202,603	8,345,846
002025200067	Mtc. of Office F/Equipment	1,905,215	1,938,486
002025200075	Mtc. of Vehicles & Other Assets	6,096,686	6,203,153
002025200083	Consultancy Services	381,043	387,697
002025200091	Contributions and Subventions	1,524,172	1,550,789
002025200107	Training and Staff Dev.	5,334,601	5,427,760
002025200115	Entertainment and Hospitality	381,043	387,697
002025200131	Miscellaneous Expenses	2,575,732	2,620,713
	Contribution to Foreign Bodies	76,208	77,539
002025200149	Motor Vehicle Advances	1,524,170	1,550,787
	International Travel and Transport	0	0
002025200212	Statistical Surveys	4,847,874	4,932,533
002025200220	Maintenance of Computers	2,286,257	2,326,182
	Rent of Office/Accommodation	1,800,000	1,831,434
	<b>Sub-Total</b>	<b>56,021,684</b>	<b>57,000,000</b>
	<b>SUMMARY</b>		
	Personnel Costs	856,380,904	1,048,270,049
	Overhead Costs	56,021,684	57,000,000
	<b>Total</b>	<b>912,402,588</b>	<b>1,105,270,049</b>
	<b>COMMISSION PART II AND F.O.S.</b>		
	Personnel Costs	1,541,800,644	1,783,098,297
	Overhead Costs	281,421,544	308,260,893
	<b>Total</b>	<b>1,823,222,188</b>	<b>2,091,359,190</b>

CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL
	<b>OTHER AGENCIES/PARASTATALS IN THE PRESIDENCY</b>		
<b>2</b>	<b>PRESIDENTIAL ADVISORY COMMITTEE</b>		
002011100015	Personnel Costs	11,814,660	27,808,127
002011200024	Overhead Costs	28,800,000	22,500,000
	<b>Total</b>	<b>40,614,660</b>	<b>50,308,127</b>
<b>3</b>	<b>URBAN MASS TRANSIT</b>		
002013100019	Personnel Costs	100,046,700	0
002013200028	Overhead Costs	0	0
	<b>Total</b>	<b>100,046,700</b>	<b>0</b>
<b>4</b>	<b>CODE OF CONDUCT TRIBUNAL</b>		
002015100014	Personnel Costs	33,641,870	66,736,731
002015200023	Overhead Costs	14,400,000	26,694,692
	<b>Total</b>	<b>48,041,870</b>	<b>93,431,423</b>
<b>5</b>	<b>UTILITY CHARGES COMMISSION</b>		
	Personnel Costs	6,587,177	9,577,846
	Overhead Costs	2,635,680	2,873,354
	<b>Total</b>	<b>9,222,857</b>	<b>12,451,200</b>
<b>6</b>	<b>FEDERAL ROAD SAFETY COMMISSION</b>		
	Personnel Costs	2,660,830,480	2,941,568,772
	Overhead Costs	175,682,784	276,000,000
	<b>Total</b>	<b>2,836,513,264</b>	<b>3,217,568,772</b>
<b>7</b>	<b>NATIONAL COMMISSION FOR REFUGEES</b>		
	Personnel Costs	27,989,820	46,797,656
	Overhead Costs	14,400,000	15,000,000
	<b>Total</b>	<b>42,389,820</b>	<b>61,797,656</b>
<b>8</b>	<b>WELFARE OF FORMER HEADS OF STATE</b>		
	Personnel Costs		0
	Overhead Costs	28,800,000	75,000,000
	<b>Total</b>	<b>28,800,000</b>	<b>75,000,000</b>
<b>9</b>	<b>NATIONAL ECONOMIC INTELLIGENCE COMMITTEE</b>		
	Personnel Costs	63,480,000	43,023,031
	Overhead Costs	15,120,000	40,000,000
	<b>Total</b>	<b>78,600,000</b>	<b>83,023,031</b>
<b>10</b>	<b>SUPREME COUNCIL FOR SPORTS IN AFRICA</b>		
	Personnel Costs	62,559,692	65,000,000
	Overhead Costs	26,828,400	22,500,000
	<b>Total</b>	<b>89,388,092</b>	<b>87,500,000</b>
<b>12</b>	<b>LAGOS LIAISON OFFICE</b>		
	Personnel Costs	113,509,680	157,961,082
	Overhead Costs	13,320,000	47,388,325
	<b>Total</b>	<b>126,829,680</b>	<b>205,349,407</b>
<b>13</b>	<b>ECOLOGICAL FUND OFFICE</b>		
	Personnel Costs		0
	Overhead Costs	7,200,000	7,200,000
	<b>Total</b>	<b>7,200,000</b>	<b>7,200,000</b>
<b>14</b>	<b>CABINET SECRETARIAT</b>		
	Personnel Costs		0
	Overhead Costs	36,000,000	75,000,000
	<b>Total</b>	<b>36,000,000</b>	<b>75,000,000</b>
<b>15</b>	<b>ENERGY COMMISSION OF NIGERIA AND OTHER ENERGY CENTRES</b>		
	Personnel Costs	234,824,606	212,481,225
	Overhead Costs	270,000,000	175,000,000
	<b>Total</b>	<b>504,824,606</b>	<b>387,481,225</b>
<b>16</b>	<b>NATIONAL HOSPITAL</b>		
	Personnel Costs	652,791,840	461,577,267
	Overhead Costs		685,000,000
	<b>Total</b>	<b>652,791,840</b>	<b>1,146,577,267</b>
<b>17</b>	<b>SMALL AND MEDIUM SCALE ENTERPRISES DEVELOPMENT AGENCY OF NIGERIA</b>		
	Personnel Costs		100,000,000
	Overhead Costs		400,000,000
	<b>Total</b>		<b>500,000,000</b>



CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL
18	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS & OTHER RELATED MATTERS		
	Personnel Costs		106,837,332
	Overhead Costs		37,500,000
	<b>Total</b>		<b>144,337,332</b>
19	OFFICE HONOURABLE MINISTER FOR SPECIAL PROJECT		
	Personnel Costs		0
	Overhead Costs	9,720,000	0
	<b>Total</b>	<b>9,720,000</b>	<b>0</b>
20	OFFICE OF HONOURABLE MINISTER INTER-GOVERNMENTAL RELATIONS		
	Personnel Costs	0	0
	Overhead Costs	9,720,000	0
	<b>Total</b>	<b>9,720,000</b>	<b>0</b>
21	HONOURABLE MINISTER SPECIAL DUTIES		
	Personnel Costs	0	0
	Overhead Costs	9,720,000	0
	<b>Total</b>	<b>9,720,000</b>	<b>0</b>
22	HONOURABLE MINISTER ECONOMIC MATTERS		
	Personnel Costs	0	0
	Overhead Costs	13,320,000	0
	<b>Total</b>	<b>13,320,000</b>	<b>0</b>
23	SPECIAL ADVISER (UTILITIES)		
	Personnel Costs	0	0
	Overhead Costs	18,000,000	0
	<b>Total</b>	<b>18,000,000</b>	<b>0</b>
24	SENIOR SPECIAL ASST. (NOA)		
	Personnel Costs	0	0
	Overhead Costs	5,400,000	0
	<b>Total</b>	<b>5,400,000</b>	<b>0</b>
25	PLO SENATE		
	Personnel Costs	0	0
	Overhead Costs	8,100,000	0
	<b>Total</b>	<b>8,100,000</b>	<b>0</b>
26	PLO HOUSE OF REPRESENTATIVES		
	Personnel Costs	0	0
	Overhead Costs	8,100,000	0
	<b>Total</b>	<b>8,100,000</b>	<b>0</b>
27	SPECIAL ADVISER (WOMEN AFFAIRS)		
	Personnel Costs	0	0
	Overhead Costs	9,000,000	0
	<b>Total</b>	<b>9,000,000</b>	<b>0</b>
28	SPECIAL ADVISER (EDUCATION)		
	Personnel Costs	0	0
	Overhead Costs	5,400,000	0
	<b>Total</b>	<b>5,400,000</b>	<b>0</b>
29	SPECIAL ADVISER (FOOD SECURITY)		
	Personnel Costs	0	0
	Overhead Costs	6,480,000	0
	<b>Total</b>	<b>6,480,000</b>	<b>0</b>
30	SPECIAL ADVISER (INTERNATIONAL RELATION)		
	Personnel Costs	0	0
	Overhead Costs	12,600,000	0
	<b>Total</b>	<b>12,600,000</b>	<b>0</b>
31	SPECIAL ADVISER (POLITICAL)		
	Personnel Costs		0
	Overhead Costs	5,400,000	7,500,000
	<b>Total</b>	<b>5,400,000</b>	<b>7,500,000</b>
32	SPECIAL ADVISER (INTER-PARTY RELATIONS)		
	Personnel Costs		0
	Overhead Costs	5,400,000	7,500,000
	<b>Total</b>	<b>5,400,000</b>	<b>7,500,000</b>
33	SPECIAL ADVISER (ECONOMIC AFFAIRS V. P.)		

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	Personnel Costs		0
	Overhead Costs	5,400,000	7,500,000
	<b>Total</b>	<b>5,400,000</b>	<b>7,500,000</b>
<b>34</b>	<b>SPECIAL ADVISER (POLITICAL V. P.)</b>		
	Personnel Costs		0
	Overhead Costs	5,400,000	7,500,000
	<b>Total</b>	<b>5,400,000</b>	<b>7,500,000</b>
<b>35</b>	<b>SPECIAL ADVISER (NATIONAL ASSEMBLY)</b>		
	Personnel Costs		0
	Overhead Costs	68,400,000	60,000,000
	<b>Total</b>	<b>68,400,000</b>	<b>60,000,000</b>
<b>36</b>	<b>SNR SPECIAL ASST. (BUDGET MONITORING AND PRICE INTELLIGENCE UNIT)</b>		
	Personnel Costs		
	Overhead Costs	5,400,000	
	<b>Total</b>	<b>5,400,000</b>	
<b>37</b>	<b>SENIOR SPECIAL ASST. (CONSTITUTIONAL AND LEGAL MATTERS)</b>		
	Personnel Costs		0
	Overhead Costs	5,400,000	7,500,000
	<b>Total</b>	<b>5,400,000</b>	<b>7,500,000</b>
<b>38</b>	<b>SENIOR SPECIAL ASST. (ARTS AND CULTURE)</b>		
	Personnel Costs		0
	Overhead Costs	5,400,000	7,500,000
	<b>Total</b>	<b>5,400,000</b>	<b>7,500,000</b>
<b>39</b>	<b>SENIOR SPECIAL ASST. (EMPLOYER AND PRIVATE SECTOR)</b>		
	Personnel Costs		0
	Overhead Costs	5,400,000	7,500,000
	<b>Total</b>	<b>5,400,000</b>	<b>7,500,000</b>
<b>40</b>	<b>SENIOR SPECIAL ASST. (CONFLIT RESOLUTION)</b>		
	Personnel Costs		0
	Overhead Costs	5,400,000	7,500,000
	<b>Total</b>	<b>5,400,000</b>	<b>7,500,000</b>
<b>41</b>	<b>SNR. SPECIAL ASST. (CONSTITUTIONAL MATTERS)</b>		
	Personnel Costs		0
	Overhead Costs	5,400,000	11,250,000
	<b>Total</b>	<b>5,400,000</b>	<b>11,250,000</b>
<b>42</b>	<b>SENIOR SPECIAL ASST. (SPECIAL DUTIES/DISCOMFORT UNIT)</b>		
	Personnel Costs		0
	Overhead Costs	18,000,000	7,500,000
	<b>Total</b>	<b>18,000,000</b>	<b>7,500,000</b>
<b>43</b>	<b>SPECIAL ADVISER (INTRA-PARTY RELATIONS)</b>		
	Personnel Costs		0
	Overhead Costs	0	7,500,000
	<b>Total</b>	<b>0</b>	<b>7,500,000</b>
<b>44</b>	<b>SPECIAL ADVISER (ETHICS &amp; GOOD GOVERNANCE)</b>		
	Personnel Costs		0
	Overhead Costs	0	11,250,000
	<b>Total</b>	<b>0</b>	<b>11,250,000</b>
<b>45</b>	<b>SPECIAL ADVISER ON MANUFACTURING AND PRIVATE SECTOR</b>		
	Personnel Costs		0
	Overhead Costs		7,500,000
	<b>Total</b>		<b>7,500,000</b>
<b>46</b>	<b>SPECIAL ADVISER ON AFRICAN GROWTH &amp; OPPORTUNITY ACT (AGOA)</b>		
	Personnel Costs		0
	Overhead Costs		11,250,000
	<b>Total</b>		<b>11,250,000</b>
<b>47</b>	<b>SPECIAL ADVISER ON BUDGET</b>		
	Personnel Costs		0
	Overhead Costs	0	11,250,000
	<b>Total</b>	<b>0</b>	<b>11,250,000</b>
<b>48</b>	<b>SPECIAL ADVISER ON CULTURAL AFFAIRS AND TRADITIONAL MATTERS</b>		
	Personnel Costs		0
	Overhead Costs		7,500,000

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	<b>Total</b>		<b>7,500,000</b>
<b>49</b>	<b>SPECIAL ADVISER ON RELATIONS WITH CIVIL SOCIETY</b>		
	Personnel Costs		0
	Overhead Costs		15,000,000
	<b>Total</b>		<b>15,000,000</b>
<b>50</b>	<b>SPECIAL ADVISER ON POLICY AND PROGRAMME MONITORING</b>		
	Personnel Costs		0
	Overhead Costs		8,625,000
	<b>Total</b>		<b>8,625,000</b>
<b>51</b>	<b>SPECIAL ADVISER ON POLITICAL AFFAIRS (VICE PRESIDENT)</b>		
	Personnel Costs		0
	Overhead Costs		7,500,000
	<b>Total</b>		<b>7,500,000</b>
<b>52</b>	<b>POLITICAL ADVISER TO THE PRESIDENT</b>		
	Personnel Costs		0
	Overhead Costs		15,000,000
	<b>Total</b>		<b>15,000,000</b>
<b>53</b>	<b>SPECIAL ADVISER ON INFORMAL SECTOR</b>		
	Personnel Costs		0
	Overhead Costs		5,025,000
	<b>Total</b>		<b>5,025,000</b>
<b>54</b>	<b>SENIOR SPECIAL ASST. (RESEARCH STRATEGY AND SPEECH WRITING)</b>		
	Personnel Costs		0
	Overhead Costs		7,500,000
	<b>Total</b>		<b>7,500,000</b>
<b>55</b>	<b>SENIOR SPECIAL ADVISER ON POLICY AND PROGRAMME MONITORING (VP)</b>		
	Personnel Costs		0
	Overhead Costs		7,500,000
	<b>Total</b>		<b>7,500,000</b>
<b>56</b>	<b>SENIOR SPECIAL ASST. SPECIAL DUTIES (VP)</b>		
	Personnel Costs		0
	Overhead Costs		7,500,000
	<b>Total</b>		<b>7,500,000</b>
<b>57</b>	<b>SENIOR SPECIAL ASST. (POLITICAL MATTERS PRESIDENT)</b>		
	Personnel Costs		0
	Overhead Costs		7,500,000
	<b>Total</b>		<b>7,500,000</b>
<b>58</b>	<b>SENIOR SPECIAL ASST. SOCIAL SERVICE (COS)</b>		
	Personnel Costs		0
	Overhead Costs		7,500,000
	<b>Total</b>		<b>7,500,000</b>
<b>59</b>	<b>SENIOR SPECIAL ASST. RESEARCH AND LIAISON (COS)</b>		
	Personnel Costs		0
	Overhead Costs		7,500,000
	<b>Total</b>		<b>7,500,000</b>
<b>60</b>	<b>PRESIDENTIAL PROJECT IMPLEMENTATION COMMITTEE OF VAMED/FGN REHABILITATION OF 8 TEACHING HOSPITALS</b>		
	Personnel Costs		0
	Overhead Costs		15,000,000
	<b>Total</b>		<b>15,000,000</b>
<b>61</b>	<b>NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT (NEPAD)</b>		
	Personnel Costs		0
	Overhead Costs		37,500,000
	<b>Total</b>		<b>37,500,000</b>
<b>62</b>	<b>OSGF AND ITS AGENCIES RENT OBLIGATIONS</b>		
	Personnel Costs		0
	Overhead Costs		75,000,000
	<b>Total</b>		<b>75,000,000</b>
<b>63</b>	<b>SENIOR SPECIAL ASST. (ANTI-CORRUPTION &amp; TRANSPARENCY MATTERS)</b>		
	Personnel Costs		0
	Overhead Costs	5,400,000	0

CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL
	<b>Total</b>	<b>5,400,000</b>	<b>0</b>
<b>64</b>	<b>SENIOR SPECIAL ASST. (HUMAN RESOURCES, SCIENCE AND TECHNOLOGY PROMOTION)</b>		
	Personnel Costs		
	Overhead Costs	5,400,000	0
	<b>Total</b>	<b>5,400,000</b>	<b>0</b>
<b>65</b>	<b>SENIOR SPECIAL ASST. (CONFLICT RESOLUTION)</b>		
	Personnel Costs		
	Overhead Costs	12,240,000	0
	<b>Total</b>	<b>12,240,000</b>	<b>0</b>
<b>66</b>	<b>SENIOR SPECIAL ASST. (G. 77)</b>		
	Personnel Costs		
	Overhead Costs	5,400,000	0
	<b>Total</b>	<b>5,400,000</b>	<b>0</b>
<b>67</b>	<b>SENIOR SPECIAL ASST. (SPACE SCIENCE &amp; TECHNOLOGY)</b>		
	Personnel Costs		
	Overhead Costs	6,480,000	0
	<b>Total</b>	<b>6,480,000</b>	<b>0</b>
<b>68</b>	<b>SPECIAL ASST. (BUDGET MATTERS)</b>		
	Personnel Costs		
	Overhead Costs	5,400,000	0
	<b>Total</b>	<b>5,400,000</b>	<b>0</b>
<b>69</b>	<b>SPECIAL ASST. (UTILITIES)</b>		
	Personnel Costs		
	Overhead Costs	5,400,000	0
	<b>Total</b>	<b>5,400,000</b>	<b>0</b>
<b>70</b>	<b>SPECIAL ASST./PERSONAL ASSISTANTS</b>		
	Personnel Costs		0
	Overhead Costs	72,000,000	75,000,000
	<b>Total</b>	<b>72,000,000</b>	<b>75,000,000</b>
<b>71</b>	<b>NATIONAL COUNCIL ON NIGERIA VISION</b>		
	Personnel Costs		0
	Overhead Costs	10,260,000	7,500,000
	<b>Total</b>	<b>10,260,000</b>	<b>7,500,000</b>
<b>72</b>	<b>PRESIDENTIAL CONSULTATIVE COMM. ON THE REVITALISATION OF THE ECONOMY</b>		
	Personnel Costs		0
	Overhead Costs	2,700,000	0
	<b>Total</b>	<b>2,700,000</b>	<b>0</b>
<b>73</b>	<b>PERSONAL ASSISTANTS TO THE PRESIDENT ON PRESS MATTERS</b>		
	Personnel Costs		0
	Overhead Costs	5,400,000	0
	<b>Total</b>	<b>5,400,000</b>	<b>0</b>
<b>74</b>	<b>POVERTY ALLEVIATION COUNCIL</b>		
	Personnel Costs		0
	Overhead Costs	22,454,880	0
	<b>Total</b>	<b>22,454,880</b>	<b>0</b>
<b>75</b>	<b>HUMAN RIGHTS VIOLATIONS INVESTIGATION PANEL</b>		
	Personnel Costs	23,460,000	0
	Overhead Costs	13,841,280	7,500,000
	<b>Total</b>	<b>37,301,280</b>	<b>7,500,000</b>
<b>76</b>	<b>PANEL ON FEDERAL GOVERNMENT LANDED PROPERTY</b>		
	Personnel Costs		0
	Overhead Costs	6,204,960	0
	<b>Total</b>	<b>6,204,960</b>	<b>0</b>
<b>77</b>	<b>PANEL ON UNCOMPLETED PROJECTS</b>		
	Personnel Costs		0
	Overhead Costs	6,204,960	0
	<b>Total</b>	<b>6,204,960</b>	<b>0</b>
<b>78</b>	<b>SENIOR SPECIAL ASST. HIV/NACA</b>		
	Personnel Costs		0
	Overhead Costs	5,400,000	37,500,000
	<b>Total</b>	<b>5,400,000</b>	<b>37,500,000</b>
<b>79</b>	<b>MAINTENANCE OF NEW FEDERAL SECRETARIAT</b>		

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	Personnel Costs		0
	Overhead Costs	70,920,000	75,000,000
	<b>Total</b>	<b>70,920,000</b>	<b>75,000,000</b>
<b>80</b>	<b>INSURANCE COVER FOR THE NEW FEDERAL SECRETARIAT COMPLEX</b>		
	Personnel Costs		0
	Overhead Costs	23,400,000	0
	<b>Total</b>	<b>23,400,000</b>	<b>0</b>
<b>81</b>	<b>NATIONAL MERIT AWARD</b>		
	Personnel Costs		0
	Overhead Costs	9,449,760	33,750,000
	<b>Total</b>	<b>9,449,760</b>	<b>33,750,000</b>
<b>82</b>	<b>NIGERIA SINCE INDEPENDENCE PROJECT</b>		
	Personnel Costs		0

CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL
	Overhead Costs	1,185,600	0
	<b>Total</b>	<b>1,185,600</b>	<b>0</b>
<b>83</b>	<b>NAPEP</b>		
	Personnel Costs	1,300,000,000	999,195,031
	Overhead Costs	112,848,000	299,758,509
	<b>Total</b>	<b>1,412,848,000</b>	<b>1,298,953,540</b>
<b>84</b>	<b>PETROLEUM PRODUCTS PRICING REGULATORY AGENCY</b>		
	Personnel Costs		224,743,564
	Overhead Costs	0	150,000,000
	<b>Total</b>	<b>0</b>	<b>374,743,564</b>
<b>85</b>	<b>SOUTH-SOUTH HEALTH CARE PROGRAMME</b>		
	Personnel Costs		0
	Overhead Costs	17,284,320	130,000,000
	<b>Total</b>	<b>17,284,320</b>	<b>130,000,000</b>
<b>86</b>	<b>OTHER PANELS AND COMMISSION OF ENQUIRES</b>		
	Personnel Costs		
	Overhead Costs	79,132,800	215,250,000
	<b>Total</b>	<b>79,132,800</b>	<b>215,250,000</b>
	<b>PARASTATAL SUMMARY</b>		
	Personnel Costs	5,291,536,525	5,463,307,664
	Overhead Costs	1,393,553,424	3,357,564,880
	<b>Total</b>	<b>6,685,089,949</b>	<b>8,820,872,544</b>
	<b>PRESIDENCY: GENERAL SUMMARY</b>		
	Personnel Costs	14,523,644,342	18,830,274,785
	Overhead Costs	11,880,321,971	16,469,500,004
	<b>Total</b>	<b>26,403,966,313</b>	<b>35,299,774,789</b>

CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL
HEAD:00210000009	<b>NATIONAL ASSEMBLY OFFICE</b>		
	<b>MANAGEMENT</b>		
	Personnel Costs	915,212,383	825,170,812
	Overhead Costs	861,000,000	1,728,366,187
	<b>Total</b>	<b>1,776,212,383</b>	<b>2,553,536,999</b>
	<b>NATIONAL ASSEMBLY SERVICE COMMISSION</b>		
	Personnel Costs	240,337,703	100,037,517
	Overhead Costs	180,000,000	112,500,000
	<b>Total</b>	<b>420,337,703</b>	<b>212,537,517</b>
	<b>PAC SECRETARIAT HOUSE</b>		
	Personnel Costs		
	Overhead Costs	30,000,000	72,500,000
	<b>Total</b>	<b>30,000,000</b>	<b>72,500,000</b>
	<b>PAC SECRETARIAT SENATE</b>		
	Personnel Costs		
	Overhead Costs	30,000,000	72,500,000
	<b>Total</b>	<b>30,000,000</b>	<b>72,500,000</b>
	<b>MANAGEMENT SUMMARY</b>		
	Personnel Costs	1,155,550,086	925,208,329
	Overhead Costs	1,071,000,000	1,985,866,187
	<b>Total</b>	<b>2,226,550,086</b>	<b>2,911,074,516</b>
	<b>HOUSE OF REPRESENTATIVES</b>		
	Personnel Costs	2,947,477,521	1,276,533,426
	Overhead Costs	10,350,522,479	15,400,000,000
	<b>Total</b>	<b>13,298,000,000</b>	<b>16,676,533,426</b>
	<b>SENATE</b>		
	Personnel Costs	1,269,378,736	491,962,802
	Overhead Costs	6,523,187,760	10,750,000,000
	<b>Total</b>	<b>7,792,566,496</b>	<b>11,241,962,802</b>
	<b>LEGISLATIVE AIDES</b>		<b>1,399,753,591</b>
	<b>GENERAL SUMMARY (NATIONAL ASSEMBLY)</b>		
	Personnel Costs	5,372,406,343	4,093,458,148
	Overhead Costs	17,944,710,239	28,135,866,187
	<b>GRAND TOTAL</b>	<b>23,317,116,582</b>	<b>32,229,324,335</b>

CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL
<b>HEAD:002200000009 - MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES</b>			
0022002000028	Travel and Transport	3,061,440	70,816,219
0022002000036	Utility Services	837,600	5,968,846
0022002000044	Telephone Services	743,520	5,298,420
0022002000051	Stationery	1,562,880	11,137,286
0022002000069	Maintenance of Furniture and Equipment	741,120	5,281,317
0022002000077	Maintenance of Vehicles and Other Capital Assets	3,096,960	22,069,339
0022002000085	Consultancy Services	192,960	9,125,058
0022002000093	Contributions and Subventions	853,920	6,085,145
0022002000109	Training and Staff Development	1,031,040	22,347,325
0022002000117	Entertainment and Hospitality	418,560	2,982,713
0022002000125	Miscellaneous Expenses	1,884,960	23,432,470
0022002000133	Contribution to Foreign Bodies	644,160	4,590,368
	International Travel and Transport	576,000	15,104,651
	Rent of Office and Residential, Accommodation	0	0
	Conference and Workshops	384,000	42,736,434
	Insurance of Government Assets	384,000	2,736,434
0022002000141	Motor Vehicle Advances	160,800	1,145,882
	Capacity Building at Local Govt	618,240	25,405,659
	Manpower Audit at Local Govt.	384,000	2,736,434
	National Merit Award		145,000,000
	Counterpart Funding		10,000,000
	<b>Total</b>	<b>17,576,160</b>	<b>434,000,000</b>
	<b>SUMMARY</b>		
	Personnel Costs	64,295,570	250,000,000
	Overhead Costs	17,576,160	434,000,000
	<b>Total: Inter-Governmental Affairs</b>	<b>81,871,730</b>	<b>684,000,000</b>



CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL
<b>Head 00230000009 - POLICE FORMATIONS AND COMMANDS</b>			
002302200023	Travel and Transport	886,943,938	617,057,476
	International Travel and Transport	120,000,000	100,485,431
002302200031	Utility Services	112,275,650	78,111,509
002302200049	Telephone Services	90,000,000	62,614,073
002302200056	Stationery	103,213,802	71,807,073
002302200065	Maintenance of Furniture and Equipment	63,712,349	44,325,442
002302200072	Maintenance of Vehicles and Other Capital Assets	1,300,000,000	904,425,505
002302200080	Life Insurance Premium and Consultancy Services	1,000,000,000	595,711,927
002302200098	Contributions and Subventions	42,474,899	29,550,294
002302200104	Training and Staff Development	500,000,000	447,855,963
002302200112	Entertainment and Hospitality	2,723,205	1,894,566
002302200120	Miscellaneous Expenses	1,839,000,000	779,414,234
002302200138	Contribution to Foreign Bodies	50,000,000	34,785,596
002302200146	Motor Vehicle Advances	0	0
002302200216	Purchase and Mtc. of Sewing Machines & Tools	5,000,000	3,478,560
002302200221	Clothing and Accutremments	3,000,000,000	1,378,500,000
	Back Log of Allowances Arrears	500,000,000	347,855,963
	The Nigeria POLICE	162,410,048	112,990,607
	<b>Total</b>	<b>9,777,753,891</b>	<b>5,610,864,219</b>
	<b>SUMMARY</b>		
	Personnel Costs	40,092,832,208	51,443,105,830
	Adoption of 2002 Supplementary Allocation	3,700,000,000	0
	Provision for Promotion	1,532,515,416	2,691,635,781
	Personnel Provision for Police New In-take	1,166,000,000	4,030,599,788
	Total Personnel Costs	46,491,347,624	58,165,341,399
	Overhead Costs	9,777,753,891	5,610,864,219
	<b>Total: Police Formations &amp; Command</b>	<b>56,269,101,515</b>	<b>63,776,205,618</b>

CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL
<b>HEAD:0024000000008</b>	<b>MINISTRY OF WOMEN AFFAIRS AND YOUTH DEVELOPMENT</b>		
002401200021	Travel and Transport	10,226,880	15,250,000
002401200039	Utility Services	1,667,040	3,000,000
002401200047	Telephone services	1,643,520	3,000,000
002401200054	Stationery	5,865,600	4,399,200
002401200062	Maintenance of Furniture and Equipment	2,249,280	1,686,960
002401200070	Maintenance of Vehicles and Other Capital Assets	4,879,680	3,659,760
002401200088	Consultancy Services	322,080	5,241,560
002401200096	Contributions and Subventions	8,218,560	12,163,920
002401200109	Training and Staff Development	2,578,080	4,500,000
002401200112	Entertainment and Hospitality	1,288,800	966,600
002401200128	Miscellaneous Expenses	10,506,720	7,880,040
002401200136	Contribution to Foreign Bodies	1,224,480	918,360
002401200144	Motor Vehicle Advances	386,400	289,800
002401200169	Rehabilitation Services	3,226,080	2,419,560
002401200151	Public Enlightenment	966,720	2,725,040
002401200185	Publications	644,160	483,120
002401200193	Monitoring and Evaluation	966,720	725,040
002401200209	Insurance of Assets and seminars	1,450,080 325,440	1,087,560 3,044,080
002401200217	Youth Empowerment Programmes	3,226,080	35,000,000
002401200225	Care for the Minor	3,226,080	52,500,000
002401200177	Support for Women Empowerment	3,226,080	15,000,000
	International Travel and Transport	3,840,000	4,880,000
	Rent of Office and Residential Accommodation	2,868,000	40,151,000
	<b>Total</b>	<b>75,022,560</b>	<b>220,971,600</b>
	<b>MAIN MINISTRY</b>		
	Personnel Costs	143,662,443	237,502,734
	Overhead Costs	75,022,560	220,971,600
	<b>Total</b>	<b>218,685,003</b>	<b>458,474,334</b>
	<b>National Youth Service Corps (NYSC)</b>		
	Personnel Costs	1,148,185,440	1,436,078,659
	Overhead Costs DHQ	10,973,760	10,973,760
	State (37 Secretariat)	5,091,840	5,091,840
	<b>Total</b>	<b>1,164,251,040</b>	<b>1,452,144,259</b>
	<b>Corps Members</b>		
	Personnel Costs	9,442,000,000	9,442,000,000
	Overhead Costs	18,279,360	315,105,600
	Kitting	212,729,760	486,035,200
	Feeding	75,896,640	100,896,640
	<b>Total</b>	<b>9,748,905,760</b>	<b>10,344,037,440</b>
	<b>Citizenship and Leadership Training Centre (CLTC)</b>		
	Personnel Costs	91,476,145	134,394,737
	Overhead Costs	15,606,720	40,318,421
	<b>Total</b>	<b>107,082,865</b>	<b>174,713,158</b>
	<b>National Centre for Women Development</b>		
	Personnel Costs	48,458,160	79,983,558
	Overhead Costs	3,222,720	23,995,067
	<b>Total</b>	<b>51,680,880</b>	<b>103,978,625</b>
	<b>General Summary</b>		
	Personnel Costs	10,873,782,188	11,329,959,688
	Overhead Costs	416,823,360	1,203,388,128
	<b>Total: Women Affairs &amp; Youth Development</b>	<b>11,290,605,548</b>	<b>12,533,347,816</b>

CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL
<b>HEAD:00250000009</b>	<b>MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENTS</b>		
002501200021	Travel and Transport	13,476,000	11,297,726
002501200039	Utilities Services	5,453,760	4,572,209
002501200047	Telephone Services	4,583,520	3,842,635
002501200054	Stationery	4,078,560	3,419,298
002501200062	Maintenance of Furniture and Equipment	4,672,320	3,917,082
002501200070	Maintenance of Vehicles and Other Capital Assets	6,097,920	5,112,246
002501200088	Consultancy Services	966,240	810,056
002501200096	Contribution and Subventions	39,199,200	32,863,003
002501200102	Training and Staff Development	7,709,280	6,463,144
002501200110	Entertainment and Hospitality	172,800	144,868
002501200128	Miscellaneous Expenses	8,055,840	6,753,686
002501200136	Contribution to Foreign Bodies	21,770,400	18,251,411
002501200144	Motor Vehicles Advances	328,800	275,653
	International Travel and Transport	4,800,000	4,024,123
	Insurance of Government Assets	960,000	804,825
	Advertisement of Tenders	346,080	290,139
	Rent of Office & Residential accommodation	9,600,000	8,048,247
	Confereces and Workshop	1,920,000	1,609,649
	<b>Total</b>	<b>134,190,720</b>	<b>112,500,000</b>
	<b>MAIN MINISTRY SUMMARY FOR</b>		
	Personnel Cost	2,624,064,540	3,905,032,830
	Professional Allowances for Ministries & Parastatals	566,418,488	0
	Personnel Cost	3,190,483,028	3,905,032,830
	Overhead Cost	134,190,720	112,500,000
	<b>Total</b>	<b>3,324,673,748</b>	<b>4,017,532,830</b>
	ARMTI ILORIN		
002505100011	Personnel Cost	127,537,904	126,050,771
002505200020	Overhead Cost	30,000,000	21,909,120
	<b>Total</b>	<b>157,537,904</b>	<b>147,959,891</b>
	NATIONAL CENTRE FOR AGRICULTURE MECHANISATION ILORIN (NCAM)		
00256100015	Personnel Cost	78,761,081	108,389,880
00256200022	Overhead Cost	16,239,360	12,179,520
	<b>Total</b>	<b>95,000,441</b>	<b>120,569,400</b>
	VETERINARY COUNCIL OF NIGERIA		
002546100017	Personnel Cost	58,447,020	37,363,520
002546200026	Overhead Cost	4,548,480	7,472,704
	<b>Total</b>	<b>62,995,500</b>	<b>44,836,224</b>
	PERMANENT REPRESENTATIVE TO FAO		
	Personnel Cost		30,000,000
	Overhead Cost		22,500,000
	<b>Total</b>		<b>52,500,000</b>
	<b>SUMMARY I</b>		
	Personnel Cost	264,746,005	301,804,171
	Overhead Cost	50,787,840	64,061,344
	<b>Total</b>	<b>315,533,845</b>	<b>365,865,515</b>
	<b>RESEARCH INSTITUTES</b>		
	1. NATIONAL CEREALS RESEARCH INSTITUTE BADEGGI		
002514100013	Personnel Cost	244,385,620	219,949,237
002514200022	Overhead Cost	7,387,680	3,629,285
	<b>Total</b>	<b>251,773,300</b>	<b>223,578,522</b>
	2. NATIONAL VETERINARY RESEARCH INSTITUTE VOM		
002515100015	Personnel Cost	295,375,627	694,230,890
002515200024	Overhead Cost	6,606,240	54,385,926
	<b>Total</b>	<b>301,981,867</b>	<b>748,616,816</b>
	3. NATIONAL ROOT CROPS RESEARCH, INSTITUTE, UMUDIKE		
002516100017	Personnel Cost	255,819,605	246,435,309
002516200026	Overhead Cost	8,982,720	4,412,865
	<b>Total</b>	<b>264,802,325</b>	<b>250,848,174</b>
	4. N. I. F. O. R. BENIN		
002517100010	Personnel Cost	344,974,330	265,457,886
002517200029	Overhead Cost	24,869,120	12,217,243
	<b>Total</b>	<b>369,843,450</b>	<b>277,675,129</b>
	5. INSTITUTE OF AGRICULTURE RESEARCH, ZARIA		
002518100012	Personnel Cost	272,537,315	253,845,502
002518200021	Overhead Cost	3,793,440	1,863,571
	<b>Total</b>	<b>276,330,755</b>	<b>255,709,073</b>
	6. NATIONAL ANIMAL PRODUCT RESEARCH, INSTITUTE, ZARIA		
002519100014	Personnel Cost	169,356,799	153,925,228
002519200023	Overhead Cost	6,453,600	3,170,406
	<b>Total</b>	<b>175,810,399</b>	<b>157,095,634</b>
	7. NATIONAL HORTICULTURAL RESEARCH INSTITUTE, IBADAN		
002520100016	Personnel Cost	250,147,457	208,584,641

CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL
002520200025	Overhead Cost	18,935,200	9,302,136
	<b>Total</b>	<b>269,082,657</b>	<b>217,886,777</b>
	8. LAKE CHAD RESEARCH INSTITUTE, MAIDUGURI		
002521100019	Personnel Cost	80,884,984	84,994,486
002521200028	Overhead Cost	3,744,480	1,839,519
	<b>Total</b>	<b>84,629,464</b>	<b>86,834,005</b>
	9. N. I. O. M. R.		
002522100011	Personnel Cost	138,943,399	126,563,455
02522200020	Overhead Cost	4,963,200	2,438,229
	<b>Total</b>	<b>143,906,599</b>	<b>129,001,684</b>
	10. COCOA RESEARCH INSTITUTE, IBADAN		
002523100013	Personnel Cost	200,493,278	220,580,618
002523200022	Overhead Cost	7,431,840	3,650,977
	<b>Total</b>	<b>207,925,118</b>	<b>224,231,595</b>
	11. INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING, IBADAN.		
002524100016	Personnel Cost	206,791,178	193,572,079
002524200025	Overhead Cost	6,772,800	3,327,216
	<b>Total</b>	<b>213,563,978</b>	<b>196,899,295</b>
	12. RUBBER RESEARCH INSTITUTE, BENIN		
002525100018	Personnel Cost	179,914,284	165,856,059
002525200027	Overhead Cost	4,515,360	2,218,223
	<b>Total</b>	<b>184,429,644</b>	<b>168,074,282</b>
	13. NATIONAL INSTITUTE OF FRESHWATER FISH, NEW BUSSA		
002526100010	Personnel Cost	125,877,516	146,657,565
002526200029	Overhead Cost	5,293,920	2,600,699
	<b>Total</b>	<b>131,171,436</b>	<b>149,258,264</b>
	15. AGRICULTURAL EXTENSION RESEARCH SERVICES, ZARIA		
002528100015	Personnel Cost	122,694,453	104,558,029
002528200024	Overhead Cost	3,993,120	1,961,666
	<b>Total</b>	<b>126,687,573</b>	<b>106,519,695</b>
	16. NIGERIA STORED PRODUCTS RESEARCH SERVICES		
	Personnel Cost		129,360,970
	Overhead Cost		2,710,890
	<b>Total</b>		<b>132,071,860</b>
	17. RESEARCH EXPERIMENTAL COSTS		
002548100012	Personnel Cost	138,418,836	
002549200021	Overhead Cost	3,755,520	372,573
	<b>Total</b>	<b>142,174,356</b>	<b>372,573</b>
	<b>SUMMARY RESEARCH INSTITUTES</b>		
	Personnel Cost	3,026,614,681	3,214,571,954
	Overhead Cost	117,498,240	110,101,424
	<b>Total</b>	<b>3,144,112,921</b>	<b>3,324,673,378</b>
	<b>TRAINING COLLEGES</b>		
	1. COLLEGE OF ANIMAL HEALTH AND HUSBANDRY, IBADAN.		
002529100017	Personnel Cost	57,000,352	38,612,863
002529200026	Overhead Cost	4,072,800	4,046,780
	<b>Total</b>	<b>61,073,152</b>	<b>42,659,643</b>
	2. COLLEGE OF AGRICULTURE, AKURE		
002530100010	Personnel Cost	71,319,987	66,441,273
002530200029	Overhead Cost	7,832,640	7,782,599
	<b>Total</b>	<b>79,152,627</b>	<b>74,223,872</b>
	3. COLLEGE OF AGRICULTURE MOORE PLANTATION, IBADAN		
002531100013	Personnel Cost	72,719,805	57,891,355
002531200022	Overhead Cost	5,824,800	5,787,587
	<b>Total</b>	<b>78,544,605</b>	<b>63,678,942</b>
	6. COLLEGE OF AGRICULTURE, ISHIAGU UMUDIKE		
002534100010	Personnel Cost	153,049,532	118,441,133
002534200029	Overhead Cost	9,299,040	9,239,630
	<b>Total</b>	<b>162,348,572</b>	<b>127,680,763</b>
	8. FRESHWATER FISHERY COLLEGE, NEW BUSSA		
002536100014	Personnel Cost	34,453,577	45,166,422
002536200023	Overhead Cost	3,971,040	3,945,670
	<b>Total</b>	<b>38,424,617</b>	<b>49,112,092</b>
	9. COLLEGE OF ANIMAL HEALTH AND HUSBANDRY VOM		
002537100017	Personnel Cost	82,153,919	61,348,042
002537200026	Overhead Cost	4,855,680	4,824,658
	<b>Total</b>	<b>87,009,599</b>	<b>66,172,700</b>
	10. COLLEGE OF VETERINARY MEDICAL LABORATORY TECHNOLOGY, VOM		
002538100019	Personnel Cost	30,796,740	24,669,912
002538200028	Overhead Cost	4,413,120	4,384,926
	<b>Total</b>	<b>35,209,860</b>	<b>29,054,838</b>
	11. FRESHWATER FISHERY COLLEGE, BAGA.		

CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL
002539100011	Personnel Cost	27,467,430	21,833,594
002539200020	Overhead Cost	4,134,720	4,108,304
	<b>Total</b>	<b>31,602,150</b>	<b>25,941,898</b>

CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL
	12. FISHERY AND MARINE COLLEGE, LAGOS		
002540100013	Personnel Cost	78,321,061	74,276,851
002540200027	Overhead Cost	8,118,240	8,066,374
	<b>Total</b>	<b>86,439,301</b>	<b>82,343,225</b>
	13. FEDERAL SOIL CONTROL SCHOOL OWERRI		
002542100018	Personnel Cost	33,721,814	27,459,287
002542200026	Overhead Cost	1,217,760	1,209,980
	<b>Total</b>	<b>34,939,574</b>	<b>28,669,267</b>
	14. FEDERAL SOIL CONTROL SCHOOL JOS		
	Personnel Cost	33,781,487	25,891,242
	Overhead Cost	737,760	733,047
	<b>Total</b>	<b>34,519,247</b>	<b>26,624,289</b>
	15. CO-OPERATIVE COLLEGE, IBADAN		
002543100010	Personnel Cost	31,365,844	27,571,167
002543200028	Overhead Cost	711,360	706,815
	<b>Total</b>	<b>32,077,204</b>	<b>28,277,982</b>
	16. CO-OPERATIVE COLLEGE, KADUNA		
002544100013	Personnel Cost	19,365,672	27,502,250
002544200021	Overhead Cost	711,360	706,815
	<b>Total</b>	<b>20,077,032</b>	<b>28,209,065</b>
	17. CO-OPERATIVE COLLEGE OF OJI RIVER		
002545100015	Personnel Cost	21,522,765	21,036,468
002545200023	Overhead Cost	711,360	706,815
	<b>Total</b>	<b>22,234,125</b>	<b>21,743,283</b>
	18. FEDERAL COLLEGE OF AGRICULTURE DADINKOWA		
002545100015	Personnel Cost		31,178,970
002545200023	Overhead Cost		706,815
	<b>Total</b>		<b>31,885,785</b>
	<b>TOTAL TRAINING COLLEGES FOR</b>		
	Personnel Cost	747,039,985	669,320,829
	Overhead Cost	56,611,680	56,956,815
	<b>Total</b>	<b>803,651,665</b>	<b>726,277,644</b>
	<b>TOTAL PARASTATALS</b>		
	Personnel Cost	4,038,400,671	4,185,696,954
	Overhead Cost	224,897,760	231,119,583
	<b>Total</b>	<b>4,263,298,431</b>	<b>4,416,816,537</b>
	<b>MAIN MINISTRY</b>		
	Personnel Cost	3,190,483,028	3,905,032,830
	Overhead Cost	134,190,720	112,500,000
	<b>Total</b>	<b>3,324,673,748</b>	<b>4,017,532,830</b>
	<b>GENERAL SUMMARY</b>		
	Personnel Cost	7,228,883,699	8,090,729,784
	Overhead Cost	359,088,480	343,619,583
	<b>Grand Total: Agriculture and Rural Dev.</b>	<b>7,587,972,179</b>	<b>8,434,349,367</b>

CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL
<b>HEAD: 00260000009 - OFFICE OF THE AUDITOR-GENERAL FOR THE FEDERATION</b>			
002600200028	Travel and Transport	99,199,417	87,366,257.07
002600200036	Utility Service	17,295,621	15,232,485.39
002600200044	Telephone Service	22,295,621	19,636,052.46
002600200051	Stationery	66,557,639	58,618,205.38
002600200069	Mtc. of Furniture	11,001,320	9,689,010.08
002600200077	Mtc of Veh. and Other Capital Assets	33,000,748	29,064,201.39
002600200083	Consultancy Serv.	2,473,354	102,178,316.04
002600200093	Contribution and Subventions	1,306,655	1,150,788.58
002600200109	Training and Staff Development	45,007,103	39,638,359.27
002600200117	Entertainment and Hospitality	13,110,407	11,546,511.29
002600200125	Miscellaneous Expenses	43,006,868	37,876,725.48
002600200133	Contribution to Foreign Bodies	1,718,660	1,513,646.91
002600200141	Motor Vehicle Advance	20,000,000	17,614,268.25
	International Travel and Transport	0	0.00
002600200158	Audit of Nigerian Embassies	70,400,000	62,002,224.25
	Project Monitoring Operations	6,000,000	5,284,280.48
	Extra Ministerial Operations	6,000,000	5,284,280.48
	Revenue Audit Operations	5,000,000	4,403,567.06
	Ministries Audit Operations	10,000,000	8,807,134.13
	Audit of Councils in FCT	6,000,000	5,284,280.48
	Internal Audit Operations	4,000,000	3,522,853.65
	State Branch Offices Operations	54,000,000	47,558,524.28
	Personnel Management Operations	4,000,000	3,522,853.65
	Public Accounts Committee Operations	0	0.00
	Budgeting and Budget Monitoring Operation	2,000,000	1,761,426.83
	Losses & Investigation Operations	4,400,440	3,875,526.53
	Treasury Audit Operations	6,000,000	5,284,280.48
	Insurance of Govt Assets	5,500,000	4,843,923.77
	MIS Operations	4,000,000	3,522,853.65
	Rent of Office and Residential Accomodation	44,633,600	39,309,410.17
	AuGF's Annual Report Operations	4,400,770	3,875,817.16
	<b>Total</b>	<b>612,308,223</b>	<b>639,268,065</b>
	<b>SUMMARY</b>		
	Personnel Costs	504,185,525	719,024,086
	Overhead Costs	612,308,223	639,268,065
	<b>Total: Office of the Auditor-General</b>	<b>1,116,493,748</b>	<b>1,358,292,151</b>

CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL
	<b>CODE OF CONDUCT BUREAU</b>		
	Tavel and Transport	18,600,000	25,546,815
	Utility Service	4,484,000	6,158,705
	Telephone Service	12,327,040	16,931,001
	Stationery	15,520,000	21,316,483
	Mtc. of Furniture	3,600,000	4,944,545
	Mtc. of Veh. & Other Capital Assets	20,800,000	28,568,482
	Consultancy Service	3,440,000	4,724,787
	Contribution and Subventions	0	0
	Training & Staff Dev.	6,767,040	9,294,426
	Conferences/Workshops	1,800,000	2,472,272
	Entertainment & Hospitality	5,160,000	7,087,181
	Miscellaneous Expenses	6,440,000	8,845,242
	Contribution to Foreign Bodies	0	0
	Motor Vehicle Advances	7,780,000	10,685,711
	International Travel and Transport	9,688,000	13,306,320
	Rent of Office and Residential Accomodation	5,980,000	8,213,438
	Insurance of Govt. Assets	768,000	1,054,836
	Assets Declaration Forms	11,440,000	15,712,665
	Public Enlightenment	1,440,000	1,977,818
	Operations, Surveillance and Monitoring	480,000	659,273
	<b>Total</b>	<b>136,514,080</b>	<b>187,500,000</b>
	<b>SUMMARY</b>		
002005100010	Personnel Costs	187,189,058	337,800,410
002005200029	Overhead Costs	136,514,080	187,500,000
	<b>Total: Code of Conduct Bureau</b>	<b>323,703,138</b>	<b>525,300,410</b>



CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL
<b>Head: 00290000009 - FEDERAL MINISTRY OF WATER RESOURCES AND RURAL DEVELOPMENT</b>			
002901200021	Travel and Transport	6,357,613	4,753,829
002901200039	Utility Services	1,837,111	1,373,678
002901200047	Telephone Services	1,839,362	1,375,361
002901200054	Stationery	3,445,560	2,576,376
002901200062	Maintenance of Furniture and Equipment	3,602,176	2,693,484
002901200070	Maintenance of Vehicles and Other Capital Assets	4,502,721	3,366,856
002901200088	Consultancy Services	42,909	32,085
002901200096	Contributions and Subventions	847,784	633,920
002901200102	Training and Staff Development	3,544,250	2,650,171
002901200110	Entertainment and Hospitality	1,287,258	962,532
002901200128	Miscellaneous Expenses	13,630,950	30,192,381
0029012001364	Contributions to Foreign Bodies	9,010,806	6,737,723
002901200144	Motor Vehicle Advances	1,716,344	1,283,376
	Conferences and Workshop	480,000	358,914
	International Travel and Transport	2,400,000	1,794,571
	Ret of Office/Residential Accommodation	2,304,000	1,722,789
	Insurance of Govt. Assets	480,000	358,914
	Authority	16,540,226	12,367,757
	Insurance of Dams	0	600,000,000
	<b>Total</b>	<b>73,869,070</b>	<b>675,234,717</b>
	<b>SUMMARY</b>		
	Personnel Costs	316,594,797	561,586,760
	Overhead Costs	73,869,070	675,234,717
	<b>Total</b>	<b>390,463,867</b>	<b>1,236,821,477</b>
	<b>PART II - PARASTATALS</b>		
	<b>ANAMBRA/IMO RIVER BASIN DEVELOPMENT AUTHORITY (RBDA)</b>		
002902100016	Personnel Costs	136,368,240	147,492,877
002902200023	Overhead Costs	3,017,920	29,498,575
	<b>Total</b>	<b>139,386,160</b>	<b>176,991,452</b>
	<b>BENIN/OWENA (RBDA)</b>		
002902100016	Personnel Costs	83,031,060	107,843,632
002902200025	Overhead Costs	2,492,800	21,568,726
	<b>Total</b>	<b>85,523,860</b>	<b>129,412,358</b>
	<b>CHAD BASIN (RBDA)</b>		
002904100001	Personnel Costs	168,291,840	186,565,309
002904200002	Overhead Costs	2,493,600	37,313,062
	<b>Total</b>	<b>170,785,440</b>	<b>223,878,371</b>
	<b>CROSS RIVER (RBDA)</b>		
002905100001	Personnel Costs	76,234,800	104,125,403
002905200002	Overhead Costs	2,467,200	20,825,081
	<b>Total</b>	<b>78,702,000</b>	<b>124,950,484</b>
	<b>HADEJIA-JAMA'ARE (RBDA)</b>		
002906100001	Personnel Costs	149,926,740	187,865,821
002904200002	Overhead Costs	2,783,520	37,573,164
	<b>Total</b>	<b>152,710,260</b>	<b>225,438,985</b>
	<b>LOWER BENUE (RBDA)</b>		
002907100001	Personnel Costs	99,649,920	121,321,538
002907200002	Overhead Costs	2,606,400	24,264,308
	<b>Total</b>	<b>102,256,320</b>	<b>145,585,846</b>
	<b>LOWER NIGER (RBDA)</b>		
00290810001	Personnel Costs	109,463,340	123,415,383
002908200002	Overhead Costs	2,792,800	4,683,077
	<b>Total</b>	<b>112,256,140</b>	<b>128,098,460</b>
	<b>NIGER/DELTA (RBDA)</b>		
002909100001	Personnel Costs	101,608,320	145,895,195
002909200002	Overhead Costs	4,613,440	29,179,039
	<b>Total</b>	<b>106,221,760</b>	<b>175,074,234</b>
	<b>OGUN/OSHUN (RBDA)</b>		
002910100001	Personnel Costs	130,193,820	162,304,841
002910200002	Overhead Costs	2,283,520	32,460,968
	<b>Total</b>	<b>132,477,340</b>	<b>194,765,809</b>
	<b>SOKOTO RIMA (RBDA)</b>		
002911100001	Personnel Costs	138,338,520	168,932,511
002911200002	Overhead Costs	3,118,080	33,786,502
	<b>Total</b>	<b>141,456,600</b>	<b>202,719,013</b>

CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL

CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL
	UPPER BENUE (RBDA)		
002912100001	Personnel Costs	95,016,060	105,025,564
002912200002	Overhead Costs	2,528,640	21,005,113
	<b>Total</b>	<b>97,544,700</b>	<b>126,030,677</b>
	UPPER NIGER (RBDA)		
002916100017	Personnel Costs	65,348,340	93,762,484
002916200025	Overhead Costs	3,017,920	18,752,497
	<b>Total</b>	<b>68,366,260</b>	<b>112,514,981</b>
	NATIONAL WATER RESOURCES INSTITUTE, KADUNA		
002914100001	Personnel Costs	76,267,658	74,161,929
002914200002	Overhead Costs	2,247,840	14,832,386
	<b>Total</b>	<b>78,515,498</b>	<b>88,994,315</b>
	<b>SUMMARY PART II</b>		
	Personnel Costs	1,429,738,658	1,728,712,487
	Overhead Costs	36,463,680	325,742,498
	<b>Total</b>	<b>1,466,202,338</b>	<b>2,054,454,985</b>
	<b>GENERAL SUMMARY</b>		
	Personnel Costs	1,746,333,455	2,290,299,247
	Overhead Costs	110,332,750	1,000,977,215
	<b>Total: Water Resources &amp; Rural Dev.</b>	<b>1,856,666,205</b>	<b>3,291,276,462</b>

CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL
<b>HEAD : 003000000007 - MINISTRY OF DEFENCE</b>			
	<b>OVERHEAD COSTS - MOD</b>		
	Tavel and Transport	58,717,589	43,403,367
	Utility Service	9,659,284	7,140,032
	Telephone Service	4,835,165	3,574,098
	Stationery	58,982,777	43,599,391
	Mtc. of Furniture	12,463,864	9,213,145
	Mtc. of Veh. & Other Capital Assets	17,557,208	12,978,086
	Consultancy Service	2,283,618	1,688,025
	Contribution and Subventions	727,282	537,598
	Training & Staff Dev.	128,884,594	95,270,011
	Entertainment & Hospitality	10,281,897	7,600,260
	Miscellaneous Expenses	21,493,435	15,887,700
	Contribution to Foreign Bodies	1,690,193	1,249,371
	Motor Vehicle Advances	120,189,865	88,842,967
	Rent of Office Residential Accommodation	113,637,761	83,999,727
	Conferences and Workshop	4,735,334	3,500,304
	International Travel and Transport	55,263,203	40,849,925
	Insurance of Government Assets	909,102	671,998
	<b>TOTAL : Part I MOD</b>	<b>622,312,171</b>	<b>460,006,005</b>
	Personnel Costs	5,447,589,491	6,978,663,187
	Overhead Cost	622,312,171	460,006,005
	Operation's Fund	2,236,658,660	1,236,658,660
	<b>Total</b>	<b>8,306,560,322</b>	<b>8,675,327,852</b>
	<b>OVERHEAD COSTS - DHQ</b>		
	Tavel and Transport	27,574,816	20,672,896
	Utility Service	27,718,879	20,780,900
	Telephone Service	5,812,756	4,357,835
	Stationery	19,953,061	14,958,850
	Mtc. of Furniture	13,352,641	10,010,502
	Mtc. of Veh. & Other Capital Assets	17,366,238	13,019,504
	Consultancy Service	3,968,793	2,975,412
	Contribution and Subventions	1,568,793	1,176,127
	Training & Staff Dev.	7,921,636	5,938,867
	Entertainment & Hospitality	5,906,378	4,428,024
	Miscellaneous Expenses	15,620,539	11,710,750
	Contribution to Foreign Bodies	4,686,049	3,513,140
	Motor Vehicle Advances	4,843,964	3,631,530
	Rent of Office Residential Accommodation	13,287,927	9,961,986
	Conferences and Workshop	9,593,482	7,192,253
	International Travel and Transport	12,000,000	8,996,424
	<b>TOTAL : DHQ</b>	<b>191,175,952</b>	<b>143,325,000</b>
	Personnel Costs	9,180,000	41,876,840
	Overhead Cost	191,175,952	143,325,000
	<b>Total</b>	<b>200,355,952</b>	<b>185,201,840</b>
	<b>NIGERIAN ARMY</b>		
	<b>OVERHEAD COSTS - NA</b>		
	Tavel and Transport	148,733,400	111,543,652
	Utility Service	112,086,600	84,060,128
	Telephone Service	42,724,200	32,041,312
	Stationery	78,724,200	59,039,763
	Mtc. of Furniture	32,632,200	24,472,746
	Mtc. of Veh. & Other Capital Assets	84,020,400	63,011,686
	Consultancy Service	16,282,800	12,211,400
	Contribution and Subventions	6,610,200	4,957,366
	Training & Staff Dev.	343,810,800	857,843,310
	Maint of Newly Completed Capital Assets	14,544,000	10,907,374
	Entertainment & Hospitality	17,689,800	13,266,589
	Miscellaneous Expenses	30,253,200	22,688,599
	Contribution to Foreign Bodies	2,043,000	1,532,162
	Motor Vehicle Advances	193,031,400	144,765,246
	Rent of Office Residential Accommodation	8,410,800	6,307,738
	Conferences and Workshop	18,361,800	13,770,560
	International Travel and Transport	58,924,200	44,190,615
	Insurance of Government Assets	4,200,000	3,149,819
	Other Overhead (Relocation to Abuja, implementation of NA 96 medical evacuation (ORBAT) ceremonial and Regimental))	234,000,000	175,489,935
	<b>TOTAL : NA</b>	<b>1,447,083,000</b>	<b>1,685,250,000</b>
	Personnel Costs	24,000,000,000	27,215,610,190
	Overhead Cost	1,447,083,000	1,685,250,000
	<b>Total</b>	<b>25,447,083,000</b>	<b>28,900,860,190</b>

CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL

CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL
	<b>NIGERIAN NAVY</b>		
	OVERHEAD COSTS - NN		
	Tavel and Transport	26,441,400	19,830,769
	Utility Service	55,086,600	41,314,364
	Telephone Service	18,361,800	13,771,155
	Stationery	9,547,800	7,160,748
	Mtc. of Furniture	9,180,600	6,885,352
	Mtc. of Veh. & Other Capital Assets	9,840,000	7,379,895
	Consultancy Service	7,344,600	5,508,372
	Contribution and Subventions	5,508,601	4,131,392
	Training & Staff Dev.	208,138,800	306,101,885
	Entertainment & Hospitality	7,344,600	5,508,372
	Miscellaneous Expenses	672,000	503,993
	Contribution to Foreign Bodies	5,508,600	4,131,391
	Motor Vehicle Advances	126,724,200	95,041,801
	Rent of Office Residential Accommodation	73,449,000	55,085,968
	Conferences and Workshop	9,180,600	6,885,352
	Major Exercises and IS Operations	129,000,000	96,748,627
	Medical Expenses General	9,600,000	7,199,898
	Research and Development	2,400,000	1,799,974
	Planned Maintenance Schedule	12,000,000	8,999,872
	International Travel and Transport	25,707,000	19,279,976
	Insurance of Government Assets	0	0
	Maintenance and Repairs of Ships	1,800,000,000	1,849,980,844
	Petroleum Oil and Lubricant	0	350,000,000
	<b>TOTAL : NN</b>	<b>2,551,036,201</b>	<b>2,913,250,000</b>
	Personnel Costs	5,100,000,000	8,787,645,425
	Arrears of Professional , Medical & Other allowances	967,104,688	0
	<b>Personnel Costs (Total)</b>	<b>6,067,104,688</b>	<b>8,787,645,425</b>
	Overhead Cost	2,551,036,201	2,913,250,000
	<b>Total</b>	<b>8,618,140,889</b>	<b>11,700,895,425</b>
	<b>NIGERIAN AIR FORCE</b>		
	OVERHEAD COSTS - NAF		
	Tavel and Transport	56,922,600	42,691,915
	Utility Service	56,922,600	42,691,915
	Telephone Service	9,180,600	6,885,444
	Stationery	12,853,200	9,639,892
	Mtc. of Furniture	39,051,600	29,288,676
	Mtc. of Veh. & Other Capital Assets	36,724,200	27,543,128
	Consultancy Service	7,116,600	5,337,446
	Contribution and Subventions	5,508,600	4,131,447
	Training & Staff Dev.	128,741,400	96,555,972
	Entertainment & Hospitality	2,937,600	2,203,198
	Miscellaneous Expenses	7,836,000	5,876,995
	Contribution to Foreign Bodies	1,101,600	826,199
	Motor Vehicle Advances	24,000,000	17,999,985
	Rent of Office Residential Accommodation	73,449,000	55,086,705
	Conferences and Workshop	8,813,400	6,610,045
	International Travel and Transport	58,034,400	43,525,765
	Base Maintenance	10,800,000	8,099,993
	Medical Requirement	4,800,000	3,599,997
	Sports	2,880,000	2,159,998
	Relocation Requirement	90,000,000	67,499,945
	Recurrent Exp. for POL/Aviation Fuel	330,449,383	247,836,840
	Insurance of Government Assets	0	0
	Maintenance and Repairs of Aircraft	0	1,000,000,000
	<b>TOTAL : NAF</b>	<b>968,122,783</b>	<b>1,726,091,500</b>
	Personnel Costs	6,120,000,000	8,266,557,107
	Overhead Cost	968,122,783	1,726,091,500
	<b>Total</b>	<b>7,088,122,783</b>	<b>9,992,648,607</b>
	<b>NIGERIAN DEFENCE ACADEMY (NDA)</b>		
	OVERHEAD COSTS - NDA		
	Tavel and Transport	3,970,200	2,977,643
	Utility Service	6,677,400	5,008,038
	Telephone Service	1,684,800	1,263,597
	Stationery	6,255,600	4,691,689
	Mtc. of Furniture	31,570,200	23,677,593
	Mtc. of Veh. & Other Capital Assets	14,426,400	10,819,774
	Consultancy Service	541,200	405,899
	Contribution and Subventions	842,400	631,798
	Training & Staff Dev.	18,640,200	13,980,116
	Entertainment & Hospitality	7,684,800	5,763,586
	Miscellaneous Expenses	10,800,000	8,099,980

CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL
	Contribution to Foreign Bodies	0	0
	Motor Vehicle Advances	11,797,200	8,847,879
	Rent of Office Residential Accommodation	16,219,200	12,164,371
	Conferences and Workshop	30,691,800	23,018,794
	International Travel and Transport	3,696,000	2,771,993
	Insurance of Government Assets	0	0
	<b>TOTAL : NDA</b>	<b>165,497,400</b>	<b>124,122,750</b>
	Personnel Costs	612,354,960	546,011,792
	Overhead Cost	165,497,400	124,122,750
	<b>Total</b>	<b>777,852,360</b>	<b>670,134,542</b>
	<b>OVERHEAD COSTS -NWC</b>		
	Tavel and Transport	16,300,800	12,225,593
	Utility Service	13,701,000	10,275,744
	Telephone Service	6,600,000	4,949,997
	Stationery	18,135,000	13,601,242
	Maintainance of Furniture	5,926,200	4,444,647
	Maintainance of Veh. & Other Capital Asets	12,127,200	9,095,395
	Consultancy Services for permanent site	100,774,600	75,580,905
	Contribution and Subventions	0	0
	Training & Staff Dev.	14,940,600	11,205,443
	Entertainment & Hospitality	8,229,600	6,172,196
	Miscellaneous Expenses	83,480,000	62,609,963
	Contribution to Foreign Bodies	0	0
	Motor Vehicle Advances	0	0
	Rent of Office Residential Accommodation	3,672,000	2,753,998
	Conferences and Workshop	22,489,800	16,867,340
	International Travel and Transport	200,235,500	150,176,537
	Insurance of Government Assets	0	0
	<b>TOTAL : NWC</b>	<b>506,612,300</b>	<b>379,959,000</b>
	Personnel Costs	76,948,800	686,272,330
	Overhead Cost	506,612,300	379,959,000
	<b>Total</b>	<b>583,561,100</b>	<b>1,066,231,330</b>
	<b>COMMAND AND STAFF COLLEGE - JAJI (CSC)</b>		
	<b>OVERHEAD COSTS - CSC, JAJI</b>		
	Tavel and Transport	37,260,000	27,945,000
	Utility Service	16,388,400	12,291,300
	Telephone Service	2,831,400	2,123,550
	Stationery	28,062,600	21,046,950
	Mtc. of Furniture	7,521,600	5,641,200
	Mtc. of Veh. & Other Capital Asets	53,151,600	39,863,700
	Consultancy Service	0	0
	Contribution and Subventions	1,113,000	834,750
	Training & Staff Dev.	41,816,400	31,361,850
	Entertainment & Hospitality	4,123,200	3,092,400
	Miscellaneous Expenses	3,190,800	2,393,100
	Contribution to Foreign Bodies	0	0
	Motor Vehicle Advances	0	0
	Rent of Office Residential Accommodation	867,600	650,700
	Conferences and Workshop	600,000	450,000
	International Travel and Transport	141,204,000	105,903,000
	Insurance of Government Assets	0	0
	<b>TOTAL : CSC, JAJI</b>	<b>338,130,600</b>	<b>253,597,500</b>
	Personnel Costs	91,800,000	211,942,154
	Overhead Cost	338,130,600	253,597,500
	<b>Total</b>	<b>429,930,600</b>	<b>465,539,654</b>
	<b>NIGERIAN ARMED FORCES RESETTLEMENT CENTRE (NAFRC)</b>		
	<b>OVERHEAD COSTS - NAFRC</b>		
	Tavel and Transport	2,706,600	2,029,950
	Utility Service	1,805,400	1,354,050
	Telephone Service	1,205,400	904,050
	Stationery	2,405,400	1,804,050
	Mtc. of Furniture	4,288,800	3,216,600
	Mtc. of Veh. & Other Capital Asets	3,753,000	2,814,750
	Consultancy Service	1,506,600	1,129,950
	Contribution and Subventions	753,000	564,750
	Training & Staff Dev.	3,306,600	2,479,950
	Entertainment & Hospitality	1,428,600	1,071,450
	Miscellaneous Expenses	2,860,200	2,144,700
	Conferences and Workshop	2,400,000	1,800,000
	<b>TOTAL : NAFRC</b>	<b>28,419,600</b>	<b>21,314,250</b>

CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL
	Personnel Costs	218,600,000	536,000,000
	Overhead Cost	28,419,600	21,314,250
	<b>Total</b>	<b>247,019,600</b>	<b>557,314,250</b>
	<b>DIA</b>		
	OVERHEAD COSTS - DIA		
	Tavel and Transport	9,868,200	7,380,647
	Utility Service	12,103,200	9,052,254
	Telephone Service	8,290,200	6,200,426
	Stationery	3,793,800	2,837,468
	Mtc. of Furniture	2,896,200	2,166,133
	Mtc. of Veh. & Other Capital Asets	6,756,600	5,053,412
	Consultancy Service	82,096,200	61,401,582
	Contribution and Subventions	3,576,600	2,675,019
	Training & Staff Dev.	14,415,000	10,781,301
	Entertainment & Hospitality	4,617,000	3,453,157
	Miscellaneous Expenses	6,578,400	4,920,132
	Contribution to Foreign Bodies	8,710,200	6,514,553
	Motor Vehicle Advances	3,123,000	2,335,762
	Rent of Office Residential Accommodation	4,720,800	3,530,792
	Conferences and Workshop	5,590,800	4,181,484
	International Travel and Transport	14,505,600	10,849,062
	Insurance of Government Assets	3,313,800	2,478,465
	Security/Operation Grant	150,000,000	112,188,351
	<b>TOTAL : DIA</b>	<b>344,955,600</b>	<b>258,000,000</b>
	Personnel Costs	153,000,000	212,175,996
	Overhead Cost	344,955,600	258,000,000
	<b>Total</b>	<b>497,955,600</b>	<b>470,175,996</b>
	<b>DIA SCHOOL</b>		
	Personnel Costs	3,060,000	29,438,975
	Overhead Cost	5,000,000	3,750,000
	<b>Total</b>	<b>8,060,000</b>	<b>33,188,975</b>
	<b>DEFENCE MISSIONS</b>		
	OVERHEAD COSTS - DEFENCE MISSION		
	Tavel and Transport	54,768,000	41,034,158
	Utility Service	161,968,500	121,352,632
	Telephone Service	38,748,000	29,031,397
	Stationery	32,184,000	24,113,412
	Mtc. of Furniture	50,020,500	37,477,160
	Mtc. of Veh. & Other Capital Assets	31,087,500	23,291,874
	Consultancy Service	20,037,750	15,013,004
	Contribution and Subventions	19,146,000	14,344,873
	Training & Staff Dev.	16,479,000	12,346,660
	Entertainment & Hospitality	38,027,250	28,491,385
	Miscellaneous Expenses	48,486,000	36,327,457
	Contribution to Foreign Bodies	57,873,750	43,361,097
	Motor Vehicle Advances	6,000,000	4,495,416
	Rent of Office Residential Accommodation	161,712,750	121,161,015
	Conferences and Workshop	38,790,000	29,062,865
	International Travel and Transport	57,938,250	43,409,420
	Insurance of Government Assets	30,612,750	22,936,175
	<b>TOTAL : DEFENCE MISSION</b>	<b>863,880,000</b>	<b>647,250,000</b>
	Personnel Costs	1,134,750,000	1,681,248,577
	Overhead Cost	863,880,000	647,250,000
	<b>Total</b>	<b>1,998,630,000</b>	<b>2,328,498,577</b>
	<b>GUARDS BRIGADE</b>		
	Personnel Costs		
	Overhead Cost	6,000,000	4,500,000
	<b>Total</b>	<b>6,000,000</b>	<b>4,500,000</b>
	<b>DICON</b>		
	Personnel Costs	120,000,000	304,713,050
	Personnel Arrears	234,000,000	0
	Personnel Costs	354,000,000	304,713,050
	Overhead Cost	12,000,000	9,000,000
	<b>Total</b>	<b>366,000,000</b>	<b>313,713,050</b>
	<b>PRESIDENTIAL COMMITTEE ON BARRACKS REHABILITATION</b>		<b>36,000,000</b>
	<b>GENERAL SUMMARY</b>		
	Personnel Costs	44,288,387,939	55,498,155,623
	Overhead Cost	10,286,884,267	9,902,074,665
	<b>Total: Defence</b>	<b>54,575,272,206</b>	<b>65,400,230,288</b>



CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL

CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL
<b>HEAD: 00310000009 - NATIONAL POPULATION COMMISSION</b>			
003100200027	Travel and Transport	96,817,320	75,000,000
003100200035	Utility Service	3,390,240	3,625,458
003100200043	Telephone Service	2,900,640	6,802,370
003100200050	Stationery	4,189,440	45,658,585
003100200068	Mtc. of Office Furniture & Eqpt	3,888,960	4,158,779
003100200076	Mtc. of veh. & Other Capital Assets	6,445,920	6,893,143
003100200084	Consultancy Services	483,360	516,896
003100200092	Contributions & Subventions	322,080	4,088,928
003100200108	Training and Staff Development	2,256,000	5,374,076
003100200116	Entertainment and Hospitality	515,520	551,286
003100200124	Miscellaneous	2,900,640	3,377,650
003100200132	Contribution to Foreign Bodies	1,933,440	2,067,584
003100200140	Motor Vehicles Advances	644,160	0
	Rent of Office Residential Accommodation	960,000	5,438,072
	Conferences and Workshop	460,800	3,484,904
	International Travel and Transport	480,000	2,755,109
	Insurance of Government Assets	240,000	1,752,554
003100200157	A.P.C.	1,288,800	1,378,218
	Project Monitoring & Evaluation	96,000	9,101,022
	Motor Vehicles & Furniture Loans	190,510,000	0
	<b>TOTAL :</b>	<b>320,723,320</b>	<b>182,024,634</b>
<b>GENERAL SUMMARY</b>			
	Personnel Costs	1,498,642,972	2,241,266,519
	Salaries and Allowances of Board Members	144,180,000	0
	Overhead Costs	320,723,320	182,024,634
	<b>Total National Population Commission</b>	<b>1,963,546,292</b>	<b>2,423,291,153</b>

CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL
<b>HEAD: 00320000008 - FEDERAL MINISTRY OF EDUCATION</b>			
003201200020	Travel and Transport	49,994,400	37,495,800
003201200038	Utility Services	13,093,920	9,820,440
003201200046	Telephone Services	10,621,440	7,966,080
003201200053	Stationery	18,893,280	14,169,960
003201200061	Maintenance of Furniture and Equipment	16,445,760	12,334,320
003201200079	Maintenance of Vehicles and Other capital Assets	49,214,880	36,911,160
003201200087	Consultancy Services	14,012,640	10,509,480
003201200095	Contributions and Subventions	78,063,840	48,547,880
003201200101	Training and Staff Development	40,809,120	30,606,840
003201200119	Entertainment and Hospitality	689,280	516,960
003201200127	Miscellaneous Expenses	28,226,400	21,169,800
003201200135	Contributions to Foreign Bodies	60,547,680	45,410,760
003201200143	Motor Vehicle Advances	4,687,200	3,515,400
	International Travel and Transport	0	0
003201200224	Welfare of Nigerian Students Oversea	26,424,480	19,818,360
003201200232	Development of Primary School Science	1,010,880	758,160
003201200257	Primary School Library Development	0	0
003201200265	Insurance for Government property	0	0
	Monitoring of UBE Programme Nation wide	1,608,000	1,206,000
	Education Inspectorate Services	36,288,000	40,216,000
	Permanent Representative in UNESCO	31,824,000	33,868,000
	Presidential Cap for P/Seider	480,000	360,000
	NUGA/World University Games	240,000	180,000
	Conferences and Workshop	240,000	180,000
	Federal Scholarship Board	513,600,000	309,438,600
	<b>Total:</b>	<b>997,015,200</b>	<b>685,000,000</b>
<b>MAIN MINISTRY SUMMARY</b>			
	Personnel Costs	1,787,331,856	1,600,865,899
	Overhead Cost	997,015,200	685,000,000
	<b>Total</b>	<b>2,784,347,056</b>	<b>2,285,865,899</b>
<b>(PARASTATALS ) Part II</b>			
<b>1 NATIONAL TEACHERS INSTITUTE</b>			
003232100014	Personnel Cost	224,067,480	234,362,987
003232200023	Overhead Cost	24,855,000	26,872,597
	<b>Total</b>	<b>248,922,480</b>	<b>261,235,584</b>
<b>2 JAMB</b>			
003234100019	Personnel Cost	445,505,304	456,357,048
003234200028	Overhead Cost	96,000,000	47,635,705
	<b>Total</b>	<b>541,505,304</b>	<b>503,992,753</b>
<b>3 W. A. E. C. INTERNATIONAL</b>			
	Personnel Cost		50,588,252
	Overhead Cost		10,000,000
	<b>Total</b>		<b>60,588,252</b>
<b>4 W. A. E. C.</b>			
003235100011	Personnel Cost	79,557,960	79,557,960
003235200020	Overhead Cost	14,667,600	14,667,600
	<b>Total</b>	<b>94,225,560</b>	<b>94,225,560</b>
<b>5 MASS LITERACY COMMISSION</b>			
003236100013	Personnel Cost	79,314,180	82,971,083
003236200022	Overhead Cost	19,432,800	14,594,217
	<b>Total</b>	<b>98,746,980</b>	<b>97,565,300</b>
<b>6 NOMADIC EDUCATION COMMISSION</b>			
003237100016	Personnel Cost	91,014,600	96,126,709
003237200025	Overhead Cost	20,526,600	14,838,013
	<b>Total</b>	<b>111,541,200</b>	<b>110,964,722</b>
<b>7 NATIONAL EDUCATIONAL RESEARCH DEV. COUNCIL</b>			
003238100018	Personnel Cost	210,933,966	203,613,201
003238200026	Overhead Cost	17,410,800	10,083,960
	<b>Total</b>	<b>228,344,766</b>	<b>213,697,161</b>
<b>8 NATIONAL EXAMINATION COUNCIL (NECO)</b>			
003239100010	Personnel cost	408,147,008	437,669,957
003239200029	Overhead Cost	150,000,000	50,000,000
	Outstanding Take-Off Grant	132,000,000	0
	<b>Total</b>	<b>690,147,008</b>	<b>487,669,957</b>
<b>9 NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD</b>			
003240100012	Personnel Cost	160,802,095	200,951,644

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003240200022	Overhead Cost	20,572,800	20,095,164
	<b>Total</b>	<b>181,374,895</b>	<b>221,046,808</b>
10	INSTITUTION FOR EDUCATION PLANNERS		
003241100015	Personnel Cost	20,411,812	27,600,762
003241200024	Overhead Cost	10,969,800	10,520,152
	<b>Total</b>	<b>31,381,612</b>	<b>38,120,914</b>
11	TEACHERS REGISTRATION COUNCIL		
003242100017	Personnel Cost	25,228,680	67,072,406
003242200026	Overhead Cost	4,866,600	18,414,481
	<b>Total</b>	<b>30,095,280</b>	<b>85,486,887</b>
12	EDUCATION TAX FUND		
00323100013	Personnel Cost	52,272,960	62,860,605
00323200022	Overhead Cost	8,241,000	2,411,748
	<b>Total</b>	<b>60,513,960</b>	<b>65,272,353</b>
	<b>SUMMARY PARASTATALS</b>		
	Personnel Cost	1,797,256,045	1,999,732,614
	Overhead Cost	519,543,000	240,133,637
	<b>Total</b>	<b>2,316,799,045</b>	<b>2,239,866,251</b>
	<b>PART III UNITY SCHOOLS</b>		
	F. G. C. Okposi		
003281100019	Personnel Cost	41,861,520	64,000,000
003281200028	Overhead Cost	2,862,000	8,663,993
003281200214	Meal Subsidy	9,578,000	22,800,000
	<b>Total</b>	<b>54,301,520</b>	<b>95,463,993</b>
2	F. G. C. UMUAHIA		
003285100018	Personnel Cost	55,899,780	68,000,000
003285200026	Overhead Cost	2,730,000	9,366,686
003285200034	Meal Subsidy	12,771,000	27,000,000
	<b>Total</b>	<b>71,400,780</b>	<b>104,366,686</b>
3	F.G.C. KWALI		
003286100010	Personnel Cost	77,683,920	100,000,000
003286200028	Overhead Cost	3,883,000	11,987,647
003286200036	Meal Subsidy	16,714,000	33,700,000
	<b>Total</b>	<b>98,280,920</b>	<b>145,687,647</b>
4	F.G.G.C. BWARI		
003287100013	Personnel Cost	87,141,360	100,000,000
003287200021	Overhead Cost	3,310,000	13,721,878
003287200039	Meal Subsidy	20,019,000	35,100,000
	<b>Total</b>	<b>110,470,360</b>	<b>148,821,878</b>
5	F.G.C. GANYE		
003288100015	Personnel Cost	39,290,100	60,000,000
003288200023	Overhead Cost	2,419,000	8,228,993
003288200031	Meal Subsidy	8,939,000	20,200,000
	<b>Total</b>	<b>50,648,100</b>	<b>88,428,993</b>
6	F.G.G.C. YOLA		
003289100017	Personnel Cost	48,992,340	68,000,000
003289200025	Overhead Cost	3,537,000	9,366,686
003289200033	Meal Subsidy	11,877,000	27,000,000
	<b>Total</b>	<b>64,406,340</b>	<b>104,366,686</b>
7	F.G.C. IKOT EKPENE		
003290100019	Personnel Cost	3,537,000	100,000,000
003290200028	Overhead Cost	3,700,000	11,391,109
003290200036	Meal Subsidy	19,157,000	39,100,000
	<b>Total</b>	<b>26,394,000</b>	<b>150,491,109</b>
8	F.G.G.C. IKOT-OBIO-ITONG		
003291100012	Personnel Cost	54,366,720	70,000,000
003291200020	Overhead Cost	2,422,000	10,487,647
003291200038	Meal Subsidy	16,602,000	33,700,000
	<b>Total</b>	<b>73,390,720</b>	<b>114,187,647</b>
9	F.G.C. NISE		
003292100014	Personnel Cost	46,032,300	60,000,000
003292200022	Overhead Cost	2,331,000	8,914,955
003292200030	Meal Subsidy	10,344,000	24,300,000
	<b>Total</b>	<b>58,707,300</b>	<b>93,214,955</b>
10	F.G.G.C. ONITSHA		
003293100016	Personnel Cost	71,130,420	91,000,000
003293200024	Overhead Cost	3,721,000	12,520,147
003293200032	Meal Subsidy	13,409,000	32,400,000
	<b>Total</b>	<b>88,260,420</b>	<b>135,920,147</b>
11	F.G.C. AZARE		
003294100019	Personnel Cost	66,993,300	86,000,000
003294200027	Overhead Cost	3,395,000	9,366,686
003294200035	Meal Subsidy	16,714,000	27,000,000

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	<b>Total</b>	<b>87,102,300</b>	<b>122,366,686</b>
12	F.G.G.C. BAUCHI		
003295100011	Personnel Cost	59,248,440	75,000,000
003295200029	Overhead Cost	3,721,000	9,918,801
003295200037	Meal Subsidy	19,907,000	30,300,000
	<b>Total</b>	<b>82,876,440</b>	<b>115,218,801</b>
13	F.G.C. VANDEIKYA		
003296100013	Personnel Cost	90,778,680	99,778,680
003296200021	Overhead Cost	2,419,000	9,634,378
003296200039	Meal Subsidy	9,578,000	28,600,000
	<b>Total</b>	<b>102,775,680</b>	<b>138,013,058</b>
14	F.G.C. GBOKO		
003297100016	Personnel Cost	88,771,320	98,771,320
003297200024	Overhead Cost	2,851,000	9,366,686
003297200032	Meal Subsidy	14,048,000	27,000,000
	<b>Total</b>	<b>105,670,320</b>	<b>135,138,006</b>
15	F.G.C. MAIDUGURI		
003298100018	Personnel Cost	69,861,460	80,000,000
003298200026	Overhead Cost	3,148,000	8,898,224
003298200034	Meal Subsidy	17,879,000	24,200,000
	<b>Total</b>	<b>90,888,460</b>	<b>113,098,224</b>
16	F.G.G.C. MONGUNO		
003299100010	Personnel Cost	42,322,560	68,000,000
003299200028	Overhead Cost	2,897,000	8,681,724
003299200036	Meal Subsidy	11,494,000	22,900,000
	<b>Total</b>	<b>56,713,560</b>	<b>99,581,724</b>
17	F.G.C. IKOM		
003210010015	Personnel Cost	59,659,500	75,000,000
003210020023	Overhead Cost	3,711,000	10,866,686
003210020031	Meal Subsidy	12,771,000	27,000,000
	<b>Total</b>	<b>76,141,500</b>	<b>112,866,686</b>
18	F.G.G.C. CALABAR		
003210110017	Personnel Cost	84,177,240	98,000,000
003210120025	Overhead Cost	3,721,000	10,035,916
003210120033	Meal Subsidy	15,437,000	31,000,000
	<b>Total</b>	<b>103,335,240</b>	<b>139,035,916</b>
19	F.S.C. OGOJA		
003210210018	Personnel Cost	48,636,360	68,000,000
003210220026	Overhead Cost	2,419,000	7,559,763
003210220034	Meal Subsidy	9,314,000	16,200,000
	<b>Total</b>	<b>60,369,360</b>	<b>91,759,763</b>
20	F.G.G.C. IBUSA		
003210310019	Personnel Cost	54,608,460	74,000,000
003210320027	Overhead Cost	2,419,000	9,988,801
003210320035	Meal Subsidy	15,964,000	35,500,000
	<b>Total</b>	<b>72,991,460</b>	<b>119,488,801</b>
21	F.G.C. WARRI		
003210410010	Personnel Cost	85,519,560	100,000,000
003210420028	Overhead Cost	4,627,000	12,520,147
003210420036	Meal Subsidy	18,629,000	32,400,000
	<b>Total</b>	<b>108,775,560</b>	<b>144,920,147</b>
22	F.G.C. BENIN		
003210510011	Personnel Cost	82,246,380	96,000,000
003210520029	Overhead Cost	3,976,000	9,801,686
003210520037	Meal Subsidy	12,771,000	29,600,000
	<b>Total</b>	<b>98,993,380</b>	<b>135,401,686</b>
23	F.G.G.C. IBILLO		
003210610013	Personnel Cost	47,778,540	67,000,000
003210620021	Overhead Cost	3,135,000	10,487,647
003210620039	Meal Subsidy	14,687,000	33,700,000
	<b>Total</b>	<b>65,600,540</b>	<b>111,187,647</b>
24	F.G.C. ENUGU		
003210710014	Personnel Cost	108,811,260	120,000,000
003210720022	Overhead Cost	4,724,000	13,351,493
003210720030	Meal Subsidy	20,434,000	55,300,000
	<b>Total</b>	<b>133,969,260</b>	<b>188,651,493</b>
25	F.G.G.C. LEJJA		
003210810015	Personnel Cost	43,368,060	63,000,000
003210820023	Overhead Cost	2,419,000	9,366,686
003210820031	Meal Subsidy	11,494,000	27,000,000
	<b>Total</b>	<b>57,281,060</b>	<b>99,366,686</b>
26	F.G.G.C. OWERRI		
003210910016	Personnel Cost	103,754,100	120,000,000
003210920024	Overhead Cost	3,700,000	15,899,763
003210920032	Meal Subsidy	24,265,000	52,600,000
	<b>Total</b>	<b>131,719,100</b>	<b>188,499,763</b>
27	F.G.C. OKIGWE		

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003211010018	Personnel Cost	80,317,560	95,000,000
003211020026	Overhead Cost	3,459,000	11,971,878
003211020034	Meal Subsidy	15,964,000	35,100,000
	<b>Total</b>	<b>99,740,560</b>	<b>142,071,878</b>
28	F.G.C.C. KAZAURE		
003211110010	Personnel Cost	59,479,980	80,000,000
003211120028	Overhead Cost	3,138,000	8,132,455
003211120036	Meal Subsidy	19,795,000	25,600,000
	<b>Total</b>	<b>82,412,980</b>	<b>113,732,455</b>
29	F.G.G.C. KIYAWA		
003211210011	Personnel Cost	34,251,300	54,000,000
003211220029	Overhead Cost	2,164,000	7,463,224
003211220037	Meal Subsidy	7,024,000	21,600,000
	<b>Total</b>	<b>43,439,300</b>	<b>83,063,224</b>
30	F.G.C. KADUNA		
003211310012	Personnel Cost	92,575,920	109,000,000
003211320020	Overhead Cost	4,027,000	10,625,340
003211320038	Meal Subsidy	23,738,000	40,500,000
	<b>Total</b>	<b>120,340,920</b>	<b>160,125,340</b>
31	F.G.C. ZARIA		
003211410013	Personnel Cost	63,439,580	80,000,000
003211420021	Overhead Cost	3,286,000	9,584,186
003211420039	Meal Subsidy	11,494,000	28,300,000
	<b>Total</b>	<b>78,219,580</b>	<b>117,884,186</b>
32	F.G.C. KANO		
003211510041	Personnel Cost	71,886,240	98,000,000
003211520022	Overhead Cost	3,721,000	9,721,878
003211520030	Meal Subsidy	15,964,000	35,100,000
	<b>Total</b>	<b>91,571,240</b>	<b>142,821,878</b>
33	F.G.G.C. MIN-JIBIR		
003211610016	Personnel Cost	67,017,760	83,000,000
003211620024	Overhead Cost	2,419,000	8,437,455
003211620032	Meal Subsidy	9,578,000	33,400,000
	<b>Total</b>	<b>79,014,760</b>	<b>124,837,455</b>
34	F.G.C. UGWOLAWO		
003211710017	Personnel Cost	59,605,440	78,000,000
003211720025	Overhead Cost	2,865,000	8,366,686
003211720033	Meal Subsidy	12,771,000	27,000,000
	<b>Total</b>	<b>75,241,440</b>	<b>113,366,686</b>
35	F.G.G.C. KABBA		
003211810018	Personnel Cost	38,936,160	56,000,000
003211820026	Overhead Cost	2,419,000	7,228,993
003211820034	Meal Subsidy	10,630,000	20,200,000
	<b>Total</b>	<b>51,985,160</b>	<b>83,428,993</b>
36	F.G.G.C. OMU-ARAN		
003211910019	Personnel Cost	50,400,000	68,000,000
003211920027	Overhead Cost	2,894,000	7,446,493
003211920035	Meal Subsidy	9,578,000	21,500,000
	<b>Total</b>	<b>62,872,000</b>	<b>96,946,493</b>
37	F.G.G.C. ILORIN		
003212010010	Personnel Cost	91,676,280	108,000,000
003212020028	Overhead Cost	3,848,000	7,604,763
003212020036	Meal Subsidy	22,988,000	34,400,000
	<b>Total</b>	<b>118,512,280</b>	<b>150,004,763</b>
38	F.G.C. DAURA		
003212110012	Personnel Cost	50,589,660	70,000,000
003212120020	Overhead Cost	3,138,000	7,567,455
003212120038	Meal Subsidy	12,132,000	28,200,000
	<b>Total</b>	<b>65,859,660</b>	<b>105,767,455</b>
39	F.G.G.C. BAKORI		
003212210013	Personnel Cost	81,042,040	85,000,000
003212220021	Overhead Cost	3,537,000	7,764,378
003212220039	Meal Subsidy	13,409,000	23,400,000
	<b>Total</b>	<b>97,988,040</b>	<b>116,164,378</b>
40	F.G.G.C. GWANDU		
003212310014	Personnel Cost	47,083,580	65,000,000
003212320022	Overhead Cost	2,419,000	7,563,609
003212320030	Meal Subsidy	7,662,000	22,200,000
	<b>Total</b>	<b>57,164,580</b>	<b>94,763,609</b>
41	F.G. C. BIRNIN YAURI		
003212410015	Personnel Cost	34,508,340	54,000,000
003212420023	Overhead Cost	2,419,000	8,898,224
003212420031	Meal Subsidy	11,174,000	24,200,000
	<b>Total</b>	<b>48,101,340</b>	<b>87,098,224</b>
42	KINGS COLLEGE		
003212510016	Personnel Cost	160,456,920	180,000,000
003212520024	Overhead Cost	4,621,000	13,883,993

CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL
003212520032	Meal Subsidy	31,401,000	54,000,000
	<b>Total</b>	<b>196,478,920</b>	<b>247,883,993</b>
43	QUEENS COLLEGE		
003212610018	Personnel Cost	193,804,800	210,000,000
003212620026	Overhead Cost	4,599,000	11,318,993
003212620034	Meal Subsidy	30,124,000	56,600,000
	<b>Total</b>	<b>228,527,800</b>	<b>277,918,993</b>

CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL
44	F.G.C. IJANIKIN		
003212710019	Personnel Cost	149,295,060	169,000,000
003212720027	Overhead Cost	3,864,000	10,391,109
003212720035	Meal Subsidy	23,099,000	39,100,000
	<b>Total</b>	<b>176,258,060</b>	<b>218,491,109</b>
45	F.G.G.C. BIDA		
003212810010	Personnel Cost	58,883,280	78,000,000
003212820028	Overhead Cost	2,733,000	8,228,993
003212820036	Meal Subsidy	8,301,000	20,200,000
	<b>Total</b>	<b>69,917,280</b>	<b>106,428,993</b>
46	SULEJA ACADEMY		
003212910011	Personnel Cost	65,605,080	85,000,000
003212920029	Overhead Cost	2,821,000	7,108,032
003212920037	Meal Subsidy	12,164,000	13,500,000
	<b>Total</b>	<b>80,590,080</b>	<b>105,608,032</b>
47	F.G.C. MINNA		
003213010012	Personnel Cost	75,739,800	95,000,000
003213020020	Overhead Cost	3,721,000	11,213,801
003213020038	Meal Subsidy	16,602,000	48,500,000
	<b>Total</b>	<b>96,062,800</b>	<b>154,713,801</b>
48	F.G.G.C. NEW BUSA		
003213110014	Personnel Cost	55,619,280	75,000,000
003213120022	Overhead Cost	2,731,000	7,543,032
003213120030	Meal Subsidy	11,494,000	16,100,000
	<b>Total</b>	<b>69,844,280</b>	<b>98,643,032</b>
49	F.G.G.C. SHAGAMU		
003213210015	Personnel Cost	89,808,660	100,000,000
003213220023	Overhead Cost	3,567,000	10,608,609
003213220031	Meal Subsidy	16,714,000	40,400,000
	<b>Total</b>	<b>110,089,660</b>	<b>151,008,609</b>
50	F.G.C. ODOGBOLU		
003213310016	Personnel Cost	92,491,260	105,000,000
003213320024	Overhead Cost	3,883,000	9,487,647
003213320032	Meal Subsidy	22,724,000	33,700,000
	<b>Total</b>	<b>119,098,260</b>	<b>148,187,647</b>
51	F.G.G.C. AKURE		
003213410017	Personnel Cost	94,296,660	114,000,000
003213420025	Overhead Cost	3,824,000	8,898,224
003213420033	Meal Subsidy	12,771,000	24,200,000
	<b>Total</b>	<b>110,891,660</b>	<b>147,098,224</b>
52	F.G.C. IDO-ANI		
003213510018	Personnel Cost	70,855,020	90,000,000
003213520026	Overhead Cost	3,450,000	8,898,224
003213520034	Meal Subsidy	13,146,000	24,200,000
	<b>Total</b>	<b>87,451,020</b>	<b>123,098,224</b>
53	F.G.G.C. IPETUMADU		
003213610010	Personnel Cost	51,565,800	71,000,000
003213620028	Overhead Cost	3,138,000	9,232,840
003213620036	Meal Subsidy	9,578,000	26,200,000
	<b>Total</b>	<b>64,281,800</b>	<b>106,432,840</b>
54	F.G.C. IKIRUN		
003213710011	Personnel Cost	55,698,840	75,000,000
003213720029	Overhead Cost	2,557,000	8,918,801
003213720037	Meal Subsidy	15,964,000	30,300,000
	<b>Total</b>	<b>74,219,840</b>	<b>114,218,801</b>
55	F.G.G.C. OYO		
003213810012	Personnel Cost	83,765,160	98,000,000
003213820020	Overhead Cost	2,907,000	9,366,686
003213820038	Meal Subsidy	18,254,000	27,000,000
	<b>Total</b>	<b>104,926,160</b>	<b>134,366,686</b>
56	F.G.C. OGBOMOSHO		
003213910013	Personnel Cost	91,758,900	103,000,000
003213920021	Overhead Cost	3,721,000	10,487,647
003213920039	Meal Subsidy	17,879,000	33,700,000
	<b>Total</b>	<b>113,358,900</b>	<b>147,187,647</b>
57	F.G.G.C. LANGTANG		
003214010015	Personnel Cost	74,099,640	95,000,000
003214020023	Overhead Cost	3,721,000	10,487,647
003214020031	Meal Subsidy	19,157,000	33,700,000
	<b>Total</b>	<b>96,977,640</b>	<b>139,187,647</b>
58	F.G.C. JOS		
003214110017	Personnel Cost	105,656,400	115,000,000
003214120025	Overhead Cost	3,138,000	11,073,224
003214120033	Meal Subsidy	15,964,000	37,200,000
	<b>Total</b>	<b>124,758,400</b>	<b>163,273,224</b>



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59	F.G.G.C. ABULOMA		
003214210018	Personnel Cost	95,513,520	110,000,000
003214220026	Overhead Cost	3,883,000	11,073,224
003214220034	Meal Subsidy	25,654,000	37,200,000
	<b>Total</b>	<b>125,050,520</b>	<b>158,273,224</b>
60	F.G.C. PORT HARCOURT		
003214310019	Personnel Cost	101,830,380	116,000,000
003214320027	Overhead Cost	3,883,000	11,746,301
003214320035	Meal Subsidy	25,654,000	47,200,000
	<b>Total</b>	<b>131,367,380</b>	<b>174,946,301</b>
61	F.G.C. SOKOTO		
003214410010	Personnel Cost	57,291,060	72,000,000
003214420028	Overhead Cost	4,570,000	10,725,724
003214420036	Meal Subsidy	16,827,000	41,100,000
	<b>Total</b>	<b>78,688,060</b>	<b>123,825,724</b>
62	F.S.C. SOKOTO		
003214510011	Personnel Cost	42,151,200	62,000,000
003214520029	Overhead Cost	2,894,000	7,777,263
003214520037	Meal Subsidy	11,494,000	17,500,000
	<b>Total</b>	<b>56,539,200</b>	<b>87,277,263</b>
63	F.G.G.C. GUSAU		
003214610013	Personnel Cost	63,214,480	83,000,000
003214620021	Overhead Cost	3,019,000	7,630,532
003214620039	Meal Subsidy	13,409,000	22,600,000
	<b>Total</b>	<b>79,642,480</b>	<b>113,230,532</b>
64	F.G.G.C. JALINGO		
003214710014	Personnel Cost	33,392,460	53,000,000
003214720022	Overhead Cost	2,897,000	9,696,493
003214720030	Meal Subsidy	9,578,000	21,500,000
	<b>Total</b>	<b>45,867,460</b>	<b>84,196,493</b>
65	F.G.G.C. WUKARI		
003214810015	Personnel Cost	64,373,991	84,000,000
003214820023	Overhead Cost	3,721,000	8,366,686
003214820031	Meal Subsidy	16,091,000	27,000,000
	<b>Total</b>	<b>84,185,991</b>	<b>119,366,686</b>
66	F.G.C. PORTISKUM		
003214910016	Personnel Cost	51,350,580	71,000,000
003214920024	Overhead Cost	3,044,000	8,366,686
003214920032	Meal Subsidy	8,301,000	27,000,000
	<b>Total</b>	<b>62,695,580</b>	<b>106,366,686</b>
67	F.G.C. BANI-YADI		
003215010017	Personnel Cost	38,095,680	58,000,000
003215020025	Overhead Cost	2,419,000	7,563,609
003215020033	Meal Subsidy	11,494,000	22,200,000
	<b>Total</b>	<b>52,008,680</b>	<b>87,763,609</b>
68	F.T.C. OHANSO		
003215110019	Personnel Cost	43,279,320	63,000,000
003215120027	Overhead Cost	3,161,000	6,773,416
003215120035	Meal Subsidy	7,662,000	11,500,000
	<b>Total</b>	<b>54,102,320</b>	<b>81,273,416</b>
69	F.T.C. OROZO		
003215210010	Personnel Cost	64,677,900	84,000,000
003215220028	Overhead Cost	4,692,000	9,584,186
003215220036	Meal Subsidy	17,241,000	28,300,000
	<b>Total</b>	<b>86,610,900</b>	<b>121,884,186</b>
70	F.T.C. UYO		
003215310011	Personnel Cost	51,831,000	71,000,000
003215320023	Overhead Cost	3,304,000	8,613,801
003215320031	Meal Subsidy	10,836,000	22,500,000
	<b>Total</b>	<b>65,971,000</b>	<b>102,113,801</b>
71	F.T.C. OTUKPO		
003215410014	Personnel Cost	41,024,100	61,000,000
003215420022	Overhead Cost	3,304,000	7,162,070
003215420030	Meal Subsidy	12,771,000	19,800,000
	<b>Total</b>	<b>57,099,100</b>	<b>87,962,070</b>
72	F.T.C. LASSA		
003215510013	Personnel Cost	59,539,140	70,000,000
003215520021	Overhead Cost	3,161,000	7,978,032
003215520039	Meal Subsidy	8,620,000	18,700,000
	<b>Total</b>	<b>71,320,140</b>	<b>96,678,032</b>
73	F.T.C. KAFANCHAN		
003215610015	Personnel Cost	39,527,760	59,000,000
003215620023	Overhead Cost	3,161,000	8,584,180
003215620031	Meal Subsidy	8,939,000	28,300,000
	<b>Total</b>	<b>51,627,760</b>	<b>95,884,180</b>

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74	F.T.C. ZURU		
003215710016	Personnel Cost	37,210,320	57,000,000
003215720024	Overhead Cost	4,141,000	6,790,147
003215720032	Meal Subsidy	9,578,000	11,600,000
	<b>Total</b>	<b>50,929,320</b>	<b>75,390,147</b>
75	F.T.C. YABA		
003215810017	Personnel Cost	127,997,460	155,000,000
003215820025	Overhead Cost	4,223,000	11,608,609
003215820033	Meal Subsidy	21,184,000	40,400,000
	<b>Total</b>	<b>153,404,460</b>	<b>207,008,609</b>
76	F.T.C. SHIRORO		
003215910018	Personnel Cost	37,848,840	57,000,000
003215920020	Overhead Cost	3,161,000	9,236,686
003215920034	Meal Subsidy	8,473,000	32,200,000
	<b>Total</b>	<b>49,482,840</b>	<b>98,436,686</b>
77	F.T.C. JUBU - IMUSHIN		
003216010014	Personnel Cost	45,602,880	65,000,000
003216020021	Overhead Cost	3,018,000	8,044,955
003216020039	Meal Subsidy	5,906,000	19,100,000
	<b>Total</b>	<b>54,526,880</b>	<b>92,144,955</b>
78	F.T.C. ILESHA		
003216110011	Personnel Cost	49,320,780	69,000,000
003216120029	Overhead Cost	3,302,000	6,572,647
003216120037	Meal Subsidy	9,578,000	10,300,000
	<b>Total</b>	<b>62,200,780</b>	<b>85,872,647</b>
79	F.T.C. JALINGO		
003216210012	Personnel Cost	39,804,180	59,000,000
003216220020	Overhead Cost	3,087,000	9,082,263
003216220038	Meal Subsidy	8,939,000	25,300,000
	<b>Total</b>	<b>51,830,180</b>	<b>93,382,263</b>
80	F.G.C. OTOBI		
	Personnel Cost	34,986,499	54,000,000
	Overhead Cost	1,124,000	8,910,147
	Meal Subsidy	5,747,000	16,800,000
	<b>Total</b>	<b>41,857,499</b>	<b>79,710,147</b>
81	F.G.C. IKOLE		
	Personnel Cost	26,268,780	46,000,000
	Overhead Cost	1,252,000	7,526,301
	Meal Subsidy	3,304,000	16,000,000
	<b>Total</b>	<b>30,824,780</b>	<b>69,526,301</b>
82	F.G.G.C. EFON ALAYE		
	Personnel Cost	26,893,020	50,000,000
	Overhead Cost	1,246,000	7,608,032
	Meal Subsidy	3,304,000	13,500,000
	<b>Total</b>	<b>31,443,020</b>	<b>71,108,032</b>
83	F.G.G.C. IMNRINGI		
	Personnel Cost	25,986,240	50,000,000
	Overhead Cost	1,246,000	7,756,686
	Meal Subsidy	3,304,000	11,400,000
	<b>Total</b>	<b>30,536,240</b>	<b>69,156,686</b>
84	F.G.C. ODIKOLOKUNA		
	Personnel Cost	21,013,740	53,000,000
	Overhead Cost	1,246,000	7,976,109
	Meal Subsidy	3,304,000	15,700,000
	<b>Total</b>	<b>25,563,740</b>	<b>76,676,109</b>
85	F.G.G.C. EZZAMGBO ABAKALIKI		
	Personnel Cost	29,324,700	50,000,000
	Overhead Cost	1,246,000	7,793,993
	Meal Subsidy	2,554,000	17,600,000
	<b>Total</b>	<b>33,124,700</b>	<b>75,393,993</b>
86	F.G.C. KEFFI		
	Personnel Cost	32,011,380	52,000,000
	Overhead Cost	1,246,000	6,108,032
	Meal Subsidy	1,915,000	13,500,000
	<b>Total</b>	<b>35,172,380</b>	<b>71,608,032</b>
87	F.G.G.C. KIYANA		
	Personnel Cost	25,572,120	50,000,000
	Overhead Cost	1,246,000	6,108,032
	Meal Subsidy	2,554,000	13,500,000
	<b>Total</b>	<b>29,372,120</b>	<b>69,608,032</b>
88	F.G.C. OHAFIA		
	Personnel Cost	31,818,600	55,000,000
	Overhead Cost	1,246,000	9,366,686
	Meal Subsidy	3,831,000	27,000,000
	<b>Total:</b>	<b>36,895,600</b>	<b>91,366,686</b>

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89	F.G.C. BILIRI		
	Personnel Cost	25,096,800	50,000,000
	Overhead Cost	1,246,000	6,442,647
	Meal Subsidy	2,745,000	15,500,000
	<b>Total</b>	<b>29,087,800</b>	<b>71,942,647</b>
90	F.G.G.C. BAJOGA		
	Personnel Cost	25,591,440	50,000,000
	Overhead Cost	1,246,000	6,108,032
	Meal Subsidy	2,745,000	13,500,000
	<b>Total</b>	<b>29,582,440</b>	<b>69,608,032</b>
91	F.G.G.C. ANKA		
	Personnel Cost	18,644,280	48,000,000
	Overhead Cost	1,246,000	5,304,570
	Meal Subsidy	2,873,000	8,100,000
	<b>Total</b>	<b>22,763,280</b>	<b>61,404,570</b>
92	F.G.C. C. TAMBAWA		
	Personnel Cost	24,060,480	52,000,000
	Overhead Cost	1,246,000	6,873,801
	Meal Subsidy	2,554,000	12,100,000
	<b>Total</b>	<b>27,860,480</b>	<b>70,973,801</b>
93	F.G.C. (BOYS) GARKI		
	Personnel Cost	37,099,140	60,000,000
	Overhead Cost	1,350,000	9,261,493
	Meal Subsidy	5,859,000	18,900,000
	<b>Total</b>	<b>44,308,140</b>	<b>88,161,493</b>
94	F.G.C. RUBBOCHI		
	Personnel Cost	26,620,680	52,000,000
	Overhead Cost	1,246,000	7,041,109
	Meal Subsidy	2,554,000	13,100,000
	<b>Total</b>	<b>30,420,680</b>	<b>72,141,109</b>
95	F.G.G.C. ABAJI		
	Personnel Cost	28,721,880	52,000,000
	Overhead Cost	1,246,000	7,373,801
	Meal Subsidy	2,554,000	12,100,000
	<b>Total</b>	<b>32,521,880</b>	<b>71,473,801</b>
96	F.T.C. IKARE		
	Personnel Cost	29,959,140	52,000,000
	Overhead Cost	1,381,000	6,873,801
	Meal Subsidy	2,234,000	12,100,000
	<b>Total</b>	<b>33,574,140</b>	<b>70,973,801</b>
97	F.C.T. UROMI		
	Personnel Cost	21,932,760	55,000,000
	Overhead Cost	1,381,000	8,059,763
	Meal Subsidy	2,554,000	16,200,000
	<b>Total</b>	<b>25,867,760</b>	<b>79,259,763</b>
98	F.T.C. YENOGOA		
	Personnel Cost	23,742,240	50,000,000
	Overhead Cost	1,381,000	5,723,224
	Meal Subsidy	2,873,000	11,200,000
	<b>Total</b>	<b>27,996,240</b>	<b>66,923,224</b>
99	FSTC USI-EKITI		
	Personnel Cost	2,000,000	30,000,000
	Overhead Cost	500,000	4,518,609
	Meal Subsidy	1,500,000	4,000,000
	<b>Total</b>	<b>4,000,000</b>	<b>38,518,609</b>
100	FSTC AHOADA		
	Personnel Cost	2,000,000	30,000,000
	Overhead Cost	500,000	4,818,609
	Meal Subsidy	1,500,000	4,000,000
	<b>Total</b>	<b>4,000,000</b>	<b>38,818,609</b>
101	FSTC AWKA		
	Personnel Cost	2,000,000	32,000,000
	Overhead Cost	500,000	5,024,672
	Meal Subsidy	1,500,000	4,000,000
	<b>Total</b>	<b>4,000,000</b>	<b>41,024,672</b>
102	FSTC MICHKA		
	Personnel Cost	2,000,000	30,000,000
	Overhead Cost	500,000	4,818,609
	Meal Subsidy	1,500,000	4,000,000
	<b>Total</b>	<b>4,000,000</b>	<b>38,818,609</b>
	<b>SUMMARY UNITY SCHOOL</b>		
	Personnel Cost	5,862,902,030	7,892,550,000
	Overhead Cost	287,058,000	906,293,615
	Meal Subsidy	1,217,624,000	2,600,000,000
	<b>Total</b>	<b>7,367,584,030</b>	<b>11,398,843,615</b>

CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL
	<b>EDUCATION PART IV (NUC)</b>		
	1 SECRETARIAT		
003202100013	Personnel Cost	283,594,739	299,169,287
003202100022	Overhead Cost	62,146,800	22,268,377
		<b>345,741,539</b>	<b>321,437,664</b>
	2 NATIONAL OPEN UNIVERSITY		
	Personnel Cost	0	281,000,000
	Overhead Cost	0	35,372,983
	Direct Teaching/Laboratory Costs	0	47,469,500
	<b>Total</b>	<b>0</b>	<b>363,842,483</b>
	3 UNIBADAN		
003206100012	Personnel Cost	2,976,011,543	3,085,288,135
003206200021	Overhead Cost	247,318,200	229,585,822
	Direct Teaching/Laboratory Costs		100,000,000
	<b>Total</b>	<b>3,223,329,743</b>	<b>3,414,873,957</b>
	4 UNILAG		
003207100015	Personnel Cost	2,513,819,784	2,593,359,722
003207200024	Overhead Cost	170,106,600	193,183,097
	Direct Teaching/Laboratory Costs		100,000,000
	<b>Total</b>	<b>2,683,926,384</b>	<b>2,886,542,819</b>
	5 U.N.N.		
003208100017	Personnel Cost	2,906,955,611	2,991,675,598
003208200026	Overhead Cost	220,286,400	222,831,355
	Direct Teaching/Laboratory Costs		100,000,000
	<b>Total</b>	<b>3,127,242,011</b>	<b>3,314,506,953</b>
	6 A.B.U. ZARIA		
003209100019	Personnel Cost	2,487,487,355	2,593,397,922
003209200028	Overhead Cost	183,151,200	193,185,940
	Direct Teaching/Laboratory Costs		100,000,000
	<b>Total</b>	<b>2,670,638,555</b>	<b>2,886,583,862</b>
	7 OAU ILE-IFE		
003210100012	Personnel Cost	2,230,840,036	2,326,304,959
003210200021	Overhead Cost	176,151,600	173,305,133
	Direct Teaching/Laboratory Costs		100,000,000
	<b>Total</b>	<b>2,406,991,636</b>	<b>2,599,610,092</b>
	8 UNIBEN		
003211100015	Personnel Cost	1,940,640,287	2,025,896,256
003211200024	Overhead Cost	139,761,000	150,944,501
	Direct Teaching/Laboratory Costs		100,000,000
	<b>Total</b>	<b>2,080,401,287</b>	<b>2,276,840,757</b>
	9 UNIJOS		
003212100017	Personnel Cost	1,369,956,356	1,422,059,020
003212200026	Overhead Cost	105,711,000	105,998,459
	Direct Teaching/Laboratory Costs		75,907,800
	<b>Total</b>	<b>1,475,667,356</b>	<b>1,603,965,279</b>
	10 UNICAL		
003213100019	Personnel Cost	1,623,138,896	1,688,714,535
003213200028	Overhead Cost	109,660,200	125,846,705
	Direct Teaching/Laboratory Costs		75,907,800
	<b>Total</b>	<b>1,732,799,096</b>	<b>1,890,469,040</b>
	11 BUK KANO		
003214100012	Personnel Cost	1,015,725,291	1,054,574,384
003214200021	Overhead Cost	73,683,600	78,645,095
	Direct Teaching/Laboratory Costs		75,907,800
	<b>Total</b>	<b>1,089,408,891</b>	<b>1,209,127,279</b>
	12 UNIMAID		
003215100014	Personnel Cost	1,406,639,282	1,466,146,091
003215200023	Overhead Cost	119,566,200	109,280,038
	Direct Teaching/Laboratory Costs		75,907,800
	<b>Total</b>	<b>1,526,205,482</b>	<b>1,651,333,929</b>
	13 USMAN DAN FODIO		
003216100016	Personnel Cost	716,225,746	744,227,714
003216200025	Overhead Cost	65,320,200	55,544,740
	Direct Teaching/Laboratory Costs		75,907,800
	<b>Total</b>	<b>781,545,946</b>	<b>875,680,254</b>

CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL
14	UNILORIN		
003217100019	Personnel Cost	1,502,715,672	1,567,011,458
003217200028	Overhead Cost	119,724,000	116,787,854
	Direct Teaching/Laboratory Costs		75,907,800
	<b>Total</b>	<b>1,622,439,672</b>	<b>1,759,707,112</b>
15	UNIPORT		
003218100011	Personnel Cost	1,354,848,807	1,445,924,719
003218200020	Overhead Cost	129,385,800	107,774,879
	Direct Teaching/Laboratory Costs		315,907,800
	Special Grant NUGA Games		
	<b>Total</b>	<b>1,484,234,607</b>	<b>1,869,607,398</b>
16	BAUCHI		
003219100013	Personnel Cost	581,845,517	608,461,702
003219200022	Overhead Cost	46,753,800	45,290,260
	Direct Teaching/Laboratory Costs		60,104,160
	<b>Total</b>	<b>628,599,317</b>	<b>713,856,122</b>
17	OWERRI		
003220100013	Personnel Cost	779,946,750	960,201,362
003220200024	Overhead Cost	50,208,000	60,298,608
	Direct Teaching/Laboratory Costs		85,907,800
	<b>Total</b>	<b>830,154,750</b>	<b>1,106,407,770</b>
18	AKURE		
003221100018	Personnel Cost	747,399,189	779,617,696
003221200027	Overhead Cost	54,195,000	58,030,091
	Direct Teaching/Laboratory Costs		60,104,160
	<b>Total</b>	<b>801,594,189</b>	<b>897,751,947</b>
19	MINNA		
003222100010	Personnel Cost	432,151,887	457,368,442
003222200029	Overhead Cost	33,884,400	34,043,779
	Direct Teaching/Laboratory Costs		60,104,160
	<b>Total</b>	<b>466,036,287</b>	<b>551,516,381</b>
20	YOLA		
003223100012	Personnel Cost	458,500,791	477,710,474
003223200021	Overhead Cost	37,888,800	35,557,918
	Direct Teaching/Laboratory Costs		60,104,160
	<b>Total</b>	<b>496,389,591</b>	<b>573,372,552</b>
21	UNI ABUJA		
003224100015	Personnel Cost	413,681,430	434,026,366
003224200024	Overhead Cost	32,470,800	32,306,334
	Direct Teaching/Laboratory Costs		60,104,160
	<b>Total</b>	<b>446,152,230</b>	<b>526,436,860</b>
22	UYO		
003225100017	Personnel Cost	1,237,044,066	1,294,422,025
003225200026	Overhead Cost	88,373,400	96,349,055
	Direct Teaching/Laboratory Costs		48,130,000
	<b>Total</b>	<b>1,325,417,466</b>	<b>1,438,901,080</b>
23	AWKA		
003226100019	Personnel Cost	962,235,243	1,003,031,646
003226200028	Overhead Cost	69,705,000	74,659,692
	Direct Teaching/Laboratory Costs		85,907,800
	<b>Total</b>	<b>1,031,940,243</b>	<b>1,163,599,138</b>
24	UNIVERSITY OF AGRICULTURE ABEOKUTA		
002502100014	Personnel Cost	618,174,646	645,248,429
002502200023	Overhead Cost	34,828,200	48,028,444
	Direct Teaching/Laboratory Costs		48,130,000
	<b>Total</b>	<b>653,002,846</b>	<b>741,406,873</b>
25	UNIVERSITY OF AGRICULTURE MAKURDI		
002503100016	Personnel Cost	751,742,824	801,802,987
002503200025	Overhead Cost	50,887,800	72,820,581
	Direct Teaching/Laboratory Costs		48,130,000
	<b>Total</b>	<b>802,630,624</b>	<b>922,753,568</b>
26	UNIVERSITY RESEARCH GRANT		
002542100018	Personnel Cost		0
002542200027	Overhead Cost	553,800	0
	<b>Total</b>	<b>553,800</b>	<b>0</b>

CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL

CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL
27	UNIVERSITY LIBRARY GRANT		
002543100010	Personnel Cost		0
002543200029	Overhead Cost	0	0
	<b>Total</b>	<b>0</b>	<b>0</b>
28	UNIVERSITY OF AGRICULTURE UMUDIKE		
002504100019	Personnel Cost	407,610,590	422,167,925
002504200028	Overhead Cost	32,704,200	31,423,662
	Direct Teaching/Laboratory Costs		48,130,000
	<b>Total</b>	<b>440,314,790</b>	<b>501,721,587</b>
29	NATIONAL MATH. CENTRE		
003227100012	Personnel Cost	94,688,123	99,587,905
003227200021	Overhead Cost	8,202,000	7,412,730
	Direct Teaching/Laboratory Costs		5,962,000
	<b>Total</b>	<b>102,890,123</b>	<b>112,962,635</b>
30	FRENCH LANGUAGE VILLAGE		
00322810001	Personnel Cost	100,109,313	104,492,824
003228200023	Overhead Cost	8,868,000	7,777,823
	Direct Teaching/Laboratory Costs		4,952,500
	<b>Total</b>	<b>108,977,313</b>	<b>117,223,147</b>
31	ARABIC LANGUAGE CENTRE		
003229100016	Personnel Cost	45,697,758	47,831,458
003229100025	Overhead Cost	6,425,400	3,560,288
	Direct Teaching/Laboratory Costs		4,952,500
	<b>Total</b>	<b>52,123,158</b>	<b>56,344,246</b>
32	D.A.C. ZARIA		
003230100019	Personnel Cost	189,157,187	193,886,027
003230200028	Overhead Cost	21,273,000	14,431,726
	Direct Teaching/Laboratory Costs		5,500,000
	<b>Total</b>	<b>210,430,187</b>	<b>213,817,753</b>
33	INSTITUTE OF NIGERIAN LANGUAGES (ABA)		
003231100012	Personnel Cost	98,473,329	102,285,502
003231200021	Overhead Cost	10,254,600	7,613,523
	Direct Teaching/Laboratory Costs		4,952,500
	<b>Total</b>	<b>108,727,929</b>	<b>114,851,525</b>
	<b>SUMMARY NUC</b>		
	Personnel Cost	32,247,058,048	34,016,892,570
	Overhead Cost	2,509,449,000	2,550,159,492
	Direct Teaching/Laboratory Costs		2,110,000,000
	Special Grant/NUGA Games		0
	<b>Total</b>	<b>34,756,507,048</b>	<b>38,677,052,062</b>
	<b>EDUCATION PART V: NATIONAL BOARD FOR TECHNICAL EDUCATION (NBTE)</b>		
	SECRETARIAT		
003203100015	Personnel Cost	292,228,404	276,935,104
003203100024	Overhead Cost	214,306,800	82,046,997
	NIPOGA Games		
	UNESCO-Nig. Tech. Curriculum Dev. Counterpart Fund		30,000,000
	<b>Total</b>	<b>506,535,204</b>	<b>388,982,101</b>
	ADO-EKITI		
0032444100012	Personnel Cost	413,163,125	476,268,743
003244200021	Overhead Cost	31,477,200	23,545,967
	Direct Teaching/Laboratory Costs		21,340,470
	<b>Total</b>	<b>444,640,325</b>	<b>521,155,180</b>
	BAUCHI		
003245100014	Personnel Cost	543,885,209	430,887,352
003245200023	Overhead Cost	30,769,200	19,881,405
	Direct Teaching/Laboratory Costs		28,970,988
	<b>Total</b>	<b>574,654,409</b>	<b>479,739,745</b>
	BIDA		
003246100016	Personnel Cost	486,098,699	546,283,871
003246200025	Overhead Cost	29,821,200	24,991,568
	Direct Teaching/Laboratory Costs		26,037,178
	<b>Total</b>	<b>515,919,899</b>	<b>597,312,617</b>
	IDAH		
003247100019	Personnel Cost	348,724,139	498,819,297
003247200028	Overhead Cost	31,096,800	25,188,905

CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL
	Direct Teaching/Laboratory Costs		21,414,315
	<b>Total</b>	<b>379,820,939</b>	<b>545,422,517</b>
	ILARO		
003248100011	Personnel Cost	326,924,573	352,367,185
003248200020	Overhead Cost	30,954,000	25,054,867
	Direct Teaching/Laboratory Costs		20,781,994
	<b>Total</b>	<b>357,878,573</b>	<b>398,204,046</b>
	KAURA - NAMODA		
003249100013	Personnel Cost	224,205,846	307,822,155
003249200022	Overhead Cost	26,169,000	21,563,443
	Direct Teaching/Laboratory Costs		20,394,104
	<b>Total</b>	<b>250,374,846</b>	<b>349,779,702</b>
	MUBI		
003250100015	Personnel Cost	285,453,715	340,221,224
003250200024	Overhead Cost	29,901,600	25,067,035
	Direct Teaching/Laboratory Costs		20,137,214
	<b>Total</b>	<b>315,355,315</b>	<b>385,425,473</b>
	NASARAWA		
003251100018	Personnel Cost	350,183,184	413,302,244
003251200027	Overhead Cost	43,644,000	36,966,292
	Direct Teaching/Laboratory Costs		21,809,976
	<b>Total</b>	<b>393,827,184</b>	<b>472,078,512</b>
	U/AFIKPO		
003252100010	Personnel Cost	254,143,025	323,466,802
003252200029	Overhead Cost	31,104,000	26,195,664
	Direct Teaching/Laboratory Costs		23,248,341
	<b>Total</b>	<b>285,247,025</b>	<b>372,910,807</b>
	YABA COLLEGE OF TECHNOLOGY		
003253100012	Personnel Cost	682,849,459	883,877,589
003253200021	Overhead Cost	46,158,600	38,930,974
	Direct Teaching/Laboratory Costs		25,302,952
	<b>Total</b>	<b>729,008,059</b>	<b>948,111,515</b>
	KADUNA POLYTECHNIC		
003254100015	Personnel Cost	1,476,082,433	1,716,367,749
003254200024	Overhead Cost	57,156,600	41,149,848
	Direct Teaching/Laboratory Costs		89,502,005
	<b>Total</b>	<b>1,533,239,033</b>	<b>1,847,019,602</b>
	FEDERAL POLY OFFA		
003255100017	Personnel Cost	307,113,320	381,257,061
003255200026	Overhead Cost	18,036,000	13,929,430
	Direct Teaching/Laboratory Costs		25,330,125
	<b>Total</b>	<b>325,149,320</b>	<b>420,516,616</b>
	EDE		
003256100019	Personnel Cost	243,252,157	293,354,800
003256200028	Overhead Cost	17,422,200	16,353,289
	Direct Teaching/Laboratory Costs		20,584,570
	<b>Total</b>	<b>260,674,357</b>	<b>330,292,659</b>
	AUCHI		
003257100012	Personnel Cost	621,129,827	749,846,011
	Overhead Cost	37,011,600	29,740,812
	Direct Teaching/Laboratory Costs		29,864,778
	<b>Total</b>	<b>658,141,427</b>	<b>809,451,601</b>
	NEKEDE		
003257100012	Personnel Cost	365,894,317	569,319,008
003257200021	Overhead Cost	31,041,000	26,589,529
	Direct Teaching/Laboratory Costs		23,102,901
	<b>Total</b>	<b>396,935,317</b>	<b>619,011,438</b>
	OKO		
003259100016	Personnel Cost	559,932,548	677,763,033
003259200025	Overhead Cost	30,051,000	25,207,269
	Direct Teaching/Laboratory Costs		28,914,035
	<b>Total</b>	<b>589,983,548</b>	<b>731,884,337</b>
	DAMATURU		
003260100012	Personnel Cost	335,928,105	230,399,283



CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL
003260200021	Overhead Cost	15,550,800	12,596,705
	Direct Teaching/Laboratory Costs		23,264,054
	<b>Total</b>	<b>351,478,905</b>	<b>266,260,042</b>
	<b>TOTAL FOR NBTE</b>		
	Personnel Cost	8,117,192,085	9,468,558,511
	Overhead Cost	733,671,600	514,999,999
	Direct Teaching/Laboratory Costs		470,000,000
	NIPOGA Games		0
	UNESCO-Nig. Tech. Curriculum Dev. Counterpart Fund		30,000,000
	<b>Total</b>	<b>8,850,863,685</b>	<b>10,483,558,510</b>
<b>EDUCATION PART IV - NATIONAL COMMISSION FOR COLLEGES OF EDUCATION (NCCE)</b>			
Explanatory Notes	<b>SECRETARIAT</b>		
1	Personnel Cost	142,318,365	161,486,567
003204100027	Overhead Cost	21,717,000	85,174,095
	Curriculum Review/Dev. For Degree Award		50,000,000
	Colleges of Education Games		
	<b>Total</b>	<b>164,035,365</b>	<b>296,660,662</b>
2	FEDERAL COLLEGE OF EDUCATION, ABEOKUTA		
003261100012	Personnel Cost	264,561,614	328,020,772
003261200021	Overhead Cost	17,176,800	14,452,358
	Direct Teaching/Laboratory Costs		19,166,547
	<b>Total</b>	<b>281,738,414</b>	<b>361,639,677</b>
3	FEDERAL COLLEGE OF EDUCATION, AKOKA		
003262100014	Personnel Cost	222,845,376	272,098,128
003262200023	Overhead Cost	13,869,000	13,259,410
	Direct Teaching/Laboratory Costs		16,726,531
	<b>Total</b>	<b>236,714,376</b>	<b>302,084,069</b>
4	FEDERAL COLLEGE OF EDUCATION, ASABA		
003263100016	Personnel Cost	178,478,187	241,142,942
003263200025	Overhead Cost	16,549,800	11,788,101
	Direct Teaching/Laboratory Costs		16,458,219
	<b>Total</b>	<b>195,027,987</b>	<b>269,389,262</b>
5	FEDERAL COLLEGE OF EDUCATION, B1CHI		
003265100019	Personnel Cost	149,438,697	181,626,518
003264200028	Overhead Cost	13,915,800	10,116,350
	Direct Teaching/Laboratory Costs		14,843,560
	<b>Total</b>	<b>163,354,497</b>	<b>206,586,428</b>
6	FEDERAL COLLEGE OF EDUCATION, GOMBE		
003265100011	Personnel Cost	179,260,608	225,510,242
003265200020	Overhead Cost	15,297,600	10,518,064
	Direct Teaching/Laboratory Costs		14,741,819
	<b>Total</b>	<b>194,558,208</b>	<b>250,770,125</b>
7	FEDERAL COLLEGE OF EDUCATION, GUSAU		
003266100013	Personnel Cost	137,146,690	161,391,324
003266200022	Overhead Cost	16,002,600	9,233,224
	Direct Teaching/Laboratory Costs		13,979,290
	<b>Total</b>	<b>153,149,290</b>	<b>184,603,838</b>
8	FEDERAL COLLEGE OF EDUCATION, KANO		
003267100016	Personnel Cost	235,796,059	410,230,310
003267200025	Overhead Cost	19,289,400	13,567,393
	Direct Teaching/Laboratory Costs		22,848,062
	<b>Total</b>	<b>255,085,459</b>	<b>446,645,765</b>
9	FEDERAL COLLEGE OF EDUCATION, KATSINA		
003268100018	Personnel Cost	196,954,317	252,549,148
003268200027	Overhead Cost	16,757,400	10,998,902
	Direct Teaching/Laboratory Costs		15,895,032
	<b>Total</b>	<b>213,711,717</b>	<b>279,443,082</b>
10	FEDERAL COLLEGE OF EDUCATION, KOTANGORA		
003269100010	Personnel Cost	215,598,981	255,380,592
003269200029	Overhead Cost	15,534,000	11,757,871
	Direct Teaching/Laboratory Costs		16,053,720
	<b>Total</b>	<b>231,132,981</b>	<b>283,192,183</b>
11	FEDERAL COLLEGE OF EDUCATION, OBUDU		
003270100012	Personnel Cost	208,333,812	242,461,603
003270200021	Overhead Cost	15,175,800	11,394,509
	Direct Teaching/Laboratory Costs		16,053,720
	<b>Total</b>	<b>223,509,612</b>	<b>269,909,832</b>

CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL
12	FEDERAL COLLEGE OF EDUCATION, OKENE		
003271200015	Personnel Cost	256,769,292	306,081,570
003271200024	Overhead Cost	14,632,800	11,843,683
	Direct Teaching/Laboratory Costs		18,203,218
	<b>Total</b>	<b>271,402,092</b>	<b>336,128,471</b>
13	FEDERAL COLLEGE OF EDUCATION, OMOKU		
003272100017	Personnel Cost	194,866,213	258,218,828
003272200026	Overhead Cost	15,637,200	11,862,558
	Direct Teaching/Laboratory Costs		16,112,364
	<b>Total</b>	<b>210,503,413</b>	<b>286,193,750</b>
14	FEDERAL COLLEGE OF EDUCATION, ONDO		
003273100019	Personnel Cost	307,135,816	411,358,298
003273200028	Overhead Cost	18,601,200	10,000,000
	Direct Teaching/Laboratory Costs		22,747,491
	<b>Total</b>	<b>325,737,016</b>	<b>444,105,789</b>
15	FEDERAL COLLEGE OF EDUCATION, OYO		
003274100012	Personnel Cost	273,891,256	372,613,411
003274200021	Overhead Cost	15,736,200	12,798,212
	Direct Teaching/Laboratory Costs		21,109,933
	<b>Total</b>	<b>289,627,456</b>	<b>406,521,556</b>
16	FEDERAL COLLEGE OF EDUCATION, PANKSHIN		
003275100014	Personnel Cost	212,105,807	271,421,588
003275200023	Overhead Cost	16,718,400	11,959,340
	Direct Teaching/Laboratory Costs		16,718,747
	<b>Total</b>	<b>228,824,207</b>	<b>300,099,675</b>
17	FEDERAL COLLEGE OF EDUCATION, POTISKUM		
003276100016	Personnel Cost	138,920,999	208,767,570
003276200025	Overhead Cost	15,216,000	10,435,288
	Direct Teaching/Laboratory Costs		14,917,768
	<b>Total</b>	<b>154,136,999</b>	<b>234,120,626</b>
18	FEDERAL COLLEGE OF EDUCATION, UMUNZE		
003277100019	Personnel Cost	244,225,464	291,887,936
003277200028	Overhead Cost	13,227,000	12,759,410
	Direct Teaching/Laboratory Costs		19,008,422
	<b>Total</b>	<b>257,452,464</b>	<b>323,655,768</b>
19	FEDERAL COLLEGE OF EDUCATION, YOLA		
003278100011	Personnel Cost	217,579,273	288,745,512
003278200020	Overhead Cost	19,087,800	12,359,135
	Direct Teaching/Laboratory Costs		17,508,425
	<b>Total</b>	<b>236,667,073</b>	<b>318,613,072</b>
20	FEDERAL COLLEGE OF EDUCATION, ZARIA		
003279100013	Personnel Cost	270,059,682	333,832,858
003279200022	Overhead Cost	18,358,200	15,622,772
	Direct Teaching/Laboratory Costs		20,176,895
	<b>Total</b>	<b>288,417,882</b>	<b>369,632,525</b>
21	FEDERAL COLLEGE OF EDUCATION, EHA, AMUFU		
003280100016	Personnel Cost	194,525,013	271,202,206
003280200025	Overhead Cost	15,870,600	13,099,322
	Direct Teaching/Laboratory Costs		16,730,237
	<b>Total</b>	<b>210,395,613</b>	<b>301,031,765</b>
	<b>TOTAL NCCE</b>		
	Personnel Cost	4,440,811,521	5,746,027,923
	Overhead Cost	344,370,600	324,999,997
	Direct Teaching/Laboratory Costs		350,000,000
	Total:Curriculum Review/Dev. For Degree Award		50,000,000
	Colleges of Educatio Games		0
	<b>Total</b>	<b>4,785,182,121</b>	<b>6,471,027,920</b>
	<b>EDUCATION PART VII (NATIONAL LIBRARY)</b>		
003205100010	Personnel Cost	343,192,447	323,823,771
003205200029	Overhead Cost	23,283,000	64,764,754
	<b>Total</b>	<b>366,475,447</b>	<b>388,588,525</b>
	<b>UNIVERSAL BASIC EDUCATION PART VIII</b>		
	Personnel Cost	215,475,000	183,084,057
	Overhead Cost	120,000,000	90,000,000

CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL
	<b>Total</b>	<b>335,475,000</b>	<b>273,084,057</b>
	Education Instructional Materials	1,100,000,000	0
003206200225	Normadic Education Instructional Materials	18,000,000	0
	<b>Total: Education Instructional Materials</b>	<b>1,118,000,000</b>	<b>0</b>

CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL
	<b>GENERAL SUMMARY</b>		
	Personnel Cost	54,811,219,032	61,231,535,345
	Overhead Cost	6,652,390,400	5,376,351,494
	Meal Subsidy	1,217,624,000	2,600,000,000
	Direct Teaching/Laboratory Costs		2,930,000,000
	NUGA Games, NIPOGA, Colleges of Education Games		0
	Total:Education Instructional Materials		0
	Total:Curriculum Review and Development		80,000,000
	<b>GRAND TOTAL EDUCATION</b>	<b>62,681,233,432</b>	<b>72,217,886,839</b>

CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL
<b>HEAD: 00340000008 - MINISTRY OF FOREIGN AFFAIRS</b>			
003400200025	Travel & Transport	58,019,520	53,268,392
003400200027	Utility Services	3,896,640	3,577,550
003400200053	Telephone Services	27,061,920	24,845,862
003400200050	Stationery Items	17,717,280	16,266,440
003400200058	Maint. of Office & Equipment	12,858,240	11,805,299
003400200076	Maint. of Vehicles & other Cap. Assets	52,449,120	48,154,143
003400200084	Consultancy Services (Medical Bills)	3,148,800	2,890,950
003400200092	Contributions & Subventions	19,051,200	17,491,127
003400200108	Training & Staff Dev.	7,793,280	7,155,100
003400200116	Entertainment & Hospitality	8,288,640	7,609,896
003400200124	Miscellaneous Expenses	7,793,280	7,155,100
003400200134	Contribution to Foreign Bodies	116,905,440	500,000,000
003400200140	Motor Vehicle Advances/Refurbishing Loan	2,338,080	2,146,618
	International Travel and Transport	57,600,000	52,883,226
003400200213	Maintenance of Nigeria House in New York	14,400,000	13,220,806
	Audit Insp. of Overseas Missions	24,000,000	22,034,677
	Budget Monitoring	19,200,000	17,627,741
	Travel & Associated Costs of Newly appointed Ambassadors		390,000,000
	<b>SUB-TOTAL</b>	<b>452,521,440</b>	<b>1,198,132,927</b>
<b>PART I (HQ)</b>			
	Personnel Costs	816,689,493	1,667,403,800
	Overhead Costs	452,521,440	1,198,132,927
	<b>Total</b>	<b>1,269,210,933</b>	<b>2,865,536,727</b>
<b>TAC</b>			
	Travel & Transport	4,431,840	4,068,924
	Utility Services	389,280	357,402
	Telephone Services	467,520	429,236
	Stationery Items	428,640	393,539
	Maint. of Office & Equipment	779,040	715,246
	Maint. of Vehicles & other Cap. Assets	2,376,000	2,181,432
	Consultancy Services (Medical Bills)	240,000	220,347
	Conference and Workshop	240,000	220,347
	Insurance	240,000	220,347
	Entertainment & Hospitality	233,760	214,618
	Miscellaneous Expenses	291,840	267,942
	Contribution to Foreign Bodies	0	0
	Cost of Insurance on Remittance	973,920	894,167
	<b>SUB-TOTAL</b>	<b>11,091,840</b>	<b>10,183,547</b>
<b>TAC</b>			
	Personnel Costs	964,604,820	1,000,000,000
	Overhead Costs	11,091,840	10,183,547
	<b>Total, Part I</b>	<b>975,696,660</b>	<b>1,010,183,547</b>
<b>FSA</b>			
	Travel & Transport	833,280	765,044
	Utility Services	350,400	321,706
	Telephone Services	735,840	675,583
	Stationery Items	584,160	536,324
	Maint. of Office & Equipment	735,840	675,583
	Maint. of Vehicles & other Cap. Assets	543,360	498,865
	Consultancy Services (Medical Bills)	735,840	675,583
	Contributions & Subventions	0	0
	Training & Staff Dev.	1,168,800	1,073,089
	Entertainment & Hospitality	291,840	267,942
	Miscellaneous Expenses	116,640	107,089
	<b>SUB-TOTAL</b>	<b>6,096,000</b>	<b>5,596,808</b>
<b>FSA</b>			
	Personnel Costs	0	0
	Overhead Costs	6,096,000	5,596,808
	<b>Total</b>	<b>6,096,000</b>	<b>5,596,808</b>
<b>OFFICE OF PILGRIMS AFFAIRS INCLUDING HAJJ OPERATIONS (MUSLIM)</b>			
	Personnel Costs	0	0
	Overhead Costs	24,345,360	22,351,756
	<b>Total</b>	<b>24,345,360</b>	<b>22,351,756</b>
<b>OFFICE OF PILGRIMS AFFAIRS INCLUDING PILGRIMAGE OPERATIONS (CHRISTIAN)</b>			
	Personnel Costs	0	0
	Overhead Costs	20,588,700	18,902,723
	<b>Total</b>	<b>20,588,700</b>	<b>18,902,723</b>
<b>PART I: SUMMARY</b>			
	Personnel Costs	1,781,294,313	2,667,403,800

CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL
	Overhead Costs	514,643,340	1,255,167,761
	<b>Total</b>	<b>2,295,937,653</b>	<b>3,922,571,561</b>
	<b>PART II - OVERSEAS MISSIONS</b>		
	Personnel Costs	10,036,618,950	7,500,000,000
	Overhead Costs	1,995,447,750	3,000,000,000
	Total, Part II	<b>12,032,066,700</b>	<b>10,500,000,000</b>
	<b>GENERAL SUMMARY</b>		
	Personnel Costs	11,817,913,263	10,167,403,800
	Overhead Costs	2,510,091,090	4,255,167,761
	<b>TOTAL: FOREIGN AFFAIRS</b>	<b>14,328,004,353</b>	<b>14,422,571,561</b>

CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL
<b>HEAD: 00350000007 - FEDERAL MINISTRY OF FINANCE</b>			
003501200020	Travel and Transport	26,499,840	37,144,866
003501200038	Utility Services	2,951,520	6,808,834
003501200046	Telephone Services	7,162,080	12,672,485
003501200053	Stationery	3,938,880	41,582,093
003501200061	Maintenance of Furniture and Equipment	4,296,960	4,453,192
003501200070	Maintenance of Vehicles and Other Capital Assets	8,594,400	8,906,882
003501200087	Consultancy Services	716,160	742,199
003501200095	Contributions and Subventions	12,533,760	7,739,472
003501200101	Training and Staff Development	8,701,920	12,768,386
003501200119	Entertainment and Hospitality	2,864,640	2,968,795
003501200127	Miscellaneous Expenses	77,351,040	80,163,428
003501200132	Contribution to Foreign bodies	0	0
003501200143	Motor Vehicle Advances	358,080	0
	Conferences and Workshops	2,400,000	2,487,261
	International Travel and Transport	4,800,000	12,845,621
	Insurance of Government Assets	960,000	994,904
003501200232	Upkeep/Maintenance of Lagos Liaison Office	1,432,320	1,484,397
	Port Monitoring	480,000	497,452
	ECOWAS Fast-Tracking Single Currency	480,000	497,452
	Afro-Asia Insurance & Reinsurance Fair 2002	480,000	497,452
	CISS	960,000	994,904
	Study Group on the Review of Nigeria's Tax System	60,000,000	0
	Statutory External Financial Obligations	1,500,000,000	1,113,750,000
	<b>Total</b>	<b>1,727,961,600</b>	<b>1,350,000,075</b>
	<b>SUMMARY</b>		
	Personnel Costs	242,764,734	462,911,619
	Overhead Costs	1,727,961,600	1,350,000,075
	<b>Total</b>	<b>1,970,726,334</b>	<b>1,812,911,694</b>
	<b>PART II - PARASTATALS</b>		
I	<b>NIGERIAN CUSTOMS SERVICE</b>		
	Travel & Transport	125,337,600	85,793,050
	Utility Services	18,000,000	12,320,923
	Telephone Services	19,098,600	13,072,910
	Stationery Items	11,936,400	8,170,415
	Maint. of Office & Equipment	10,743,000	7,353,537
	Maint. of Vehicles & other Cap. Assets	42,000,000	28,748,820
	Consultancy Services (Medical Bills)	9,000,000	6,160,461
	Contributions & Subventions	27,720,000	18,974,221
	Upkeep of Customs Attachee at Brussels	15,000,000	10,267,436
	Training & Staff Dev.	60,000,000	41,069,743
	Entertainment & Hospitality	1,790,400	1,225,521
	Miscellaneous Expenses	15,517,800	10,621,868
	Contribution to Foreign Bodies	5,371,200	3,676,563
	Motor Vehicle Advances/Refurbishing Loan	4,774,200	3,267,919
	Rent of Office and Residential Accommodation	18,000,000	12,320,923
	International Travel and Transport	4,800,000	3,285,579
	Maintenance of Computer	13,200,000	9,035,343
	Maintenance of Aircraft	48,000,000	32,855,794
	Conferences and Workshop	6,000,000	4,106,974
	Ceremonial and Regimental Expenses	6,000,000	4,106,974
	Operational Expenses	30,000,000	20,534,871
	Maintenance of Patrol Boats and Scanning Machines	18,000,000	12,320,926
	Printing of Security Documents	180,000,000	123,209,229
	<b>Total</b>	<b>690,289,200</b>	<b>472,500,000</b>
	<b>SUMMARY</b>		
003509100019	Personnel Costs	5,574,403,940	5,309,506,380
003509200027	Overhead Costs	690,289,200	472,500,000
	<b>Total</b>	<b>6,264,693,140</b>	<b>5,782,006,380</b>
II	<b>PEOPLES' BANK OF NIGERIA</b>		
003510100012	Personnel Costs	703,801,020	0
003510200020	Overhead Costs	44,218,560	0
	<b>Total</b>	<b>748,019,580</b>	<b>0</b>
	<b>INVESTMENT AND SECURITY TRIBUNAL</b>		
	Personnel Costs	703,801,020	71,598,904
	Overhead Costs	44,218,560	106,250,000
	<b>Total</b>	<b>748,019,580</b>	<b>177,848,904</b>
III	<b>NATIONAL INSURANCE COMMISSION</b>		
003511100015	Personnel Costs	142,087,122	119,415,116
003511200023	Overhead Costs	13,563,840	35,824,535
	<b>Total</b>	<b>155,650,962</b>	<b>155,239,651</b>

CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL



CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL
	<b>NATIONAL BOARD FOR COMMUNITY BANKS</b>		
003512100013	Personnel Costs	148,831,260	218,000,000
003512200025	Overhead Costs	9,766,080	60,000,000
	<b>Total</b>	<b>158,597,340</b>	<b>278,000,000</b>
	<b>I</b>		
	<b>DEBT MANAGEMENT OFFICE (DMO)</b>		
	Travel & Transport	3,625,920	12,894,329
	Utility Services	451,680	1,795,679
	Telephone Services	833,280	3,429,118
	Stationery Items	1,825,920	10,227,168
	Maint. of Office & Equipment	1,826,880	4,229,390
	Maint. of Vehicles & other Cap. Assets	600,960	535,708
	Consultancy Services	7,334,400	4,979,790
	Domestic Debt Management Take Off Expenditure	555,360	13,285,708
	Training & Staff Dev.	4,005,600	14,273,321
	Miscellaneous Expenses	582,720	1,349,049
	Rent of Office	833,280	14,929,118
	Conclusion of Bilateral Agreement	2,719,680	26,296,302
	Negotiation of Comparability Team with Paris Club Memb	1,667,040	3,859,346
	Commercial Debt Restructuring	1,389,120	13,215,937
	Publicity	1,618,080	746,000
	Litigation and Other Court Appearances (Local & Foreign)	1,344,000	3,111,480
	Library	1,182,240	842,560
	<b>Total</b>	<b>32,396,160</b>	<b>130,027,387</b>
	<b>SUMMARY</b>		
	Personnel Costs	246,370,000	266,448,134
	Overhead Costs	32,396,160	130,027,387
	<b>Total</b>	<b>278,766,160</b>	<b>396,475,521</b>
	<b>SUMMARY PART II</b>		
	Personnel Costs	7,519,294,362	5,984,968,534
	Overhead Costs	834,452,400	804,601,922
	<b>Total</b>	<b>8,353,746,762</b>	<b>6,789,570,456</b>
	<b>SUMMARY: MAIN MINISTRY &amp; PARASTATALS</b>		
	Personnel Costs	7,762,059,096	6,447,880,153
	Overhead Costs	2,562,414,000	2,154,601,997
	<b>Total</b>	<b>10,324,473,096</b>	<b>8,602,482,150</b>
	<b>BUDGET OFFICE</b>		
003500200022	Travel & Transport	4,296,960	2,659,531
003500200030	Utility Services	1,074,240	1,414,883
003500200048	Telephone Services	2,148,480	3,204,765
003500200055	Stationery Items	7,162,080	4,432,848
003500200063	Maint. of Office & Equipment	2,148,480	1,329,765
003500200071	Maint. of Vehicles & other Cap. Assets	7,162,080	2,250,000
003500200089	Consultancy Services (Medical Bills)	823,200	509,506
003500200097	Contributions & Subventions	358,080	221,628
003500200103	Training & Staff Dev.	7,412,640	5,337,928
003500200111	Entertainment & Hospitality	1,432,320	886,510
003500200129	Miscellaneous Expenses	19,440,000	12,032,059
003500200137	Contribution to Foreign Bodies	960,000	594,176
003500200145	Motor Vehicle Advances/Refurbishing Loan	160,800	99,524
	International Travel and Transport	30,000,000	18,567,992
003502200152	Budget Expenses	3,938,880	2,437,903
003502200218	Expenditure Department Running Costs	2,524,320	5,922,430
003502200436	Information Management Systems	7,734,720	4,787,274
	Monitoring of Crude Oil JVC Operations	960,000	594,176
	Revenue Exigency Matters	960,000	594,176
	Printing of Budget Revenue Estimate	960,000	594,176
	New Manufacture in-Bond Scheme	1,440,000	891,264
	Bona Fide Statue	1,440,000	891,264
	Export Prohibition Matters	480,000	297,088
	Budget Monitoring and Evaluation	60,000,000	37,135,985
	Rent of Office	12,000,000	7,427,196
	Implimentation Report	7,200,000	4,456,318
	Budget Office Consultants	15,000,000	9,283,996
	Revenue Monitoring	3,000,000	1,856,799
	Tarrif Administration and Review	6,900,000	4,270,638
	Import Duty Monitoring	6,000,000	3,713,598
	Development of Customised Monitoring	3,000,000	1,856,799
	<b>Total</b>	<b>218,117,280</b>	<b>140,552,195</b>
	<b>SUMMARY</b>		
	Personnel Costs	206,379,000	239,206,256
	Overhead Costs	218,117,280	140,552,195

CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL
	<b>Total</b>	<b>424,496,280</b>	<b>379,758,451</b>
	<b>FEDERAL INLAND REVENUE SERVICE</b>		
003500200029	Travel & Transport	101,463,600	102,962,936
003500200037	Utility Services	9,549,000	9,690,106
003500200045	Telephone Services	11,936,400	12,112,785
003500200052	Stationery Items	29,842,200	30,283,181
003500200060	Maint. of Office & Equipment	9,549,000	9,690,106
003500200086	Maint. of Vehicles & other Cap. Assets	23,873,400	24,226,179
003500200094	Consultancy Services (Medical Bills)	0	0
003500200108	Contributions & Subventions	185,022,000	187,756,086
003500200116	Training & Staff Dev.	37,481,400	38,035,266
003500200124	Entertainment & Hospitality	3,103,200	3,149,056
003500200132	Miscellaneous Expenses	17,905,200	18,169,787
003500200140	Contribution to Foreign Bodies	1,193,400	1,211,035
003500200215	Motor Vehicle Advances/Refurbishing Loan	4,193,400	4,255,366
	VAT Administration	9,000,000	9,132,994
	Tax-Payers Education	1,200,000	1,217,733
	Insurance of FIRS Properties	1,200,000	1,217,733
	Conference and Workshop	2,400,000	2,435,465
	International Travel and Transport	3,000,000	3,044,330
003500200223	Upkeeping of the Body of Appeal Commissioners	3,580,800	3,633,714
003505200223	Execution of New Tax Measures	0	0
	Field Operations	12,000,000	12,177,325
	Outstanding Rent	34,279,200	34,785,747
	Upkeep of Eight (8) Zonal VAT Tribunals	30,000,000	30,443,313
	Joint Tax Board Contribution	36,948,762	37,494,757
	<b>TOTAL</b>	<b>568,720,962</b>	<b>577,125,000</b>
	<b>SUMMARY FIRS</b>		
	Personnel Costs	1,238,558,116	2,327,892,401
	Overhead Costs	568,720,962	577,125,000
	<b>Total</b>	<b>1,807,279,078</b>	<b>2,905,017,401</b>
	<b>OFFICE OF ACCOUNTANT-GENERAL OF THE FEDERATION</b>		
003500200027	Travel & Transport	33,423,360	67,139,548
003500200035	Utility Services	3,819,360	7,672,182
003500200043	Telephone Services	4,296,960	8,631,566
003500200050	Stationery Items	13,368,960	26,855,048
003500200068	Maint. of Office & Equipment	6,206,880	12,468,140
003500200070	Maint. of Vehicles & other Cap. Assets	9,549,120	19,181,902
003500200084	Consultancy Services (Medical Bills)	477,120	958,420
003500200092	Contributions & Subventions	144,000	289,262
003500200103	Training & Staff Dev.	17,093,760	34,337,281
003500200116	Entertainment & Hospitality	477,120	958,420
003500200124	Miscellaneous Expenses	25,306,080	50,833,870
003504200000	Contribution to Foreign Bodies	0	0
003504200140	Motor Vehicle Advances/Refurbishing Loan	1,909,440	3,835,609
	International Travel and Transport	2,400,000	4,821,027
003504200213	Pay-roll Forms	35,810,400	71,934,541
003504200221	Inspectorate Operations	8,116,800	16,304,713
	36 FPO & 36 Internal units	33,496,320	67,286,107
	Insurance of Govt Asset	960,000	1,928,411
	Rent of Office Accommodation	3,129,120	6,285,655
	6 Zonal Offices in the States	1,440,000	2,892,616
	Bank Charges	192,000	385,682
	<b>SUB-TOTAL</b>	<b>201,616,800</b>	<b>405,000,000</b>
	<b>SUMMARY OAGF</b>		
	Personnel Costs	677,373,352	1,204,149,042
	Overhead Costs	201,616,800	405,000,000
	<b>Total</b>	<b>878,990,152</b>	<b>1,609,149,042</b>
	<b>PUBLIC PROCUREMENT COMMISSION</b>		
	Personnel Costs	0	0
	Take Off Grant	20,000,000	0
	<b>Total</b>	<b>20,000,000</b>	<b>0</b>
	<b>GENERAL SUMMARY</b>		
	<b>PART I - MAIN</b>		
	Personnel Costs	242,764,734	462,911,619
	Overhead Costs	1,727,961,600	1,350,000,075
	<b>Total</b>	<b>1,970,726,334</b>	<b>1,812,911,694</b>
	<b>PART II - PARASTATALS</b>		
	Personnel Costs	7,519,294,362	5,984,968,534

CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL
	Overhead Costs	834,452,400	804,601,922
	<b>Total</b>	<b>8,353,746,762</b>	<b>6,789,570,456</b>

CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL
	<b>PART III - BUDGET OFFICE</b>		
	Personnel Costs	206,379,000	239,206,256
	Overhead Costs	218,117,280	140,552,195
	<b>Total</b>	<b>424,496,280</b>	<b>379,758,451</b>
	<b>PART IV - FIRS</b>		
	Personnel Costs	1,238,558,116	2,327,892,401
	Overhead Costs	568,720,962	577,125,000
	<b>Total</b>	<b>1,807,279,078</b>	<b>2,905,017,401</b>
	<b>PART V - OAGF</b>		
	Personnel Costs	677,373,352	1,204,149,042
	Overhead Costs	201,616,800	405,000,000
	<b>Total</b>	<b>878,990,152</b>	<b>1,609,149,042</b>
	<b>PUBLIC PROCUREMENT COMMISSION</b>		
	Personnel Costs		
	Take Off Grant	20,000,000	0
	<b>Total</b>	<b>20,000,000</b>	<b>0</b>
	<b>GENERAL SUMMARY</b>		
	Personnel Costs	9,884,369,564	10,219,127,852
	Overhead Costs	3,570,869,042	3,277,279,192
	<b>Total, Finance</b>	<b>13,455,238,606</b>	<b>13,496,407,044</b>

CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL
<b>HEAD: 00360000007 - MINISTRY OF HEALTH</b>			
003601200020	Travel and Transport	10,958,400	13,524,294
003601200038	Utility Services	2,071,680	2,556,761
003601200046	Telephone Services	2,128,800	2,627,256
003601200053	Stationery	1,741,440	2,149,196
003601200061	Maintenance of Furniture & other Capital Assets	913,920	1,127,913
003601200079	Maintenance of Vehicles and Other Capital Assets	3,599,520	4,442,343
003601200081	Consultancy Services	3,420,000	4,220,788
003601200087	Contributions and Subventions	40,593,600	50,098,534
003601200095	Training and Staff Development	4,001,280	4,938,174
003601200101	Entertainment and Hospitality	792,480	978,038
003601200127	Miscellaneous Expenses	7,048,320	8,698,674
003601200135	Contribution to Foreign Bodies	35,149,440	43,379,632
	International Travel and Transport	2,400,000	2,961,957
003601200143	Motor Vehicles Advances / Refurbishing Loan	962,400	1,187,745
	Rent of Office and Residential Accommodation	4,800,000	5,923,913
	Conferences and Workshop	480,000	592,391
	Vesico vaginal Fistula Consultancy		20,400,000
	Insurance of Govt. Assets	480,000	592,391
	<b>Total</b>	<b>121,541,280</b>	<b>170,400,000</b>
<b>SUMMARY</b>			
	Personnel Costs	972,367,288	2,099,066,216
	Overhead Costs	121,541,280	170,400,000
	Arrears of Medical Professional Allowance	3,850,000,000	0
	<b>Total</b>	<b>4,943,908,568</b>	<b>2,269,466,216</b>
<b>TEACHING HOSPITALS</b>			
<b>UCH, IBADAN</b>			
003602100013	Personnel Costs	1,534,599,791	1,712,271,621
003602200022	Overhead Costs	29,229,000	126,351,152
	<b>Total</b>	<b>1,563,828,791</b>	<b>1,838,622,773</b>
<b>LUTH, LAGOS</b>			
003603100115	Personnel Costs	1,538,153,082	1,475,848,164
003603200024	Overhead Costs	27,609,600	108,905,102
	<b>Total</b>	<b>1,565,762,682</b>	<b>1,584,753,266</b>
<b>ABUTH, ZARIA</b>			
003604100018	Personnel Costs	1,306,522,119	1,419,137,276
003604200027	Overhead Costs	23,610,000	104,720,319
	<b>Total</b>	<b>1,330,132,119</b>	<b>1,523,857,595</b>
<b>UNITH, ENUGU</b>			
003605100010	Personnel Costs	1,504,820,785	1,476,745,006
003605200029	Overhead Costs	23,813,400	108,971,281
	<b>Total</b>	<b>1,528,634,185</b>	<b>1,585,716,287</b>
<b>UBTH, BENIN-CITY</b>			
003606100012	Personnel Costs	1,171,967,474	1,029,817,049
003606200021	Overhead Costs	20,770,200	75,991,781
	<b>Total</b>	<b>1,192,737,674</b>	<b>1,105,808,830</b>
<b>OAUTH, ILE-IFE</b>			
003607100015	Personnel Costs	1,224,754,229	1,302,841,485
003607200024	Overhead Costs	22,666,200	96,138,674
	<b>Total</b>	<b>1,247,420,429</b>	<b>1,398,980,159</b>
<b>UITH, ILORIN</b>			
003608100017	Personnel Costs	953,933,373	1,048,148,543
003608200026	Overhead Costs	16,383,000	77,344,490
	<b>Total</b>	<b>970,316,373</b>	<b>1,125,493,033</b>
<b>JUTH, JOS</b>			
003609100019	Personnel Costs	910,349,922	848,232,035
003609200028	Overhead Costs	16,037,400	62,592,344
	<b>Total</b>	<b>926,387,322</b>	<b>910,824,379</b>
<b>UPTH, PORT HARCOURT</b>			
003610100012	Personnel Costs	1,395,601,404	1,365,641,335
003610200021	Overhead Costs	16,486,200	100,772,771
	<b>Total</b>	<b>1,412,087,604</b>	<b>1,466,414,106</b>
<b>UCTH, CALABAR</b>			
003611100015	Personnel Costs	881,893,133	910,409,291
003611200024	Overhead Costs	15,880,200	67,180,499
	<b>Total</b>	<b>897,773,333</b>	<b>977,589,790</b>

CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL

CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL
	UMTH, MAIDUGURI		
003612100017	Personnel Costs	1,220,880,517	1,167,720,532
003612200024	Overhead Costs	16,699,800	86,167,891
	<b>Total</b>	<b>1,237,580,317</b>	<b>1,253,888,423</b>
	UDTH, SOKOTO		
003613100019	Personnel Costs	645,190,090	756,772,876
003613200028	Overhead Costs	14,347,800	55,843,432
	<b>Total</b>	<b>659,537,890</b>	<b>812,616,308</b>
	BUTH, KANO		
003614100012	Personnel Costs	481,444,428	658,610,170
003614200021	Overhead Costs	13,944,600	48,599,856
	<b>Total</b>	<b>495,389,028</b>	<b>707,210,026</b>
	NAUTH, NNEWI		
003615100014	Personnel Costs	530,035,671	791,948,035
003615200023	Overhead Costs	12,450,000	58,439,061
	<b>Total</b>	<b>542,485,671</b>	<b>850,387,096</b>
	FED. SP. HOSP. IRRUA		
003631100012	Personnel Costs	289,383,781	331,763,616
003631200021	Overhead Costs	4,914,000	24,481,347
	<b>Total</b>	<b>294,297,781</b>	<b>356,244,963</b>
	<b>SUMMARY</b>		
	Personnel Costs	15,589,529,799	16,295,907,033
	Overhead Costs	274,841,400	1,202,500,000
	<b>Total</b>	<b>15,864,371,199</b>	<b>17,498,407,033</b>
	<b>FEDERAL MEDICAL CENTRES &amp; STAFF HOSPITAL</b>		
	FED. SP. HOSP. GWAGWALADA		
003621100018	Personnel Costs	618,732,116	713,189,468
003621100027	Overhead Costs	11,636,400	13,329,332
	<b>Total</b>	<b>630,368,516</b>	<b>726,518,800</b>
	FED. MED. CENT. UMUAHIA		
003626100019	Personnel Costs	396,451,593	431,964,565
003626200028	Overhead Costs	8,358,600	9,574,658
	<b>Total</b>	<b>404,810,193</b>	<b>441,539,223</b>
	FED. MED. CENT. OWO		
003628100014	Personnel Costs	235,419,147	305,358,033
003628200023	Overhead Costs	4,521,600	5,179,429
	<b>Total</b>	<b>239,940,747</b>	<b>310,537,462</b>
	FED. MED. CENT. ABEOKUTA		
003630100019	Personnel Costs	300,242,500	381,144,523
003630200028	Overhead Costs	4,521,600	5,179,429
	<b>Total</b>	<b>304,764,100</b>	<b>386,323,952</b>
	FED. MED. CENT. OWERRI		
003639100010	Personnel Costs	331,505,413	466,535,822
003640200029	Overhead Costs	4,600,800	5,270,151
	<b>Total</b>	<b>336,106,213</b>	<b>471,805,973</b>
	FED. MED. CENT. MAKURDI		
003640100012	Personnel Costs	322,944,368	350,514,734
003640200026	Overhead Costs	4,600,800	5,270,151
	<b>Total</b>	<b>327,545,168</b>	<b>355,784,885</b>
*	FED. MED. CENT. KATSINA		
003641100015	Personnel Costs	126,278,403	184,751,926
003641200024	Overhead Costs	4,600,800	5,270,151
	<b>Total</b>	<b>130,879,203</b>	<b>190,022,077</b>
*	FED. MED. CENT. GOMBE		
003642100017	Personnel Costs	314,171,969	363,840,215
003642100026	Overhead Costs	4,525,800	5,184,240
	<b>Total</b>	<b>318,697,769</b>	<b>369,024,455</b>
*	FED. MED. CENT. NGURU YOBE		
003649100013	Personnel Costs	134,976,703	243,130,572
003649200021	Overhead Costs	4,353,600	4,986,987
	<b>Total</b>	<b>139,330,303</b>	<b>248,117,559</b>
	FED. MED. CENT. ASABA		
003650100015	Personnel Costs	228,832,792	336,716,202

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003650200023	Overhead Costs	4,353,600	4,986,987
	<b>Total</b>	<b>233,186,392</b>	<b>341,703,189</b>
	SANI-ABACHA SPEC. HOSP.		
003651100018	Personnel Costs	322,763,603	379,963,654
003651200026	Overhead Costs	6,120,600	7,011,061
	<b>Total</b>	<b>328,884,203</b>	<b>386,974,715</b>
	FED. MED. CENT. BIDA		
003652100010	Personnel Costs	135,193,657	194,822,631
003652200028	Overhead Costs	5,088,600	5,828,919
	<b>Total</b>	<b>140,282,257</b>	<b>200,651,550</b>
*	FED. MED. CENT. GUSAU		
	Personnel Costs	197,647,924	273,961,054
	Overhead Costs	4,353,600	4,986,987
	<b>Total</b>	<b>202,001,524</b>	<b>278,948,041</b>
	FED. MED. CENT. YOLA ADAMAWA		
	Personnel Costs	260,620,886	257,931,157
	Overhead Costs	4,353,600	4,986,987
	<b>Total</b>	<b>264,974,486</b>	<b>262,918,144</b>
	FED. MED. CENT. ABAKALIKI-EBONYI		
	Personnel Costs	185,194,174	260,093,528
	Overhead Costs	4,353,600	4,986,987
	<b>Total</b>	<b>189,547,774</b>	<b>265,080,515</b>
	FED. MED. CENT. IDO-EKITI		
	Personnel Costs	159,895,445	199,684,576
	Overhead Costs	4,353,600	4,986,987
	<b>Total</b>	<b>164,249,045</b>	<b>204,671,563</b>
	FED. MED. CENT. KOGI STATE		
	Personnel Costs	167,181,860	203,894,872
	Overhead Costs	4,353,600	4,986,987
	<b>Total</b>	<b>171,535,460</b>	<b>208,881,859</b>
	FED. MED. CENT. BAUCHI STATE		
	Personnel Costs	134,742,145	291,800,336
	Overhead Costs	4,353,600	4,986,987
	<b>Total</b>	<b>139,095,745</b>	<b>296,787,323</b>
*	FED. MED. CENT. KEBBI STATE		
	Personnel Costs	197,909,034	303,093,893
	Overhead Costs	4,353,600	4,986,987
	<b>Total</b>	<b>202,262,634</b>	<b>308,080,880</b>
	FED. MED. CENT. TARABA STATE		
	Personnel Costs	164,377,043	212,559,200
	Overhead Costs	4,353,600	4,986,987
	<b>Total</b>	<b>168,730,643</b>	<b>217,546,187</b>
	FED. MED. CENT. JIGAWA STATE		
	Personnel Costs	120,162,258	186,958,217
	Overhead Costs	4,353,600	4,986,987
	<b>Total</b>	<b>124,515,858</b>	<b>191,945,204</b>
	FED. MED. CENT. NASSARAWA STATE		
	Personnel Costs	244,968,318	294,518,142
	Overhead Costs	4,353,600	4,986,987
	<b>Total</b>	<b>249,321,918</b>	<b>299,505,129</b>
	FED. MED. CENT. BAYELSA STATE		
	Personnel Costs	202,960,892	244,641,128
	Overhead Costs	4,353,600	4,986,987
	<b>Total</b>	<b>207,314,492</b>	<b>249,628,115</b>
*	NATIONAL EYE CENTRE KADUNA		
003648200029	Personnel Costs	205,718,174	213,214,026
003648100011	Overhead Costs	4,493,400	5,147,126
	<b>Total</b>	<b>210,211,574</b>	<b>218,361,152</b>
	NATIONAL EAR CARE CENTRE		
	Personnel Costs	15,980,691	24,466,829
	Overhead Costs	4,137,000	4,738,875
	<b>Total</b>	<b>20,117,691</b>	<b>29,205,704</b>



CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL
	FED. STAFF HOSPITAL APO, ABUJA		
	Personnel Costs	40,050,996	55,173,289
	Overhead Costs	3,573,000	4,092,821
	<b>Total</b>	<b>43,623,996</b>	<b>59,266,110</b>
	FED. STAFF HOSP. VICTORIA ISLAND		
	Personnel Costs	115,705,632	113,550,619
	Overhead Costs	3,573,000	4,092,821
	<b>Total</b>	<b>119,278,632</b>	<b>117,643,440</b>
	<b>SUMMARY</b>		
	Personnel Costs	5,910,500,818	7,487,473,211
	Overhead Costs	15,990,966,399	149,999,995
	<b>Total</b>	<b>21,901,467,217</b>	<b>7,637,473,206</b>
	<b>PSYCHIATRIC HOSPITAL</b>		
	PSY. HOSP. ENUGU		
003643100019	Personnel Costs	121,668,942	155,138,262
003643200028	Overhead Costs	3,720,000	6,860,836
	<b>Total</b>	<b>125,388,942</b>	<b>161,999,098</b>
	PSY. HOSP. KADUNA		
003644100012	Personnel Costs	111,300,919	159,052,226
003644200021	Overhead Costs	3,550,200	6,547,672
	<b>Total</b>	<b>114,851,119</b>	<b>165,599,898</b>
	PSY. HOSP. CALABAR		
003645100014	Personnel Costs	167,824,266	196,211,706
003645200023	Overhead Costs	3,550,200	6,547,672
	<b>Total</b>	<b>171,374,466</b>	<b>202,759,378</b>
	PSY. HOSP. MAIDUGURI		
003646100016	Personnel Costs	222,655,816	178,393,512
003646200025	Overhead Costs	3,550,200	6,547,672
	<b>Total</b>	<b>226,206,016</b>	<b>184,941,184</b>
*	PSY. HOSP. SOKOTO		
003647100019	Personnel Costs	106,119,061	143,995,316
003647200028	Overhead Costs	3,550,200	6,547,672
	<b>Total</b>	<b>109,669,261</b>	<b>150,542,988</b>
	PSY. HOSP. YABA		
003618100011	Personnel Costs	460,838,437	407,916,154
003618200020	Overhead Costs	9,612,000	17,727,514
	<b>Total</b>	<b>470,450,437</b>	<b>425,643,668</b>
*	PSY. HOSP. ABEOKUTA		
003619100013	Personnel Costs	279,919,828	364,811,803
003619200022	Overhead Costs	7,074,000	13,046,654
	<b>Total</b>	<b>286,993,828</b>	<b>377,858,457</b>
	PSY. HOSP. BENIN-CITY		
003620100015	Personnel Costs	229,846,515	202,759,547
993620200024	Overhead Costs	6,058,800	11,174,309
	<b>Total</b>	<b>235,905,315</b>	<b>213,933,856</b>
	<b>SUMMARY</b>		
	Personnel Costs	1,700,173,784	1,808,278,525
	Overhead Costs	40,665,600	75,000,000
	<b>Total</b>	<b>1,740,839,384</b>	<b>1,883,278,525</b>
	<b>ORTHOPAEDIC HOSPITALS</b>		
	NOH, LAGOS		
003627100012	Personnel Costs	567,388,250	621,746,958
003617200021	Overhead Costs	11,557,800	32,627,769
	<b>Total</b>	<b>578,946,050</b>	<b>654,374,727</b>
	NOH, DALA KANO		
003617100019	Personnel Costs	305,037,632	302,727,319
003617200028	Overhead Costs	6,754,200	19,067,165
	<b>Total</b>	<b>311,791,832</b>	<b>321,794,484</b>
	NOH, ENUGU		
003616100016	Personnel Costs	423,896,498	457,790,104
003616200025	Overhead Costs	8,255,400	23,305,066
	<b>Total</b>	<b>432,151,898</b>	<b>481,095,170</b>

CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL
	<b>SUMMARY</b>		
	Personnel Costs	1,296,322,380	1,382,264,381
	Overhead Costs	26,567,400	75,000,000
	<b>Total</b>	<b>1,322,889,780</b>	<b>1,457,264,381</b>

CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL
	<b>AGENCIES</b>		
	NATIONAL HEALTH INSURANCE SCHEME		
003653100012	Personnel Costs	183,919,292	416,810,728
003653200020	Overhead Costs	9,345,600	56,881,134
	<b>Total</b>	<b>193,264,892</b>	<b>473,691,862</b>
	NAFDAC		
003637100016	Personnel Costs	488,312,021	393,786,602
003637200025	Overhead Costs	7,060,800	17,135,526
	<b>Total</b>	<b>495,372,821</b>	<b>410,922,128</b>
	NAT. PRY.H/CARE DEV.		
003636100013	Personnel Costs	231,360,637	200,699,563
003636200022	Overhead Costs	6,234,000	23,012,435
	<b>Total</b>	<b>237,594,637</b>	<b>223,711,998</b>
	NURSING & MIDWIFERY COUNCIL		
00365100011	Personnel Costs	59,595,808	59,248,134
00365200020	Overhead Costs	669,600	5,273,920
	<b>Total</b>	<b>60,265,408</b>	<b>64,522,054</b>
	PHARMACIST COUNCIL OF NIG.		
003634100019	Personnel Costs	31,696,821	30,063,143
003634200028	Overhead Costs	502,200	2,314,198
	<b>Total</b>	<b>32,199,021</b>	<b>32,377,341</b>
	MED. & DENTAL COUNCIL		
003633100016	Personnel Costs	23,026,881	23,790,138
003633200025	Overhead Costs	823,800	1,928,056
	<b>Total</b>	<b>23,850,681</b>	<b>25,718,194</b>
	NAT. P/G MED. COLLEGE		
003632100014	Personnel Costs	35,341,260	31,809,011
003632200023	Overhead Costs	1,339,800	2,581,493
	<b>Total</b>	<b>36,681,060</b>	<b>34,390,504</b>
	RADIOGRAPHERS REG. BOARD		
003654100015	Personnel Costs	8,888,547	14,282,090
003654200023	Overhead Costs	502,200	848,856
	<b>Total</b>	<b>9,390,747</b>	<b>15,130,946</b>
	DENTAL TECH. REG BOARD		
003655100017	Personnel Costs	16,082,987	25,323,384
003655200025	Overhead Costs	502,200	962,700
	<b>Total</b>	<b>16,585,187</b>	<b>26,286,084</b>
	HEALTH RECORDS REG. BOARD		
003656100019	Personnel Costs	1,454,703	3,674,117
003656200027	Overhead Costs	502,200	232,544
	<b>Total</b>	<b>1,956,903</b>	<b>3,906,661</b>
	INST. OF MED. LAB TECH REG BOARD OF NIG.		
003657100012	Personnel Costs	14,718,988	15,636,803
003657200020	Overhead Costs	772,200	1,248,040
	<b>Total</b>	<b>15,491,188</b>	<b>16,884,843</b>
	OPTOMERISITS REG. BOARD		
003658100014	Personnel Costs	44,092,116	38,977,590
003658200022	Overhead Costs	727,200	2,973,345
	<b>Total</b>	<b>44,819,316</b>	<b>41,950,935</b>
	PHYSIOTHERAPISTS REG. BOARD		
003659100016	Personnel Costs	3,570,000	4,549,015
003659200024	Overhead Costs	841,800	454,902
	<b>Total</b>	<b>4,411,800</b>	<b>5,003,917</b>
	DENTAL THERAPISTS REG. BOARD		
003660100019	Personnel Costs	10,158,264	8,590,804
003660200027	Overhead Costs	502,200	962,700
	<b>Total</b>	<b>10,660,464</b>	<b>9,553,504</b>
	INSTITUTE OF PUBLIC ANALYSTS		
003661100015	Personnel Costs	8,910,853	8,144,181
003661200023	Overhead Costs	334,800	596,133
	<b>Total</b>	<b>9,245,653</b>	<b>8,740,314</b>
	NAT. PROGRAMME ON IMMUNISATION (NPI)		

CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL
	Personnel Costs	70,037,699	149,091,007
	Overhead Costs	945,000,000	513,433,118
	<b>Total</b>	<b>1,015,037,699</b>	<b>662,524,125</b>
	INTER COUNTRY CENTRE FOR ORAL HEALTH (ICOH) JOS		
	Personnel Costs	16,674,496	12,180,728
	Overhead Costs	1,674,600	888,811
	<b>Total</b>	<b>18,349,096</b>	<b>13,069,539</b>
	NATIONAL ARBORVIRUS AND VECTOR RESEARCH		
	Personnel Costs	16,195,766	13,582,965
	Overhead Costs	502,200	1,665,065
	<b>Total</b>	<b>16,697,966</b>	<b>15,248,030</b>
	FEDERAL SCHOOL OF RADIOGRAPHY		
	Personnel Costs	25,144,835	18,276,228
	Overhead Costs	502,200	1,517,623
	<b>Total</b>	<b>25,647,035</b>	<b>19,793,851</b>
	FEDERAL SCHOOL OF DENTAL TECHNOLOGY		
	Personnel Costs	27,358,219	61,564,477
	Overhead Costs	2,104,200	6,685,071
	<b>Total</b>	<b>29,462,419</b>	<b>68,249,548</b>
	ENV. HEALTH OFFICERS TUTORS, IBADAN		
	Personnel Costs	5,014,648	1,921,163
	Overhead Costs	334,800	180,879
	<b>Total</b>	<b>5,349,448</b>	<b>2,102,042</b>
	NURSE TUTORS TRAINING, ENUGU		
	Personnel Costs	4,073,422	4,996,915
	Overhead Costs	334,800	405,513
	<b>Total</b>	<b>4,408,222</b>	<b>5,402,428</b>
	NURSE TUTORS TRAINING, AKOKA, LAGOS		
	Personnel Costs	5,634,599	6,117,897
	Overhead Costs	334,800	611,790
	<b>Total</b>	<b>5,969,399</b>	<b>6,729,687</b>
	NURSE TUTORS TRAINING, KADUNA		
	Personnel Costs	5,525,622	6,960,595
	Overhead Costs	334,800	579,922
	<b>Total</b>	<b>5,860,422</b>	<b>7,540,517</b>
	NURSE TUTORS TRAINING, IBADAN		
	Personnel Costs	5,133,600	3,872,012
	Overhead Costs	334,800	375,963
	<b>Total</b>	<b>5,468,400</b>	<b>4,247,975</b>
	FED. SCH. OF PHSIOTHERAPY, KANO		
	Personnel Costs	10,155,801	12,253,826
	Overhead Costs	669,600	1,225,383
	<b>Total</b>	<b>10,825,401</b>	<b>13,479,209</b>
*	NAT. TB. & LEP. REFERRED HOSP. & TRAINING CENTRE, ZARIA		
	Personnel Costs	37,161,395	67,699,536
	Overhead Costs	3,589,800	3,595,238
	<b>Total</b>	<b>40,751,195</b>	<b>71,294,774</b>
	FED. SCH. MED.LAB. JOS		
	Personnel Costs	15,103,246	18,110,181
	Overhead Costs	669,600	1,811,018
	<b>Total</b>	<b>15,772,846</b>	<b>19,921,199</b>
	Community Health Practitioners Reg. Board		
	Personnel Costs	6,247,237	10,541,942
	Overhead Costs	669,600	948,384
	<b>Total</b>	<b>6,916,837</b>	<b>11,490,326</b>
	PHC Tutors Programme UCH, Ibadan		
	Personnel Costs	4,776,566	1,235,093
	Overhead Costs	334,800	112,272
	<b>Total</b>	<b>5,111,366</b>	<b>1,347,365</b>
	PHC Tutors Programme Kad Poly		
	Personnel Costs	5,525,622	2,854,534
	Overhead Costs	334,800	274,216

CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL
	<b>Total</b>	<b>5,860,422</b>	<b>3,128,750</b>
	Community Health Tutors Programme, UCH		
	Personnel Costs	8,109,774	2,139,265
	Overhead Costs	334,800	202,689
	<b>Total</b>	<b>8,444,574</b>	<b>2,341,954</b>
	PART V - NATIONAL INSTITUTE FOR PHARMACEUTICAL RESEARCH AND DEVELOPMENT, ABUJA		
	Personnel Costs	166,121,580	120,995,972
	Overhead Costs	6,315,000	8,734,823
	<b>Total</b>	<b>172,436,580</b>	<b>129,730,795</b>
	PART VII - NIGERIAN INSTITUTE FOR MEDICAL RESEARCH, YABA		
	Personnel Costs	120,840,641	120,920,134
	Overhead Costs	3,492,600	9,282,317
	<b>Total</b>	<b>124,333,241</b>	<b>130,202,451</b>
	<b>SUMMARY</b>		
	Personnel Costs	1,715,963,946	1,910,699,773
	Overhead Costs	998,528,400	669,936,077
	<b>Total</b>	<b>2,714,492,346</b>	<b>2,580,635,850</b>
	<b>FEDERAL STAFF CLINICS</b>		
	FED. STAFF CLINIC ABUJA PHASE I	1,243,200	932,400
	FED. STAFF CLINIC ABUJA PHASE II	450,000	337,500
	FED. STAFF CLINIC LAGOS	771,000	578,250
	FED. STAFF CLINIC ENUGU	521,400	391,050
	FED. STAFF CLINIC IBADAN	525,000	393,750
	FED. STAFF CLINIC ABEOKUTA	571,800	428,850
	FED. STAFF CLINIC PORT HARCOURT	571,800	428,850
	FED. STAFF CLINIC JOS	571,800	428,850
	FED. STAFF CLINIC MAIDUGURI	571,800	428,850
	FED. STAFF CLINIC ILORIN	571,800	428,850
	FED. STAFF CLINIC KADUNA	571,800	428,850
	FED. STAFF CLINIC KANO	571,800	428,850
	FED. STAFF CLINIC DAMATURU	525,000	393,750
	FED. STAFF CLINIC DUTSE	525,000	393,750
	FED. STAFF CLINIC UMUAHIA	525,000	393,750
	FED. STAFF CLINIC KATSINA	525,000	393,750
	FED. STAFF CLINIC MAKURDI	525,000	393,750
	FED. STAFF CLINIC ASABA	525,000	393,750
	FED. STAFF CLINIC YOLA	525,000	393,750
	FED. STAFF CLINIC UYO	525,000	393,750
	FED. STAFF CLINIC ABAKALIKI	525,000	393,750
	FED. STAFF CLINIC OWERRI	571,800	428,850
	FED. STAFF CLINIC CALABAR	525,000	393,750
	FED. STAFF CLINIC BENIN - CITY	525,000	393,750
	FED. STAFF CLINIC SOKOTO	525,000	393,750
	FED. STAFF CLINIC AWKA	525,000	393,750
	FED. STAFF CLINIC AKURE	525,000	393,750
	FED. STAFF EYE CLINICS, ABUJA	605,400	2,454,050
	FED. STAFF DENTAL CLINICS, ABUJA	605,400	3,454,050
	FED. STAFF DENTAL CLINICS, LAGOS	605,400	2,454,050
	<b>TOTAL</b>	<b>17,251,200</b>	<b>19,938,400</b>
	<b>POST HEALTH SERVICES (PHS)</b>		
1	PHS, Abuja	540,000	405,000
2	PHS, Yola	394,800	296,100
3	PHS, Jalingo	349,800	262,350
4	PHS, Maiduguri	412,800	309,600
5	PHS, Damaturu	317,400	238,050
6	PHS, Kano	407,400	305,550
7	PHS, Kastina	394,800	296,100
8	PHS, Dutse	317,400	238,050
9	PHS, Ilorin	394,800	296,100
10	PHS, Sokoto	562,200	421,650
11	PHS, Ibadan	349,800	262,350
12	PHS, Abeokuta	317,400	238,050
13	PHS, Port-Harcourt(Bonny, Brass, Onne, Airport & Wharf)	652,200	489,150
14	PHS, Calabar	567,000	425,250
15	PHS, Lagos, Ikeja, Tincan, Apapa, Idiroko.	652,200	489,150
16	PHS, Warri	317,400	238,050
	Sub-Total	<b>6,947,400</b>	<b>5,210,550</b>
	<b>ONCHOCERCIASIS</b>		
	On cho. Bauchi, Zone	225,000	168,750
	On cho. Ibadan Zone	277,200	207,900

CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL
	On cho. Enugu Zone	225,000	168,750
	On cho. Kaduna Zone	277,200	207,900
	<b>Sub-Total</b>	<b>1,004,400</b>	<b>753,300</b>
	<b>INSTITUTE OF CHILD HEALTH (ICH)</b>		
	Institute of Child Health (LUTH) Lagos	190,800	143,100
	Institute of Child Health (UBTH) Benin	190,800	143,100
	Institute of Child Health (UCH) Ibadan	190,800	143,100
	Institute of Child Health (ABUTH) Zaria	0	0
	Institute of Child Health (Enugu) Enugu	190,800	143,100
	<b>Sub-Total</b>	<b>763,200</b>	<b>572,400</b>
	<b>NATIONAL HEALTH EQUIPMENT TRAINING CENTERS (NHETC)</b>		
	NHETC, Enugu	167,400	125,550
	NHETC, Maduguri	167,400	125,550
	NHETC, Zaria	167,400	125,550
	<b>Sub-Total</b>	<b>502,200</b>	<b>376,650</b>
	Special Grants		
	Noma Specialist Hospital, Sokoto	24,000,000	24,000,000
	<b>Enhanced Doctor's Allowances</b>		
	<b>GENERAL SUMMARY</b>		
	Personnel Costs	27,184,858,015	30,983,689,139
	Overhead Costs	21,353,578,879	2,393,687,372
	<b>GRAND TOTAL: HEALTH</b>	<b>48,538,436,894</b>	<b>33,377,376,511</b>

CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL
<b>HEAD: 00370000007 - MINISTRY OF INDUSTRY</b>			
003701200027	Travel and Transport	14,109,120	25,252,384
003701200035	Utility Services	1,935,840	3,464,750
003701200043	Telephone Services	2,154,720	3,856,500
003701200050	Stationery	5,311,680	9,506,800
003701200068	Maintenance of Furniture and Equipment	1,453,440	2,601,355
003701200076	Maintenance of Vehicles and Other Capital Assets	3,851,040	6,892,559
003701200084	Consultancy Services	345,600	618,552
003701200092	Contributions and Subvention	9,000,000	16,108,124
003701200108	Training and Staff Development	3,435,840	6,149,438
003701200116	Entertainment and Hospitality	1,039,680	1,860,811
003701200124	Miscellaneous Expenses	5,727,840	10,251,640
003701200132	Contribution to Foreign Bodies	8,200,320	14,676,864
	Rent of Office and Residential Accomodation	1,620,000	2,899,462
	International Travel and Transport	1,980,000	3,543,787
	Conferences and Workshops	792,000	1,417,515
	Insurance of Government Assets	648,000	1,159,785
003701200140	Motor Vehicle Advances	1,251,360	2,239,674
	<b>Total</b>	<b>62,856,480</b>	<b>112,500,000</b>
<b>SUMMARY</b>			
	Personnel Costs	418,291,756	728,091,467
	Overhead Costs	62,856,480	112,500,000
	<b>Total</b>	<b>481,148,236</b>	<b>840,591,467</b>
<b>PART II</b>			
<b>SON</b>			
003702100013	Personnel Costs	197,458,274	246,327,275
003702200022	Overhead Costs	47,346,560	24,632,727
	<b>Total</b>	<b>244,804,834</b>	<b>270,960,002</b>
<b>CADD</b>			
003703100015	Personnel Costs	36,000,000	30,191,161
003703200024	Overhead Costs	16,123,360	22,019,116
	<b>Total</b>	<b>52,123,360</b>	<b>52,210,277</b>
<b>BACITA SUGAR COMPANY</b>			
	Personnel Costs	40,000,000	125,015,921
	Overhead Costs	24,000,000	15,501,592
	<b>Total</b>	<b>64,000,000</b>	<b>140,517,513</b>
<b>NMT</b>			
	Personnel Costs	85,000,000	41,251,666
	Overhead Costs	40,832,000	0
	<b>Total</b>	<b>125,832,000</b>	<b>41,251,666</b>
<b>NAC</b>			
003704100018	Personnel Costs	25,118,520	29,421,051
003704200027	Overhead Costs	5,478,720	0
	<b>Total</b>	<b>30,597,240</b>	<b>29,421,051</b>
<b>STEYR NIG. LTD, BAUCHI</b>			
	Personnel Costs	58,623,410	0
	Overhead Costs	37,888,760	0
	<b>Total</b>	<b>96,512,170</b>	<b>0</b>
<b>ITF</b>			
003705100010	<b>SIWES</b>	801,323,220	801,323,220
003705200029	ITF (SIWES running costs)	5,900,640	5,900,640
	<b>Total</b>	<b>807,223,860</b>	<b>807,223,860</b>
<b>ARCEDEM</b>			
	Personnel Costs	0	0
	Overhead Costs	2,160,000	1,620,000
	<b>Total</b>	<b>2,160,000</b>	<b>1,620,000</b>
<b>SUMMARY PART II</b>			
	Personnel Costs	1,184,900,014	1,273,530,294
	Overhead Costs	141,841,280	69,674,075
	<b>Total</b>	<b>1,326,741,294</b>	<b>1,343,204,369</b>
<b>GENERAL SUMMARY</b>			
	Personnel Costs	1,603,191,770	2,001,621,761
	Overhead Costs	204,697,760	182,174,075
	<b>Total: Industry</b>	<b>1,807,889,530</b>	<b>2,183,795,836</b>

CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL
<b>HEAD: 00380000008 - MINISTRY OF INFORMATION AND NATIONAL ORIENTATION</b>			
<b>PART I (MAIN MINISTRY)</b>			
003801200020	Travel and Transport	11,554,560	9,576,993
003801200038	Utility Services	2,763,360	2,290,410
003801200046	Telephone Services	1,326,240	1,099,254
003801200053	Stationery	2,275,680	1,886,197
003801200061	Maintenance of Furniture and Equipment	488,160	404,611
003801200079	Maintenance of Vehicles and Other Capital Assets	4,914,720	4,073,564
003801200087	Consultancy Services	44,640	37,000
003801200095	Contributions and Subventions	48,678,720	40,347,339
003801200101	Training and Staff Development	2,440,800	2,023,056
003801200119	Entertainment and Hospitality	46,560	38,591
003801200127	Miscellaneous Expenses	14,868,480	12,323,734
	Parastatals Pension Scheme	0	0
003801200135	Contribution to Foreign Bodies	3,025,920	2,508,033
003801200143	Motor Vehicle Advances	439,200	364,031
	International Travel and Transport	52,400,000	43,431,721
003801200216	External Publicity	157,432,160	120,487,588
003801200224	Publications	3,336,480	2,765,440
003801200232	Publicity	6,477,120	5,368,559
003801200240	WAI-C	38,452,800	31,871,589
	Insurance	200,000,000	165,769,927
	Joint conference/Seminar/NASS/Ministry	105,103,360	87,114,882
	Calendars and Diaries	50,000,000	41,442,482
	CNN Sights & Sounds		130,000,000
	<b>TOTAL, Overhead Costs</b>	<b>706,068,960</b>	<b>705,225,001</b>
	<b>SUMMARY - MAIN MINISTRY</b>		
	Personnel Costs	1,051,130,211	1,872,012,858
	Overhead Costs	706,068,960	705,225,001
	<b>Total Main Ministry</b>	<b>1,757,199,171</b>	<b>2,577,237,859</b>
	<b>PART II - PARASTATALS - CONTRIBUTIONS AND SUBVENTIONS</b>		
	<b>1 Nigerian Television Authority (NTA)</b>		
003801200013	Personnel Cost	1,413,138,166	1,162,977,519
003802200022	Overhead Costs	68,021,280	166,297,752
	Insurance of Building and Equipment	32,911,680	32,911,680
	<b>Total</b>	<b>1,514,071,126</b>	<b>1,362,186,951</b>
	<b>2 Federal Radio Corporation of Nigeria (FRCN)</b>		
003803100015	Personnel Costs	683,599,231	792,721,055
003803200024	Overhead Costs	68,021,280	275,000,000
	Insurance of Building and Equipment	52,911,680	200,000,000
	<b>Total</b>	<b>804,532,191</b>	<b>1,267,721,055</b>
	<b>3 New Agency of Nigeria (NAN)</b>		
003805100010	Personnel Costs	166,687,380	218,445,210
003805200029	Overhead Costs	35,810,400	43,689,042
	Running of Overseasn NAN Office	3,000,000	0
	Insurance of Building and Equipment	6,120,000	6,120,000
	<b>Total</b>	<b>211,617,780</b>	<b>268,254,252</b>
	<b>5 Voice of Nigeria (VON)</b>		
003807100015	Personnel Cost	258,400,746	302,228,757
003807200024	Overhead Costs	34,730,400	300,000,000
	Insurance of Building and Equipment	32,911,680	32,911,680
	<b>Total</b>	<b>326,042,826</b>	<b>635,140,437</b>
	<b>6 Nigeria Institute of Public Relations (NIPR)</b>		
003808100017	Personnel Costs	3,767,880	8,589,289
003808200026	Overhead Costs	2,102,400	858,929
	<b>Total</b>	<b>5,870,280</b>	<b>9,448,218</b>
	<b>7 National Broadcasting Commission (NBC)</b>		
003809100019	Personnel Costs	82,510,860	234,360,470
003809200028	Overhead Costs	33,650,400	240,000,000
	Insurance of Building and Equipment	32,911,680	35,000,000
	<b>Total</b>	<b>149,072,940</b>	<b>509,360,470</b>
	<b>8 Nigeria Press Council (NPC)</b>		
003810100012	Personnel Costs	61,909,920	54,691,655
003810200021	Overhead Costs	10,505,760	10,938,331
	<b>Total</b>	<b>72,415,680</b>	<b>65,629,986</b>
	<b>9 Advertising Practioners Council of Nigeria</b>		
003811100015	Personnel Costs	11,551,500	14,306,244
003811200024	Overhead Costs	2,150,400	2,861,249



CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL
	<b>Total</b>	<b>13,701,900</b>	<b>17,167,493</b>
19	<b>National Film and Video Censor Board</b>		
003821100018	Personnel Costs	83,518,320	88,166,063
003821200027	Overhead Costs	2,450,400	28,816,606
	<b>Total</b>	<b>85,968,720</b>	<b>116,982,669</b>
	<b>FEDERAL GOVERNMENT PRESS</b>		
	FGP Printing papers, Chemicals & Materials	10,305,000	100,000,000
	FGP Printing spare parts and Machine servicing	6,726,720	100,000,000
	<b>Total</b>	<b>17,031,720</b>	<b>200,000,000</b>
	<b>NATIONAL ORIENTATION AGENCY</b>		
	Personnel Costs	993,547,320	1,307,078,988
	Overhead Costs	22,007,040	392,123,696
	<b>Total</b>	<b>1,015,554,360</b>	<b>1,699,202,684</b>
	<b>Nigeria Film Corporation (NFC)</b>		
003806100012	Personnel Costs	70,018,920	166,078,644
003806200021	Overhead Costs	3,447,360	33,215,729
	<b>Total</b>	<b>73,466,280</b>	<b>199,294,373</b>
	<b>National Film Institute</b>		
003807100015	Personnel Cost	0	0
003807200024	Overhead Costs	1,620,000	0
	<b>Total</b>	<b>1,620,000</b>	<b>0</b>
	<b>National Film Archives</b>		
003807100015	Personnel Cost	91,013,376	0
003807200024	Overhead Costs	1,620,000	0
	<b>Total</b>	<b>92,633,376</b>	<b>0</b>
	<b>SUMMARY, PARASTATALS</b>		
	Personnel Costs	3,919,663,619	4,349,643,894
	Overhead Costs	463,935,560	2,000,744,694
	<b>Total</b>	<b>4,383,599,179</b>	<b>6,350,388,588</b>
	<b>GENERAL SUMMARY</b>		
	Personnel Costs	4,970,793,830	6,221,656,752
	Overhead Costs	1,170,004,520	2,705,969,695
	<b>Total, Information &amp; National Orientation</b>	<b>6,140,798,350</b>	<b>8,927,626,447</b>

CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL
<b>HEAD: 00390000008 - MINISTRY OF INTERNAL AFFAIRS</b>			
<b>PART I - MAIN MINISTRY</b>			
003901200020	Travel & Transport	4,642,800	23,210,286
003901200038	Utility Services	2,700,000	13,497,840
003901200046	Telephone Services	2,700,000	13,497,840
003901200053	Stationery	3,150,000	15,747,480
003901200061	Maint. of Furniture & Equipment.	1,852,800	9,262,518
003901200079	Maint. of Vehicles and other Capital Assets.	4,950,000	24,746,041
003901200087	Consultancy Services	0	0
003901200095	Grants, Contributions & Subventions	830,400	4,151,336
003901200101	Training & Staff Development	1,837,200	9,184,530
003901200119	Entertainment & Hospitality	414,600	2,072,668
003901200127	Miscellaneous Exp.	60,000	299,952
003901200224	Border Patrol	0	0
003901200143	Motor Vehicle Advance	829,800	4,148,336
	Treatment, Refund of Medical Expenses	900,000	4,499,280
003901200240	National Day Celebrations	2,250,000	11,248,200
003901200313	Budget Monitoring and Implementation	900,000	4,499,280
003901200321	Bilateral/Multi-lateral Cooperation	1,072,800	5,363,142
003901200339	Maintenance of Computer	402,600	2,012,678
003901200347	Marriage Regis Running Costs	415,200	2,075,668
003901200354	Audit Inspection	747,000	3,734,405
	Expatriate Quota and Private Guard Monitoring	415,200	2,075,668
	Printing of Naturalisation of Expatriate Quota and Private	415,200	2,075,668
	New Budget Exercise	540,000	2,699,568
	New Budget Workshop	315,000	1,574,748
	New Project Monitoring	0	0
	International Travel	3,000,000	14,997,600
	<b>TOTAL: =</b>	<b>35,340,600</b>	<b>176,674,732</b>
	<b>Summary main - MINISTRY</b>		
	Personnel Costs	415,984,702	1,505,458,003
	Overhead Costs	35,340,600	176,674,732
	<b>Total</b>	<b>451,325,302</b>	<b>1,682,132,735</b>
	<b>DEPARTMENT OF NATIONAL CIVIC REGISTRATION (DNCR)</b>		
003905200029	Travel & Transport	2,430,000	12,148,056
003905200037	Utility Services	900,000	4,499,280
003905200045	Telephone Services	900,000	4,499,280
003905200052	Stationery	1,440,000	7,198,848
003905200060	Maint. of Furniture & Equipment.	495,000	2,474,604
003905200078	Maint. of Vehicles and other Capital Assets.	1,125,000	5,624,100
003905200086	Consultancy Services	528,000	2,639,578
	Grants, Contributions & Subventions	727,800	3,638,418
003905200100	Training & Staff Development	600	3,000
003905200118	Entertainment & Hospitality	40,200	200,968
003905200126	Miscellaneous Exp.	0	0
	International Travel and Transport	675,000	3,374,460
003905200142	Motor Vehicles Advances	270,000	1,349,784
	Conferences	135,000	674,892
	<b>Total : =</b>	<b>9,666,600</b>	<b>48,325,268</b>
	<b>Summary</b>		
	Personnel Costs	449,541,540	1,630,912,836
	Overhead Costs	9,666,600	48,325,268
	<b>Total : =DNCR</b>	<b>459,208,140</b>	<b>1,679,238,104</b>
	<b>IMMIGRATION AND PRISONS BOARD</b>		
003901200305	Personnel Costs	27,941,999	26,375,750
	Overhead Costs	18,000,000	37,500,000
	<b>Total</b>	<b>45,941,999</b>	<b>63,875,750</b>
	Custom, Immigration and Prison Pension Office		
	Personnel Costs	37,694,781	47,185,559
	Overhead Costs	5,452,973	37,500,000
	<b>Total : =CIPPO</b>	<b>43,147,754</b>	<b>84,685,559</b>
	<b>MAIN MINISTRY SUMMARY</b>		
	Personnel Costs	931,163,022	3,209,932,148
	Overhead Costs	68,460,173	300,000,000
	<b>Total</b>	<b>999,623,195</b>	<b>3,509,932,148</b>
	<b>PARASTATAL - PRISONS</b>		
003902200024	Travel & Transport	15,000,000	67,236,198
003903200032	Utility Services	3,558,600	15,951,116
003903200040	Telephone Services	6,071,400	27,214,523
003903200057	Stationery	6,000,000	26,894,479

CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL
003903200065	Maint. of Furniture & Equipment.	1,658,400	7,433,634
003903200073	Maint. of Vehicles and other Capital Assets.	9,000,000	40,341,719
003903200218	Rations for Prisoners and Gas	1,560,000,000	2,200,000,000
003903200226	Prison Farms	6,000,000	26,894,479
003903200234	Staff Uniforms	19,800,000	88,751,781
003903200242	Prisons Drugs	130,000,000	582,713,716
003903200251	Stores Bedding & Uniforms	39,375,000	650,000,000
003903200105	Training & Staff Development	6,000,000	26,894,479
003903200269	Welfare Services	6,000,000	26,894,479
003903200113	Entertainment & Hospitality	446,400	2,000,945
003903200277	Prison Industries	9,000,000	40,341,719
003903200121	Miscellaneous Expenses	764,400	3,426,357
003903200285	Prison Hospital Services	18,000,000	80,683,438
003903200293	Preventive Health Services	6,804,000	150,000,000
003903200309	Prison Security	3,000,000	13,447,240
003903200147	Motor Vehicles Advances	3,000,000	13,447,240
	International Travel and Transport	2,227,200	50,000,000
003903200325	Diagnosis and Classification of Equipment	1,701,000	25,000,000
003903200333	Maintenance of Agric. Machineries Equipment	3,000,000	13,447,240
003903200341	Budget/Ration Monitoring & Supervisions of Prisons Proje	701,400	3,143,965
003903200358	Psychological and Mental Health Service	3,000,000	13,447,240
	After Care Services	3,000,000	13,447,240
	Staff Welfare and Refund of Medical Expenses	3,000,000	13,447,240
	Management of Training Institution Viz PSC Kaduna, PTS Enugu, PTS Kaduna & PTS Owerri	9,000,000	40,341,719
	Maintenance of Workshop Tools & Mechanic	3,000,000	13,447,240
	Maintenance of Prison and Armed Squad	1,200,000	5,378,896
	Maintenance of Communication Equipment	3,000,000	13,447,240
	Maintenance of Sports Facilities & Sport Activities	945,000	4,235,880
	Maintenance of Computers	945,000	4,235,880
	Maintenance of Farm Infrastructure	1,417,200	6,352,476
	Budget Exercise & Budget Workshops / Seminars	3,000,000	13,447,240
	Project Monitoring	517,200	2,318,304
	Prisoners Escort	6,000,000	26,894,479
	Rent of Office and Residential Accommodation	6,750,000	30,256,289
	Postage Stamps	450,000	2,017,086
	Obituaries	675,000	3,025,629
	<b>Total : =</b>	<b>1,903,007,200</b>	<b>4,387,898,825</b>
	<b>Summary</b>		
	Personnel Costs	6,000,000,000	6,912,555,770
	Overhead Costs	1,903,007,200	4,387,898,825
	<b>Total : =PRISONS</b>	<b>7,903,007,200</b>	<b>11,300,454,595</b>
	<b>IMMIGRATION</b>		
003904200022	Travel & Transport	15,000,000	40,185,866
003904200035	Utility Services	15,000,000	40,185,866
003904200043	Telephone Services	12,000,000	32,148,693
003904200050	Stationery	5,445,000	14,587,469
003904200068	Maint. of Furniture & Equipment.	3,000,000	8,037,173
003904200076	Maint. of Vehicles and other Capital Assets.	9,000,000	24,111,519
003904200221	Overseas Missions	6,852,600	18,358,511
003904200108	Training & Staff Development	9,000,000	24,111,519
003904200247	Ration for Detainees	1,200,000	3,214,869
003904200116	Entertainment & Hospitality	559,200	1,498,129
003904200254	Ceremonial/Regimental Uniform	15,000,000	40,185,866
003904200124	Miscellaneous Expenses	2,790,000	7,474,571
003904200262	Immigration Operation General	1,868,400	5,005,551
003904200213	Printing of Passports	24,000,000	64,297,385
003904200140	Motor Vehicle Advances	3,000,000	8,037,173
	International Travel and Transport	6,938,400	18,588,374
003904200239	Deportation & Repatriation	3,000,000	8,037,173
003904200270	Refugee Adm.	1,200,000	3,214,869
	First Aids and Drugs	1,500,000	4,018,587
	<b>New Training Institutions:-</b>	<b>0</b>	<b>0</b>
	Immigration Command & Staff College, Sokoto	9,000,000	24,111,519
	Immigration Training School, Kano	9,000,000	24,111,519
	Immigration Training School, Orlu	9,000,000	24,111,519
	Investigation Activities	2,076,000	5,561,725
	Border Patrol Running Costs (Air Land and Sea)	18,000,000	48,223,039
	Sport Development and Sporting Activities	1,155,600	3,095,919
	Refund of Medical Expenses	3,000,000	8,037,173
	Rented Accommodation	7,200,000	19,289,216
	Immigration Training School, Ahoada	9,000,000	24,111,519
	Insurance of Boats and Vehicles	2,700,000	7,233,456
	Public Relations	450,000	1,205,576
	Project Monitoring	0	7,000,000

CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL
	Logistics and Passport Admsintration	150,000,000	390,858,657
	Aviation Fuel and Maintenance	0	0
	Aircraft Mandatory Checks	0	0
	Insurance of Aircraft	0	0
	Anti-Human Trafficking	0	4,000,000
	Training of Pilots and Engineers	0	0
	<b>Total : =</b>	<b>356,935,200</b>	<b>956,250,000</b>
	<b>Summary</b>		
	Personnel Costs	4,486,601,442	3,735,067,006
	Personnel Costs Overseas Missions		245,000,000
	Overhead Costs	356,935,200	956,250,000
	<b>Total : =IMMIGRATION</b>	<b>4,843,536,642</b>	<b>4,936,317,006</b>
	NIGERIAN SECURITY AND CIVIL DEFENCE CORPS		
	Personnel Costs	0	2,949,705,088
	Overhead Costs Take-Off Grant	62,000,000	62,000,000
	<b>Total</b>	<b>62,000,000</b>	<b>3,011,705,088</b>
	<b>GENERAL SUMMARY</b>		
	Personnel Costs	11,417,764,464	17,052,260,012
	Overhead Costs	2,390,402,573	5,706,148,825
	<b>Grand Total, Ministry of Internal Affairs</b>	<b>13,808,167,037</b>	<b>22,758,408,837</b>

CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL
<b>Head: 00400000008:- OFFICE OF HEAD OF THE CIVIL SERVICE OF THE FEDERATION</b>			
004000200025	Travel and Transport	17,189,180	15,261,141
004000200036	Utility Services	1,890,810	1,678,726
004000200041	Telaphone Services	2,363,512	2,098,407
004000200058	Stationery	2,793,242	2,479,936
004000200066	Maintenance of Furniture and Equipment	2,363,512	2,098,407
004000200074	Maintenance of Vehicles and Other Capital Assets	2,578,377	2,289,171
004000200082	Consultancy Services	2,578,377	2,289,171
004000200090	Contributions and Subventions	214,865	190,764
004000200106	Training and Staff Development (Service Wide)	3,867,567	3,433,758
004000200114	Entertainment and Hospitality	2,213,107	1,964,872
	Contribution to Foreign Bodies	0	0
004000200122	Miscellaneous Expenses	4,490,673	3,986,973
004000200130	Rent	4,959,078	4,402,839
	International Travel and Transport	4,800,000	4,261,604
004000200148	Motor Vehicle Advances	2,148,647	1,907,642
	Conferences and Workshops	96,000	85,232
	Overhead of Pension Area Office	9,346,560	21,405,532
	Insurance of Government Assets	0	0
	Furnishing of Office and Residential Accommodation	1,920,000	1,704,642
	<b>Total:</b>	<b>65,813,507</b>	<b>71,538,817</b>
<b>SUMMARY : PART 1</b>			
	Personnel Costs	660,000,000	1,439,819,559
	Overhead Costs	65,813,507	71,538,817
	<b>Total</b>	<b>725,813,507</b>	<b>1,511,358,376</b>
<b>ESTABLISHMENT AND PENSIONS OFFICE</b>			
	Travel and Transport	4,126,465	3,558,598
	Utility Services	429,730	370,592
	Telaphone Services	128,918	111,177
	Stationery	4,297,295	3,705,919
	Maintenance of Furniture and Equipment	859,459	741,184
	Maintenance of Vehicles and Other Capital Assets	1,289,189	1,111,776
	Consultancy Services	2,578,377	2,223,552
	Contributions and Subventions	1,718,918	1,482,368
	Training and Staff Development	3,867,566	3,335,329
	Entertainment and Hospitality	730,540	630,006
	Miscellaneous Expenses	4,297,295	3,705,919
	Contribution to Foreign Bodies	0	0
	Motor Vehicle Advances	2,148,647	1,852,959
	Conferences and Workshops	4,800,000	4,139,444
	International Travel and Transport	6,445,920	5,558,860
	Meeting of Directors of PRS in the Civil Service	859,459	741,184
	Fed. Civil Service Manpower Survey	1,289,189	1,111,776
	National Public Service Negotiating Council I, II, III AND J	4,512,000	3,891,078
	Running Costs of Pensions and Recond HQTRS only	3,008,107	2,594,144
	<b>Total:</b>	<b>47,387,074</b>	<b>40,865,865</b>
<b>MANPOWER DEVELOPMENT OFFICE</b>			
	Travel and Transport	2,363,512	2,412,331
	Utility Services	257,838	263,164
	Telaphone Services	343,784	350,885
	Stationery	644,594	657,908
	Maintenance of Furniture and Equipment	429,730	438,606
	Maintenance of Vehicles and Other Capital Assets	1,289,189	1,315,817
	Consultancy Services	107,432	109,651
	Contributions and Subventions	4,297,295	4,386,057
	Training and Staff Development	1,718,918	1,754,423
	Entertainment and Hospitality	429,730	438,606
	Miscellaneous Expenses	515,675	526,326
	Contribution to Foreign Bodies	3,360,000	3,429,402
	Motor Vehicle Advances	429,730	438,606
	Rent of Office and Residential Accommodation	960,000	979,829
	Conferences and Workshops	960,000	979,829
	International Travel and Transport	960,000	979,829
	Human Resources Dev. Programme	3,867,566	3,947,452
	Inspectorate and Centrally Conducted Exams.	6,016,213	6,140,479
	Running Costs of FCT's (HQ only)	1,289,189	1,315,817
	Orientation for GL 12-14 Officers		45,000,000
	<b>Total:</b>	<b>30,240,395</b>	<b>75,865,017</b>
<b>MANAGEMENT SERVICES OFFICE</b>			
	Travel and Transport	2,578,377	2,631,634
	Utility Services	128,918	131,581
	Telaphone Services	644,594	657,908
	Stationery	429,730	438,606

CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL
	Maintenance of Furniture and Equipment	257,838	263,164
	Maintenance of Vehicles and Other Capital Assets	859,459	877,211
	Consultancy Services	1,718,918	1,754,423
	Contributions and Subventions	360,973	368,429
	Training and Staff Development	3,008,107	3,070,240
	Entertainment and Hospitality	257,838	263,164
	Miscellaneous Expenses	429,730	438,606
	Contribution to Foreign Bodies	0	0
	Motor Vehicle Advances	429,730	438,606
	Rent of Office and Residential Accommodation	0	0
	Conferences and Workshops	480,000	489,915
	International Travel and Transport	960,000	979,829
	Human Resources Programmes (Services Wide)	3,437,836	3,508,845
	Mgt. Services Conferences	1,289,189	1,315,817
	Organisation Development Reforms Implementation	3,437,836	3,508,845
	Regular Review of Job Evaluation & Grading of Positions in various occupational groups in Fed. Civil set.	3,437,836	3,508,845
	<b>Total:</b>	<b>24,146,909</b>	<b>24,645,668</b>
	<b>PUBLIC SERVICE OFFICE</b>		
	Travel and Transport	34,157,836	32,540,373
	Utility Services	7,629,730	7,268,442
	Telephone Services	859,459	818,761
	Stationery	3,437,836	3,275,045
	Maintenance of Furniture and Equipment	859,459	818,761
	Maintenance of Vehicles and Other Capital Assets	859,459	818,761
	Consultancy Services	644,594	614,071
	Contributions and Subventions	0	0
	Training and Staff Development	3,008,107	2,865,665
	Entertainment and Hospitality	2,578,377	2,456,284
	Miscellaneous Expenses	859,459	818,761
	Contribution to Foreign Bodies	0	0
	Motor Vehicle Advances	859,460	818,762
	Rent of Office and Residential Accommodation	2,400,000	2,286,354
	Conferences and Workshops	480,000	457,271
	International Travel and Transport	480,000	457,271
	Promotion of Pool Officers (Services Wide)	14,610,803	13,918,943
	Servicing Inter-Ministrial Verification Committee Operatic	7,200,000	6,859,063
	Restructuring of Federal Ministries/Agencies	29,356,800	27,966,678
	<b>Total:</b>	<b>110,281,379</b>	<b>105,059,266</b>
	<b>SERVICE WELFARE OFFICE</b>		
	Travel and Transport	3,437,836	2,898,154
	Utility Services	17,189,180	14,490,769
	Telephone Services	11,602,697	9,781,270
	Stationery	429,730	362,270
	Maintenance of Furniture and Equipment	2,148,647	1,811,346
	Maintenance of Vehicles and Other Capital Assets	23,325,241	19,663,572
	Consultancy Services	960,000	809,296
	Maintenance of Federal Secretariat Complex 1 & 2	0	75,000,000
	Contributions and Subventions	0	0
	Training and Staff Development	2,148,647	1,811,346
	Entertainment and Hospitality	4,297,295	3,622,692
	Miscellaneous Expenses	18,507,161	15,601,849
	Contribution to Foreign Bodies	0	0
	International Travel and Transport	8,320,320	7,014,170
	Motor Vehicle Advances	215,099	181,332
	Rent of Office and Residential Accommodation	9,600,000	8,092,962
	Conferences and Workshops	480,000	404,648
	Insurance of Government Assets	24,000,000	20,232,406
	<b>Total:</b>	<b>126,661,853</b>	<b>181,778,082</b>
	<b>PERMANENT SECRETARY HOS OFFICE</b>		
	Travel and Transport	960,000	979,829
	Utility Services	480,000	489,915
	Telephone Services	960,000	979,829
	Stationery	960,000	979,829
	Maintenance of Furniture and Equipment	480,000	489,915
	Maintenance of Vehicles and Other Capital Assets	960,000	979,829
	Consultancy Services	240,000	244,957
	Contributions and Subventions	0	0
	Training and Staff Development	960,000	979,829
	Entertainment and Hospitality	240,000	244,957
	Miscellaneous Expenses	0	0
	Contribution to Foreign Bodies	240,000	244,957
	International Travel and Transport	960,000	979,829

CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL
	Motor Vehicle Advances	2,160,000	2,204,615
	Rent of Office and Residential Accommodation	1,920,000	1,959,658
	Conferences and Workshops	960,000	979,829
	Furnishing of Office/Residential Accommodation	1,440,000	1,469,744

CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL
	Manpower Audit and Monitoring (Service-Wide)	960,000	979,829
	Total:	<b>14,880,000</b>	<b>15,187,350</b>
	<b>PART II - PARASTATALS</b>		
	1 Administrative Staff College of Nigeria (ASCON) Badagry, Lagos		
004003100013	Personnel Costs	342,900,000	314,406,420
004003200021	Overhead Costs	24,104,886	62,881,284
	<b>Total</b>	<b>367,004,886</b>	<b>377,287,704</b>
	2 West African Management Development Institute, Badagry, Lagos		
004004100016	Personnel Costs	4,300,461	2,346,700
004004200024	Overhead Costs	5,801,280	5,921,107
	<b>Total</b>	<b>10,101,741</b>	<b>8,267,807</b>
	3 Federal Housing Loans Board		
	Personnel Costs	37,942,980	46,755,490
	Overhead Costs	15,801,280	16,127,655
	<b>Total</b>	<b>53,744,260</b>	<b>62,883,145</b>
	4 National Pension Commission		
	Personnel Costs		122,167,571
	Overhead Costs		92,250,000
	<b>Total</b>		<b>214,417,571</b>
	<b>SUMMARY: PART II</b>		
	Personnel Costs	385,143,441	485,676,181
	Overhead Costs	45,707,446	177,180,046
	<b>Total</b>	<b>430,850,887</b>	<b>662,856,227</b>
	FEDERAL TRAINING CENTRES (6 Nos)		
	Personnel Costs	102,911,008	158,136,308
	Overhead Costs	61,998,000	69,774,308
	<b>Total</b>	<b>164,909,008</b>	<b>227,910,616</b>
	<b>Part III</b>		
	Civil Service College		
	Take-Off Grant	24,000,000	18,000,000
	<b>Total</b>	<b>24,000,000</b>	<b>18,000,000</b>
	<b>GENERAL SUMMARY</b>		
	Personnel Costs	1,148,054,449	2,083,632,048
	Overhead Costs	551,116,563	779,894,419
	<b>Grand Total:</b>	<b>1,699,171,012</b>	<b>2,863,526,467</b>



CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL
<b>HEAD: 00410000009 - MINISTRY OF JUSTICE</b>			
004101200029	Travel &Transport	31,945,920	59,433,120
004101200037	Utility Service	1,938,240	3,605,958
004101200042	Telephone Service	2,094,720	3,897,078
004101200052	Stationery	4,168,320	7,754,864
004101200060	Maint. of Furniture	483,360	899,257
004101200078	Maint. of Vehicles & other Capital Assets	5,270,880	9,806,099
004101200086	Consultancy Service	402,720	749,232
004101200094	Contribution & Subventions	14,986,560	27,881,433
004101200100	Training & Staff Development	1,630,080	3,032,648
004101200118	Entertainment & Hospitality	1,128,000	2,098,564
004101200134	Contribution to Foreign Bodies	3,325,440	6,186,745
004101200126	Miscellaneous Expenses	3,406,560	6,337,663
004101200142	Motor Vehicles Advance	322,080	599,207
	International Travel and Transport	2,400,000	4,465,030
004101200215	Allowance to Counsel	1,363,680	2,537,030
	Rent of Residential Accommodation	4,800,000	8,930,060
	Conference and Workshop	480,000	893,006
	Insurance of Govt. Assets	480,000	893,006
	<b>Total, Overhead Costs</b>	<b>80,626,560</b>	<b>150,000,000</b>
	<b>SUMMARY</b>		
	Personnel Costs	245,625,784	400,372,416
	Personnel Costs of Nigeria Legal Officer to the Gambia	40,971,146	38,446,801
	Overhead Costs	80,626,560	150,000,000
	<b>Total</b>	<b>367,223,490</b>	<b>588,819,217</b>
	<b>PART II - PARASTATALS - CONTRIBUTIONS AND SUBVENTIONS</b>		
	<b>NIGERIAN LAW REFORM COMMISSION</b>		
004102100012	Personnel Costs	51,709,920	70,730,751
004102200021	Overhead Costs	8,983,200	22,500,000
	<b>Total</b>	<b>60,693,120</b>	<b>93,230,751</b>
	<b>LEGAL AID COUNCIL</b>		
004103100014	Personnel Costs	63,685,740	84,405,528
004103200023	Overhead Costs	93,234,966	31,500,000
	<b>Total</b>	<b>156,920,706</b>	<b>115,905,528</b>
	<b>COUNCIL OF LEGAL EDUCATION</b>		
004104100017	Personnel Costs	298,697,006	279,879,649
004105200026	Overhead Costs	19,089,120	98,250,000
	<b>Total</b>	<b>317,786,126</b>	<b>378,129,649</b>
	<b>NIGERIAN INSTITUTE OF ADVANCE LEGAL STUDIES</b>		
004105100019	Personnel Costs	97,201,137	95,658,761
004105200028	Overhead Costs	5,233,920	31,500,000
	<b>Total</b>	<b>102,435,057</b>	<b>127,158,761</b>
	<b>NATIONAL HUMAN RIGHTS COMMISSION</b>		
004108100016	Personnel Costs	57,533,836	92,338,572
004108200025	Overhead Costs	134,244,320	107,500,000
	<b>Total</b>	<b>191,778,156</b>	<b>199,838,572</b>
	<b>REGIONAL CENTRE FOR INTERNATIONAL COMMERCIAL ARBITRATION</b>		
004107100014	Personnel Costs	55,524,315	26,459,150
004107200023	Overhead Costs	3,803,040	7,937,745
	<b>Total</b>	<b>59,327,355</b>	<b>34,396,895</b>
	<b>NATIONAL DRUG LAW ENFORCEMENT AGENCIES</b>		
	Personnel Costs	935,000,000	1,142,722,853
	Overhead Costs	95,087,894	140,000,000
	<b>Total</b>	<b>1,030,087,894</b>	<b>1,282,722,853</b>
	<b>SUMMARY, PARASTATALS</b>		
	Personnel Costs	1,559,351,954	1,792,195,264
	Overhead Costs	359,676,460	439,187,745
	<b>Total</b>	<b>1,919,028,414</b>	<b>2,231,383,009</b>
	<b>GENERAL SUMMARY</b>		
	Personnel Costs	1,845,948,884	2,231,014,481
	Overhead Costs	440,303,020	589,187,745
	<b>Total, Justice</b>	<b>2,286,251,904</b>	<b>2,820,202,226</b>

CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL
<b>HEAD: 00420000007 - MINISTRY OF LABOUR AND PRODUCTIVITY</b>			
004201200029	Travel & Transport	11,736,000	30,763,669
004201200037	Utility Services	732,480	5,669,779
004201200045	Telephone Services	2,721,600	9,204,225
004201200052	Stationery	1,546,560	18,525,576
004201200060	Maint. of Furniture & Equipment.	797,760	11,818,576
004201200078	Other Capital Assets	3,116,160	7,103,676
004201200086	Consultancy Services	635,520	1,448,747
004201200094	Contributions & Subventions	480,000	1,094,220
004201200100	Training & Staff Development	1,872,480	6,268,551
004201200118	Entertainment & Hospitality	731,520	1,667,591
004201200126	Miscellaneous Exp.	2,764,320	26,301,611
004201200134	Contribution to Foreign Bodies	9,210,240	106,671,381
004201200142	Motor Vehicle Advance	794,400	1,810,933
	Rent of Office and Residential Accommodation	9,600,000	32,536,162
	Conference and Workshop	480,000	4,094,220
	International Travel and Transport	2,400,000	100,896,890
	Insurance of Government	480,000	1,094,220
	National Action Plan on Active Agency	480,000	1,094,220
	Specialised Occupational system and Health	240,000	547,110
	Litigation Audit Importance and Improvement	480,000	1,600,000
	Labour Sports Clubs	0	1,200,000
	Labour Union Consultants	160,800	2,500,000
	Bridging-Gap Loan to NLC	160,800	366,564
	<b>SUB-TOTAL</b>	<b>51,620,640</b>	<b>374,277,921</b>
	<b>SUMMARY</b>		
	Personnel Costs	570,830,366	913,982,295
	Overhead Costs	51,620,640	374,277,921
	<b>Total</b>	<b>622,451,006</b>	<b>1,288,260,216</b>
	<b>CONTRIBUTION AND SUBVENTION</b>		
	<b>Part II - Parastatals</b>		
	<b>INDUSTRIAL ABITRATION PANEL</b>		
004202100012	Personnel Costs	50,713,962	65,816,072
004202200021	Overhead Costs	6,163,680	200,744,822
	<b>Total</b>	<b>56,877,642</b>	<b>266,560,894</b>
	<b>MICHEAL IMODU INST. LABOUR STUDIES</b>		
004203100014	Personnel Costs	59,263,414	64,651,373
004203200023	Overhead Costs	4,189,440	19,395,412
	<b>Total</b>	<b>63,452,854</b>	<b>84,046,785</b>
	<b>NATIONAL PRODUCTIVITY CENTRE</b>		
004204100017	Personnel Costs	150,000,000	173,663,407
004204200026	Overhead Costs	7,734,720	52,099,022
004204200034	National Productivity Day	12,541,920	28,590,864
	<b>Total</b>	<b>170,276,640</b>	<b>254,353,293</b>
	<b>NATIONAL DIRECTORATE OF EMPLOYMENT</b>		
004204100017	Personnel Costs	633,603,312	699,295,273
004204200026	Overhead Costs	37,081,280	209,788,582
	Skills Acquisition Training Stipends	0	750,000,000
	<b>Total</b>	<b>670,684,592</b>	<b>1,659,083,855</b>
	<b>SUMMARY, PARASTATALS</b>		
	Personnel Costs	893,580,688	1,003,426,125
	Overhead Costs	67,711,040	1,260,618,702
	<b>Total</b>	<b>961,291,728</b>	<b>2,264,044,827</b>
	<b>GENERAL SUMMARY</b>		
	Personnel Costs	1,464,411,054	1,917,408,420
	Overhead Costs	119,331,680	1,634,896,623
	<b>Grand Total Labour Ministry</b>	<b>1,583,742,734</b>	<b>3,552,305,043</b>

CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL
<b>HEAD: 00430000007 - FEDERAL MINISTRY OF POWER AND STEEL</b>			
004301200029	Travel & Transport	14,355,360	20,202,800
004301200037	Utility Services	859,200	1,209,180
004301200045	Telephone Services	3,867,360	5,442,671
004301200052	Stationery	2,642,400	3,718,742
004301200060	Maint. of Furniture & Equipment.	1,095,360	1,541,538
004301200078	Other Capital Assets	4,439,520	6,247,892
004301200086	Consultancy Services	278,880	392,478
004301200094	Contributions & Subventions	343,680	483,673
004301200100	Training & Staff Development	1,305,600	1,837,416
004301200118	Entertainment & Hospitality	773,280	1,088,264
004301200126	Miscellaneous Exp.	7,756,320	10,915,740
004301200134	Contribution to Foreign Bodies (AISA)	5,779,680	
004301200142	Motor Vehicle Advance	244,800	344,516
004301200159	Rent	14,400,000	20,265,623
	Conference and Workshops	480,000	675,521
	Outstanding Insurance Premium Payment for Ajaokuta Steel Co. for Year 2002:		
	Fire		90,000,000
	Burglary		70,000,000
	Machinery Breakdown		110,000,000
	<b>SUB-TOTAL</b>	<b>58,621,440</b>	<b>344,366,054</b>
	<b>MAIN MINISTRY (PART 1)</b>		
	Personnel Costs	211,299,772	365,679,078
	Overhead Costs	58,621,440	344,366,054
	African Iron and Steel Association	39,600,000	41,600,000
	<b>Total</b>	<b>309,521,212</b>	<b>751,645,132</b>
	<b>PART II</b>		
	<b>PARASTATALS</b>		
	<b>AJAKUTA STEEL COMPLEX</b>		
004305100019	Personnel Costs	1,721,722,260	1,214,241,495
004305200028	Overhead Costs	403,983,840	0
	<b>Total</b>	<b>2,125,706,100</b>	<b>1,214,241,495</b>
	<b>NATIONAL IRON ORE MINING ITAKPE</b>		
004306100011	Personnel Costs	743,871,720	449,084,767
004306200020	Overhead Costs	20,964,480	0
	<b>Total</b>	<b>764,836,200</b>	<b>449,084,767</b>
	<b>NATIONAL STEEL &amp; RAW MATERIALS EXPLORATION AGENCY KADUNA</b>		
004303100014	Personnel Costs	250,740,480	250,370,472
004303200023	Overhead Costs	7,217,760	41,111,142
	<b>Total</b>	<b>257,958,240</b>	<b>291,481,614</b>
	<b>NATIONAL METALLURGICAL DEV CENTRE JOS</b>		
004302100012	Personnel Costs	185,788,920	191,121,275
004302200021	Overhead Costs	7,655,040	28,688,191
	<b>Total</b>	<b>193,443,960</b>	<b>219,789,466</b>
	<b>NATIONAL METALLURGICAL TRAINING INST. ONITSHA</b>		
004304100017	Personnel Costs	133,170,180	106,887,971
004304200026	Overhead Costs	11,079,360	32,066,392
	<b>Total</b>	<b>144,249,540</b>	<b>138,954,363</b>
	<b>DELTA STEEL COMPANY</b>		
	Personnel Costs	1,650,453,840	875,862,117
	Overhead Costs (Including Insurance)	48,000,000	0
	<b>Total</b>	<b>1,698,453,840</b>	<b>875,862,117</b>
	<b>KATSINA STEEL ROLLING MILL</b>		
	Personnel Costs	201,427,320	118,191,407
	Overhead Costs	12,000,000	0
	<b>Total</b>	<b>213,427,320</b>	<b>118,191,407</b>
	<b>OSHOGBO ROLLING MILL</b>		
	Personnel Costs	186,773,220	124,993,937
	Overhead Costs	4,800,000	0
	<b>Total</b>	<b>191,573,220</b>	<b>124,993,937</b>
	<b>JOS STEEL ROLLING MILL</b>		
	Personnel Costs	185,788,920	127,370,519
	Overhead Costs	4,800,000	0
	<b>Total</b>	<b>190,588,920</b>	<b>127,370,519</b>
	<b>Summary Parastatals Part II</b>		
	Personnel Costs	5,259,736,860	3,458,123,960
	Overhead Costs	520,500,480	101,845,725
	<b>Total</b>	<b>5,780,237,340</b>	<b>3,559,969,685</b>

CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL
	<b>GENERAL SUMMARY</b>		
	Total Personnel Costs	5,471,036,632	3,823,803,038
		618,721,920	487,811,779
	<b>Grand Total Power &amp; Steel</b>	<b>6,089,758,552</b>	<b>4,311,614,817</b>

CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL
<b>HEAD: 00440000007 - FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY</b>			
004401200029	Travel and Transport	6,875,672	8,439,405
004401200037	Utility Services	1,712,329	2,101,764
004401200045	Telephone services	2,363,512	2,901,045
004401200052	Stationery	3,437,836	4,219,703
004401200060	Maintenance of Furniture and Equipment	1,633,660	2,005,203
004401200078	Maintenance of Vehicles and Other Capital Assets	3,719,739	4,565,719
004401200086	Consultancy Services	257,838	316,478
004401200094	Contributions and Subventions	480,000	589,166
004401200100	Training and Staff Development	1,508,423	1,851,483
004401200118	Entertainment and Hospitality	1,074,323	1,318,656
004401200126	Miscellaneous Expenses	6,668,683	8,185,341
004401200134	Contribution to Foreign Bodies	2,148,647	2,637,313
004401200142	Motor Vehicle Advances	154,703	189,887
	International Travel and Transport	4,800,000	5,891,663
004401200223	Insurance of Govt. Properties	51,568	63,296
004401200231	Special Research support Grant	3,223,681	3,956,842
	Hosting of National Council for Science & Technology	644,594	791,194
	Rent of Office & Res. Accommodation.	19,200,000	23,566,653
	Conferences and Workshops	480,000	589,166
	London Science Desk	2,578,377	27,180,703
	Subscription to African Academy	30,000,000	21,655,245
	<b>Total</b>	<b>93,013,585</b>	<b>123,015,925</b>
	<b>SUMMARY</b>		
	Personnel Costs	124,460,934	195,680,238
	Overhead Costs	93,013,585	123,015,925
	<b>Total</b>	<b>217,474,519</b>	<b>318,696,163</b>
	<b>PART II PARASTATALS</b>		
	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE, LAGOS		
004402100012	Personnel Costs	152,154,369	121,543,692
004402200021	Overhead Costs	9,241,440	46,670,855
	<b>Total</b>	<b>161,395,809</b>	<b>168,214,547</b>
	PART III - PROJECT DEVELOPMENT INSTITUTE, ENUGU		
004403100014	Personnel Costs	226,799,894	196,134,078
004403200023	Overhead Costs	7,756,320	28,840,223
	<b>Total</b>	<b>234,556,214</b>	<b>224,974,301</b>
	PART IV - NATIONAL INSTITUTE FOR CHEMICAL AND LEATHER TECHNOLOGY, ZARIA		
004404000017	Personnel Costs	140,360,630	138,796,906
004404200026	Overhead Costs	6,736,320	21,639,072
	<b>Total</b>	<b>147,096,950</b>	<b>160,435,978</b>
	PART VI - NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH, KADUNA		
00440600011	Personnel Costs	154,535,326	229,018,938
004406200020	Overhead Costs	5,609,760	18,705,681
	<b>Total</b>	<b>160,145,086</b>	<b>247,724,619</b>
	PART VII - NIGERIAN INSTITUTE OF SCIENCE LABORATORY TECHNOLOGY, IBADAN		
004409100018	Personnel Costs		19,287,456
004409200027	Overhead Costs		3,857,491
	<b>Total</b>		<b>23,144,947</b>
	PART IX - NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY, IBADAN		
004409100018	Personnel Costs	19,605,781	30,576,252
004409200027	Overhead Costs	22,696,160	30,383,030
	<b>Total</b>	<b>42,301,941</b>	<b>60,959,282</b>
	PART X - NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION, LAGOS		
004400100011	Personnel Costs	75,984,845	82,099,480
004402200020	Overhead Costs	6,485,760	24,629,844
	<b>Total</b>	<b>82,470,605</b>	<b>106,729,324</b>
	PART XI - FEDERAL INSTITUTE FOR INDUSTRIAL RESEARCH, OSHODI		
004401100014	Personnel Costs	221,432,938	245,432,738
004402200023	Overhead Costs	7,350,240	40,350,240
	<b>Total</b>	<b>228,783,178</b>	<b>285,782,978</b>
	PART XII - TECHNOLOGY BUSINESS INCUBATOR CENTRE, AGEGE		
004402100016	Personnel Costs	9,980,844	11,597,398
004402200025	Overhead Costs	2,814,720	3,479,220
	<b>Total</b>	<b>12,795,564</b>	<b>15,076,618</b>
	PART XIII - TECHNOLOGY BUSINESS INCUBATOR CENTRE ABA		
004402100018	Personnel Costs	10,795,458	9,403,808

CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL
004402200027	Overhead Costs	2,814,720	2,821,142
	<b>Total</b>	<b>13,610,178</b>	<b>12,224,950</b>
	PART XIV - TECHNOLOGY BUSINESS INCUBATOR CENTRE, KANO		
004402100011	Personnel Costs	14,634,725	8,174,059
004402200020	Overhead Costs	2,814,720	2,452,218
	<b>Total</b>	<b>17,449,445</b>	<b>10,626,277</b>
	PART XV - COLLEGE OF CHEMICAL AND LEATHER TECHNOLOGY, ZARIA		
004402100013	Personnel Costs	98,628,024	89,950,871
004402200022	Overhead Costs	5,441,280	26,985,261
	<b>Total</b>	<b>104,069,304</b>	<b>116,936,132</b>
	PART XVI - NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES		
00402100015	Personnel Costs	75,664,479	84,770,826
004402200024	Overhead Costs	6,318,240	49,431,248
	<b>Total</b>	<b>81,982,719</b>	<b>134,202,074</b>
	POWER EQUIPMENT AND MACHINE DEV. CENTRE		
	Personnel Costs	5,000,000	5,000,000
	Overhead Costs	5,000,000	3,609,208
	Take off Grant		80,000,000
	<b>Total</b>	<b>10,000,000</b>	<b>88,609,208</b>
	PART XVII - SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE, ENUGU		
004402100018	Personnel Costs	66,620,343	76,273,489
004402200027	Overhead Costs	4,002,720	16,882,047
	<b>Total</b>	<b>70,623,063</b>	<b>93,155,536</b>
	PART XVIII - SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE, MINNA		
004402100010	Personnel Costs	32,982,940	34,627,833
004402200029	Overhead Costs	2,814,720	22,031,782
	<b>Total</b>	<b>35,797,660</b>	<b>56,659,615</b>
	PART XIX - CENTRE FOR ADAPTATION OF TECHNOLOGY, AWKA		
004402100012	Personnel Costs	26,275,629	42,140,645
004402200021	Overhead Costs	3,955,200	22,855,028
	<b>Total</b>	<b>30,230,829</b>	<b>64,995,673</b>
	PART XX - HYDRAULIC EQUIPMENT RESEARCH INSTITUTE, KANO		
004420100014	Personnel Costs	16,330,949	20,997,896
004420200023	Overhead Costs	2,814,720	20,031,782
	<b>Total</b>	<b>19,145,669</b>	<b>41,029,678</b>
	PART XXI - SHEDA SCIENCE AND TECHNOLOGY COMPLEX, ABUJA		
004424100017	Personnel Costs	46,420,776	58,264,850
004421200026	Overhead Costs	7,314,720	17,479,455
	<b>Total</b>	<b>53,735,496</b>	<b>75,744,305</b>
	PART XXIII - NATIONAL CENTRE FOR REMOTE SENSING, JOS		
004423100011	Personnel Costs	41,740,622	45,740,622
004423200020	Overhead Cost	30,479,200	50,479,200
	<b>Total</b>	<b>72,219,822</b>	<b>96,219,822</b>
	PART XXIV - NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT		
004424100014	Personnel Costs	16,583,791	18,999,123
004424200023	Overhead Costs	5,984,640	13,836,232
	<b>Total</b>	<b>22,568,431</b>	<b>32,835,355</b>
	PART XXV - REGIONAL CENTRE FOR TECHNOLOGY MANAGEMENT		
004425100016	Personnel Costs	26,259,509	19,484,489
004425200025	Overhead Costs	6,804,000	5,845,347
	<b>Total</b>	<b>33,063,509</b>	<b>25,329,836</b>
	PART XXVI - ENGINEERING MATERIALS DEVELOPMENT INSTITUTE, AKURE		
004426100018	Personnel Costs	35,327,779	44,928,469
004426200027	Overhead Costs	2,803,680	21,439,617
	<b>Total</b>	<b>38,131,459</b>	<b>66,368,086</b>
	PART XXVIII - NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY		
	Personnel Costs	31,758,282	33,643,957
	Overhead Costs	42,363,040	30,579,401
	World Natural Medicine/World Aids Day		20,000,000
	Zonal Workshop on Natural Medicine		30,000,000
	<b>Total</b>	<b>74,121,322</b>	<b>114,223,358</b>
	PART XXIX - TECHNOLOGY BUSINESS INCUBATOR CENTRE, NNEWI		
	Personnel Costs	11,342,388	7,113,953

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	Overhead Costs	1,761,600	2,134,186
	<b>Total</b>	<b>13,103,988</b>	<b>9,248,139</b>
	PART XXX - TECHNOLOGY BUSINESS INCUBATOR CENTRE, CALABAR		
	Personnel Costs	15,795,247	7,865,402
	Overhead Costs	1,761,600	2,359,621
	<b>Total</b>	<b>17,556,847</b>	<b>10,225,023</b>
	TECHNOLOGY BUSINESS INCUBATOR CENTRE, MINNA		
	Personnel Costs	8,786,797	11,435,244
	Overhead Costs	1,391,040	3,430,573
	<b>Total</b>	<b>10,177,837</b>	<b>14,865,817</b>
	NATIONAL ENGINEERING DESIGN & DEVELOPMENT CENTRE NNEWI		
	Personnel Costs	3,821,768	8,728,955
	Overhead Costs	1,270,080	19,916,796
	<b>Total</b>	<b>5,091,848</b>	<b>28,645,751</b>
	TECHNOLOGY BUSINESS INCUBATOR CENTRE, WARRI		
	Personnel Costs	7,492,674	3,674,069
	Overhead Costs	429,600	1,102,221
	<b>Total</b>	<b>7,922,274</b>	<b>4,776,290</b>
	TECHNOLOGY BUSINESS INCUBATOR CENTRE, MAIDUGURI		
	Personnel Costs	4,852,200	2,932,031
	Overhead Costs	429,600	879,609
	<b>Total</b>	<b>5,281,800</b>	<b>3,811,640</b>
	TECHNOLOGY BUSINESS INCUBATOR CENTRE, GUSAU		
	Personnel Costs	5,531,664	2,941,985
	Overhead Costs	278,880	882,595
	<b>Total</b>	<b>5,810,544</b>	<b>3,824,580</b>
	TECHNOLOGY BUSINESS INCUBATOR CENTRE, BENIN		
	Personnel Costs	5,628,795	4,202,765
	Overhead Costs	429,600	1,260,830
	<b>Total</b>	<b>6,058,395</b>	<b>5,463,595</b>
	TECHNOLOGY BUSINESS INCUBATOR CENTRE, SOKOTO		
	Personnel Costs	5,531,664	3,678,635
	Overhead Costs	429,600	1,103,591
	<b>Total</b>	<b>5,961,264</b>	<b>4,782,226</b>
	TECHNOLOGY BUSINESS INCUBATOR CENTRE, UYO		
	Personnel Costs	5,912,480	3,420,605
	Overhead Costs	429,600	1,026,181
	<b>Total</b>	<b>6,342,080</b>	<b>4,446,786</b>
	TECHNOLOGY BUSINESS INCUBATOR CENTRE, B/KEBBI		
	Personnel Costs	4,852,200	1,820,428
	Overhead Costs	429,600	546,128
	<b>Total</b>	<b>5,281,800</b>	<b>2,366,556</b>
	TECHNOLOGY BUSINESS INCUBATOR CENTRE, IGBOTAKO		
	Personnel Costs	4,852,200	3,200,000
	Overhead Costs	429,600	310,103
	<b>Total</b>	<b>5,281,800</b>	<b>3,510,103</b>
	TECHNOLOGY BUSINESS INCUBATOR CENTRE, BAUCHI		
	Personnel Costs	6,461,718	3,717,039
	Overhead Costs	429,600	1,115,112
	<b>Total</b>	<b>6,891,318</b>	<b>4,832,151</b>
	NAT. SPACE RES. & DEVE. AGENCY, ABUJA.		
	Personnel Costs	30,108,890	60,000,000
	Overhead Costs	127,000,000	200,000,000
	<b>Total</b>	<b>157,108,890</b>	<b>260,000,000</b>
	AFRICAN REGIONAL CENTRE FOR SPACE SCIE. & TECH. EDU.		
	Personnel Costs	9,965,417	20,998,154
	Overhead Costs	2,429,600	20,753,783
	<b>Total</b>	<b>12,395,017</b>	<b>41,751,937</b>
	CO-OPERATIVE INFORMATION NETWORK		
	Personnel Costs	2,554,570	2,672,448
	Overhead Costs	429,600	801,734
	<b>Total</b>	<b>2,984,170</b>	<b>3,474,182</b>
	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT ABUJA		
	Personnel Costs	12,020,000	25,081,310
	Overhead Costs	10,440,000	25,536,025
	<b>Total</b>	<b>22,460,000</b>	<b>50,617,335</b>
	CENTRE FOR SPACE TRANSPORT AND PROPULSION, LAGOS		
	Personnel Costs	3,020,000	13,313,888
	Overhead Costs	3,960,000	32,858,492
	<b>Total</b>	<b>6,980,000</b>	<b>46,172,380</b>
	CENTRE FOR BASIC SPACE SCIENCE NSUKKA		
	Personnel Costs	3,020,000	7,802,761
	Overhead Costs	3,960,000	17,858,492
	<b>Total</b>	<b>6,980,000</b>	<b>25,661,253</b>
	CENTRE FOR GEODEDY GEODYNAMICS, TORO BAUCHI		
	Personnel Costs	3,020,000	13,872,373

CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL
	Overhead Costs	3,960,000	12,858,492
	<b>Total</b>	<b>6,980,000</b>	<b>26,730,865</b>
	BOARD FOR TECHNOLOGY BUSINESS INCUBATOR CENTRE ABUJA		
	Personnel Costs	0	3,000,000
	Overhead Costs	240,000	173,242
	<b>Total</b>	<b>240,000</b>	<b>3,173,242</b>



CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL
	NATIONAL INFORMATION TECHNOLOGY DEVELOPMENT AGENCY		
	Personnel Costs	30,000,000	40,000,000
	Overhead Costs	35,000,000	45,000,000
	<b>Total</b>	<b>65,000,000</b>	<b>85,000,000</b>
	NATIONAL BIOTECHNOLOGICAL DEVELOPMENT AGENCY		
	Personnel Costs	25,000,000	39,130,808
	Overhead Costs (for Headquarters and Zonal Centres)	25,000,000	28,046,038
	<b>Total</b>	<b>50,000,000</b>	<b>67,176,846</b>
	NATIONAL LABORATORY SCIENCE & TECHNOLOGY INSTITUTE		
	Take-Off Grant		10,000,000
	Overhead Costs		
	<b>Total</b>	<b>0</b>	<b>10,000,000</b>
	<b>SUMMARY PART II</b>		
	Personnel Costs	1,752,894,035	1,948,203,272
	Overhead Costs	423,272,640	1,085,268,468
	<b>Total</b>	<b>2,176,166,675</b>	<b>3,033,471,740</b>
	<b>GENERAL SUMMARY</b>		
	Personnel Costs	1,877,354,969	2,143,883,510
	Overhead Costs	516,286,225	1,208,284,393
	<b>Total, Science and Technology</b>	<b>2,393,641,194</b>	<b>3,352,167,903</b>

CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL
<b>HEAD: 00450000007 - MINISTRY OF SPORTS AND SOCIAL DEVELOPMENT</b>			
004501200029	Travel and Transport	9,125,760	6,512,511
004501200037	Utility Services	3,336,960	2,381,390
004501200045	Telephone Services	2,727,360	1,946,354
004501200052	Stationery	2,484,000	1,772,683
004501200060	Maintenance of Furniture and Equipment	861,600	614,873
004501200078	Maintenance of Vehicle and Other Capital Assets	6,950,400	4,960,086
004501200086	Consultancy Services	1,698,240	1,211,933
004501200094	Contributions and Subventions	213,000,480	152,005,752
004501200100	Training and Staff Development	238,800	170,417
004501200118	Entertainment and Hospitality	459,840	328,160
004501200126	Miscellaneous Expenses	30,249,600	21,587,337
004501200134	Contribution to Foreign Bodies	861,600	614,873
004501200142	Motor Vehicle Advances	7,304,160	5,212,544
	Rent of Office /Residential Accommodation	8,400,000	5,994,580
	International Travel and Transport	3,600,000	2,569,106
	Public Enlightenment	1,210,080	863,562
	Rehabilitation Service	6,456,480	4,607,605
	Publication	1,055,040	752,919
	Monitoring and Evaluation	1,210,080	863,562
	Insurance of Assets	6,295,680	4,492,852
	Care for the Elderly	6,295,680	4,492,852
	Workshops Conference Seminars and Meeting	1,123,680	801,902
	Sports Development	24,000,000	17,127,370
	<b>Total</b>	<b>338,945,520</b>	<b>241,885,223</b>
	<b>SUMMARY, MAIN MINISTRY</b>		
	Personnel Costs	372,341,584	478,408,515
	Overhead Costs	338,945,520	241,885,223
	<b>Total</b>	<b>711,287,104</b>	<b>720,293,738</b>
	<b>PART II- PARASTATALS - CONTRIBUTIONS AND SUBVENTIONS</b>		
	Nigerian Football Association (NFA)		
	Travel and Transport	1,133,760	809,097
	Utility Services	1,133,760	809,097
	Telephone Services	1,344,000	959,133
	Stationery	809,760	577,877
	Maintenance of Furniture and Equipment	1,133,760	809,097
	Maintenance of Vehicle and Other Capital Assets	485,760	346,658
	Consultancy Services	485,760	346,658
	Contributions and Subventions	972,000	693,658
	Training and Staff Development	2,316,000	1,652,791
	Entertainment and Hospitality	324,000	231,219
	Pension Scheme	324,000	231,219
	Motor Vehicle Advances	1,344,000	959,133
	Local Competitions	11,404,800	8,138,926
	International Competitions	124,275,840	88,688,263
	Insurance of Assets	648,000	462,439
	Rent of Office and Residential Accommodation	3,240,000	2,312,196
	<b>Total</b>	<b>151,375,200</b>	<b>108,027,461</b>
	<b>SUMMARY</b>		
004502100012	Personnel Costs	45,390,000	31,906,013
004502200021	Overhead Costs	151,375,200	108,027,461
	<b>Total</b>	<b>196,765,200</b>	<b>139,933,474</b>
	<b>National Institute for Sports (NIS)</b>		
	Travel and Transport	6,862,560	4,897,400
	Utility Services	508,320	362,758
	Telephone Services	364,800	260,336
	Stationery	898,800	641,420
	Maintenance of Furniture and Equipment	446,880	318,912
	Maintenance of Vehicle and Other Capital Assets	464,160	331,243
	Consultancy Services	4,522,080	3,227,139
	Contributions and Subventions	7,567,200	5,400,260
	Training and Staff Development	9,432,960	6,731,742
	Entertainment and Hospitality	115,680	82,554
	Miscellaneous	358,080	255,540
	Motor Vehicle, Cycles and Bicycles Allowances	396,480	282,944
	International Travel	2,880,000	2,055,284
	Confrence and Workshop	240,000	171,274
	NIS Consoutum	48,000	34,255
	Insurance of Govt. Assets	48,000	34,255
	<b>Total</b>	<b>35,154,000</b>	<b>25,087,316</b>
	<b>SUMMARY</b>		
004503100018	Personnel Costs	84,779,962	81,260,047
004503200025	Overhead Costs	35,154,000	25,087,316

CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL
	<b>Total</b>	<b>119,933,962</b>	<b>106,347,363</b>

CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL
	<b>Nigerian Sports Festival, Benin</b>		
	Personnel Costs		
	Overhead Costs	0	150,000,000
	<b>Total</b>	<b>0</b>	<b>150,000,000</b>
	<b>Nations Cup-- Tunisia 2004</b>		
	Personnel Costs		0
	Overhead Costs		187,500,000
	<b>Total</b>		<b>187,500,000</b>
	<b>Athens 2004 Olympics</b>		
	Personnel Costs		
	Overhead Costs		1,575,000,000
	<b>Total</b>		<b>1,575,000,000</b>
	<b>COJA</b>		
	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	
	<b>Total</b>	<b>24,200,000,000</b>	<b>0</b>
	<b>TRAINING OF ATHLETES FOR 8TH ALL AFRICAN GAMES</b>		
	Personnel Costs	0	
	Overhead Costs	5,000,000,000	
	<b>Total</b>	<b>5,000,000,000</b>	<b>0</b>
	<b>SUMMARY, PARASTATALS</b>		
	Personnel Costs	130,169,962	113,166,060
	Overhead Costs	29,386,529,200	2,045,614,777
	<b>Total</b>	<b>29,516,699,162</b>	<b>2,158,780,837</b>
	<b>GENERAL SUMMARY</b>		
	Personnel Costs	502,511,546	591,574,575
	Overhead Costs	29,725,474,720	2,287,500,000
	<b>Grand Total, Sports and Social Development</b>	<b>30,227,986,266</b>	<b>2,879,074,575</b>

CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL
<b>HEAD: 00460000007 - PUBLIC COMPLAINTS COMMISSION</b>			
004600200026	Travel and Transport	12,032,358	29,473,505
004600200034	Utility services	1,056,768	2,588,575
004600200042	Telephone Services	1,031,040	2,525,553
004600200059	Stationery	2,258,304	5,531,761
004600200067	Maintenance of Furniture and Equipment	646,272	1,583,056
004600200075	Maintenance of vehicle and other capital assets	4,743,936	11,620,367
004600200083	Consultancy Services	229,248	561,548
004600200091	Grants, Contributions and Subventions	2,688	6,584
004600200107	Training & Staff Development	824,640	2,019,972
004600200115	Entertainment & Hospitality	180,480	442,089
004600200123	Miscellaneous Expenses	1,724,634	4,224,526
004600200133	Contribution to Foreign Bodies	31,872	78,071
004600200149	Motor Vehicle Advances	1,344,000	3,292,155
	Rent of Office and Residential Accommodation	3,840,000	9,406,158
	Conference and Workshop	192,000	470,308
	International Travel and Transport	384,000	940,616
	Insurance of Government Assets	96,000	235,156
	<b>Total:</b>	<b>30,618,240</b>	<b>75,000,000</b>
<b>SUMMARY</b>			
	Personnel Costs	382,424,239	684,339,624
	Overhead Costs	30,618,240	75,000,000
	<b>Total Public Complaints Commission</b>	<b>413,042,479</b>	<b>759,339,624</b>

CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL
<b>HEAD: 00470000007 - FEDERAL CIVIL SERVICE COMMISSION</b>			
004700200026	Travel and Transport	12,569,280	8,239,474
004700200034	Utility Services	1,288,800	844,840
004700200042	Telephone Services	1,933,440	1,267,418
004700200059	Stationery	8,057,280	5,281,746
004700200069	Maintenance of Furniture and Equipment	1,611,360	1,056,286
004700200073	Maintenance of Vehicles and Other Capital Assets	7,734,720	5,070,300
004700200083	Consultancy Services	644,160	422,263
004700200091	Contributions and Subventions	92,160	60,413
004700200107	Training and Staff Development	1,611,360	1,056,286
004700200115	Entertainment and Hospitality	966,720	633,709
004700200123	Miscellaneous Expenses	11,108,160	7,281,674
	Contribution to Foreign Bodies	0	0
	International Travel and Transport	960,000	629,304
004700200149	Motor Vehicle Advances	474,720	311,191
	Rent of Office Accommodation	64,400,000	42,215,792
	Conference and Workshop	480,000	314,652
	Insurance of Govt Assets	480,000	314,652
	Furniture Advance	0	0
	<b>Total</b>	<b>114,412,160</b>	<b>75,000,000</b>
<b>SUMMARY</b>			
	Personnel Costs	180,000,000	358,228,520
	Overhead Costs	114,412,160	75,000,000
	<b>Total Civil Service Commission</b>	<b>294,412,160</b>	<b>433,228,520</b>

CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL
<b>HEAD: 00480000007 - MINISTRY OF COMMERCE</b>			
004801200029	Travel and Transport	5,104,800	6,206,393
004801200037	Utility Service	3,061,440	3,722,085
004801200045	Telephone Service	3,061,440	3,722,085
004801200052	Stationery	3,686,880	4,482,493
004801200060	Mtc. of Furniture	2,126,880	2,585,851
004801200078	Mtc of Vehicle and other Capital Assets	5,801,280	7,053,171
004801200086	Consultancy Service	257,760	313,383
004801200094	Contribution and Subventions	515,520	626,767
004801200100	Training and Staff Development	2,784,480	3,385,359
004801200118	Entertainment and Hospitality	2,001,120	2,432,953
004801200126	Miscellaneous Expenses	2,419,200	2,941,253
004801200134	Contribution to Foreign Bodies	6,774,240	8,236,091
	Conference and Workshops	480,000	583,582
	International Travel and Transport	16,800,000	20,425,367
004801200142	Motor Vehicle Advances	644,160	783,167
	<b>Total</b>	<b>55,519,200</b>	<b>67,500,000</b>
	<b>SUMMARY</b>		
	Personnel Costs	499,057,491	870,863,235
	Overhead Costs	55,519,200	67,500,000
	<b>Total</b>	<b>554,576,691</b>	<b>938,363,235</b>
	<b>OVERSEAS DESK</b>		
	<b>Nigeria Trade Office Taiwan</b>		
004811100014	Personnel Costs	75,000,000	75,000,000
004811100023	Overhead Costs	25,000,000	22,500,000
	<b>Total</b>	<b>100,000,000</b>	<b>97,500,000</b>
	<b>NIGERIA COMMERCIAL DESK GENEVA</b>		
004812100016	Personnel Costs	102,000,000	102,000,000
004812100025	Overhead Costs	66,787,200	30,600,000
	<b>Total</b>	<b>168,787,200</b>	<b>132,600,000</b>
	<b>Nigeria Trade Office China</b>		
004811100014	Personnel Costs	52,500,000	52,500,000
004811100023	Overhead Costs	12,500,000	15,750,000
	<b>Total</b>	<b>65,000,000</b>	<b>68,250,000</b>
	<b>OVERSEAS DESK SUMMARY</b>		
	Personnel Costs	229,500,000	229,500,000
	Overhead Costs	104,287,200	
	<b>TOTAL OVERSEAS DESK</b>	<b>333,787,200</b>	<b>229,500,000</b>
	<b>SUMMARY Main Ministry &amp; Overseas Desk</b>		
	Personnel Costs	728,557,491	1,100,363,235
	Overhead Costs	159,806,400	67,500,000
	<b>Total Main Ministry</b>	<b>888,363,891</b>	<b>1,167,863,235</b>
	<b>PARASTATALS</b>		
A.	<b>NIGERIAN EXPORT PROMOTION COUNCIL</b>		
004802100018	Personnel Costs	78,120,780	191,785,603
004802200028	Overhead Costs	9,590,400	69,178,560
004802100039	Participating in Foreign Fairs	60,900,000	0
004802100047	State Committee on Export Promotion	1,611,000	0
	<b>TOTAL</b>	<b>150,222,180</b>	<b>260,964,163</b>
C.	<b>NIGERIAN ACCOUNTING STANDARD BOARD</b>		
004804100019	Personnel Costs	14,511,621	22,723,692
004804200026	Overhead Costs	7,672,320	2,272,369
	<b>Total</b>	<b>22,183,941</b>	<b>24,996,061</b>
D.	<b>TRADE FAIR COMPLEX</b>		
004805100019	Personnel Costs	44,423,040	58,266,074
004805200028	Overhead Costs	17,725,920	25,826,607
	<b>Total</b>	<b>62,148,960</b>	<b>84,092,681</b>
F.	<b>NIGERIAN EXPORT PROCESSING ZONE AUTHORITY</b>		
004807100014	Personnel Costs	99,690,720	118,341,625
004807200023	Overhead Costs	79,200,000	160,000,000
	<b>Total</b>	<b>178,890,720</b>	<b>278,341,625</b>
H.	<b>COSUMER PROTECTION COUNCIL</b>		
004809100018	Personnel Costs	21,828,000	35,435,564
004809200027	Overhead Costs	1,545,120	33,543,556
	<b>Total</b>	<b>23,373,120</b>	<b>68,979,120</b>

CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL
I.	<b>EXTERNAL TRADE SECTOR</b>		
	Personnel Costs	0	0
004808200025	Overhead Costs	1,630,560	0
	<b>TOTAL</b>	<b>1,630,560</b>	<b>0</b>
	<b>ONNE OIL &amp; GAS FREE PROCESSING ZONE</b>		
	Personnel Costs	69,505,068	212,850,928
	Overhead Costs	80,000,000	21,285,093
	<b>TOTAL</b>	<b>149,505,068</b>	<b>234,136,021</b>
	<b>INSTITUTES</b>		
	<b>WEIGHT &amp; MEASURE TRAINING INSTITUTE</b>		
	Personnel Costs		
	Overhead Costs	644,160	0
	<b>Total</b>	<b>644,160</b>	<b>0</b>
	<b>FEDERAL PRODUCE TRAINING INSTITUTE LAGOS</b>		
	Personnel Costs		
	Overhead Costs		
	<b>Total</b>	<b>0</b>	<b>0</b>
	<b>FOREIGN TRADE INSTITUTE OF NIGERIA</b>		
	Personnel Costs		
	Overhead Costs	644,160	0
	<b>Total</b>	<b>644,160</b>	<b>0</b>
	<b>TAFAWA BALEWA SQUARE</b>		
	Personnel Costs	30,000,000	20,000,000
	Overhead Costs	40,000,000	50,000,000
	<b>Total</b>	<b>70,000,000</b>	<b>70,000,000</b>
	<b>ABUJA COMMODITY EXCHANGE</b>		
	Personnel Costs	17,000,000	15,464,450
	Overhead Costs	40,400,000	20,546,445
	<b>Total</b>	<b>57,400,000</b>	<b>36,010,895</b>
	<b>SUMMARY</b>		
A.	<b>PARASTATAL</b>		
	Personnel Costs	375,079,229	674,867,936
	Overhead Costs	341,563,640	382,652,630
	<b>Total</b>	<b>716,642,869</b>	<b>1,057,520,566</b>
	<b>GENERAL SUMMARY</b>		
	Personnel Costs	1,103,636,720	1,775,231,171
	Overhead Costs	501,370,040	450,152,630
	<b>Grand Total: Commerce</b>	<b>1,605,006,760</b>	<b>2,225,383,801</b>



CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL
<b>HEAD: 00490000007: FEDERAL MINISTRY OF TRANSPORT</b>			
004901200029	Travel and Transport	9,346,560	13,551,710
004901200037	Utility Services	2,940,960	4,264,140
004901200045	Telephone Services	2,642,400	3,831,253
004901200052	Stationery	4,834,080	7,009,001
004901200060	Maintenance of Furniture and Equipment	2,610,240	3,784,624
004901200078	Maintenance of Vehicles and Other Capital Assets	5,091,840	7,382,730
004901200086	Consultancy Services	644,160	933,977
004901200094	Contributions and Subventions	3,222,720	4,672,667
004901200100	Training and Staff Development	3,126,240	4,532,780
004901200118	Entertainment and Hospitality	644,160	933,977
004901200126	Miscellaneous Expenses	4,834,080	7,009,001
004901200134	Contribution to Foreign Bodies	5,543,040	8,036,932
004901200142	Motor Vehicle Advances	966,720	1,401,661
	International Travel and Transport	4,800,000	6,959,588
	Conferences and Workshop	480,000	695,959
004901200215	Rent of Office & Residential Accommodation	0	0
	<b>Total</b>	<b>51,727,200</b>	<b>75,000,000</b>
<b>MAIN MINISTRY SUMMARY</b>			
	Personnel Cost	259,377,602	379,285,022
	Overhead Cost	51,727,200	75,000,000
	<b>Total</b>	<b>311,104,802</b>	<b>454,285,022</b>
<b>PART II PARASTATALS</b>			
<b>A. NITT ZARIA</b>			
004902100012	Personnel Costs	87,312,265	127,514,608
004902200021	Overhead Costs	9,668,640	12,751,461
004902200039	Training Participant	5,317,440	3,208,826
	<b>Total NITT</b>	<b>102,298,345</b>	<b>143,474,895</b>
<b>B. MARITIME ACADEMY OF NIGERIA</b>			
004903100014	Personnel Costs	197,218,304	257,253,154
004903200023	Overhead Costs	37,329,000	22,526,303
	<b>Total MAN</b>	<b>234,547,304</b>	<b>279,779,457</b>
<b>C. NIGERIA RAILWAYS OPERATING COST</b>			
004904200026	Personnel Costs	2,200,000,000	1,200,000,000
	Overhead Costs		229,312,198
	Arrears of Pensions	1,542,000,000	0
	2004 Insurance of Loco and Rolling Stock	180,000,000	108,621,567
	Payment for Outstanding Premium (Loco and Rolling 2000	200,000,000	120,690,630
	<b>Sub-Total, Railways</b>	<b>4,122,000,000</b>	<b>1,658,624,395</b>
<b>D. NIGERIA RAILWAYS HOSPITALS</b>			
004904200034	Personnel Costs	322,844,407	322,000,000
	Operating Overhead Cost	3,000,000	16,100,000
	Sub-Total, Railways	<b>325,844,407</b>	<b>338,100,000</b>
	<b>Total:- Railway</b>	<b>4,447,844,407</b>	<b>1,996,724,395</b>
<b>E. PORT SECURITY</b>			
<b>NIGERIA INLAND WATERWAYS AUTHORITY (NIWA)</b>			
004905100019	Personnel Costs	293,868,120	388,916,355
004905200027	Overhead Costs	7,696,560	38,725,919
	<b>TOTAL:NIWA</b>	<b>301,564,680</b>	<b>427,642,274</b>
<b>JOINT DOCK LABOUR INDUSTRIAL COUNCIL (JDLIC)</b>			
	Personnel Costs	0	
	Overhead Costs Take-Off Grant	2,400,000	1,448,288
	<b>TOTAL: JDLIC</b>	<b>2,400,000</b>	<b>1,448,288</b>
<b>SUMMARY, PART II</b>			
	Personnel Costs	4,643,243,096	2,295,684,117
	Overhead Costs	445,411,640	324,072,994
	<b>Total</b>	<b>5,088,654,736</b>	<b>2,619,757,111</b>
<b>GENERAL SUMMARY</b>			
	Personnel Costs	4,902,620,698	2,674,969,139
	Overhead Costs	497,138,840	399,072,994
	<b>Grand Total: Transport</b>	<b>5,399,759,538</b>	<b>3,074,042,133</b>

CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL
<b>HEAD: 00500000008 - MINISTRY OF PETROLEUM RESOURCES</b>			
Part I	HEADQUARTERS		
005001200027	Travel and Transport	14,555,040	60,848,314
005001200035	Utility Services	1,464,960	1,091,879
005001200043	Telephone Services	2,618,880	1,951,931
005001200050	Stationery	6,980,160	5,202,525
005001200068	Maintenance of Furniture and Equipment	5,210,880	3,883,827
005001200076	Maintenance of Vehicles and Other Capital Assets	6,199,200	4,620,452
005001200084	Consultancy Services	590,880	440,401
005001200092	Contributions and Subventions	948,480	706,931
005001200108	Training and Staff Development	2,709,600	2,019,547
005001200116	Entertainment and Hospitality Including House Rents	2,885,760	2,150,845
005001200124	Miscellaneous Expenses	12,792,960	9,534,982
005001200132	Contribution to Foreign Bodies	5,099,040	3,800,470
	Rent of Office and Residential Accommodation	5,376,000	4,006,896
005001200140	Motor Vehicle Advances	168,960	125,930
	International Travel and Transport	1,877,760	51,399,552
	Insurance of Government Assets	480,000	357,759
	Conferences and Workshop	480,000	357,759
	<b>Total</b>	<b>70,438,560</b>	<b>152,500,000</b>
	<b>Summary</b>		
	Personnel Costs	91,522,124	329,825,917
	Overhead Costs	70,438,560	152,500,000
	<b>Total</b>	<b>161,960,684</b>	<b>482,325,917</b>
<b>CONTRIBUTION &amp; SUBVENTION</b>			
<b>PETROLEUM TRAINING INSTITUTE: PART II</b>			
	Travel and Transport	1,674,720	1,674,720
	Utility Services	1,674,720	1,674,720
	Telephone Services	502,080	502,080
	Stationery	669,600	669,600
	Maintenance of Furniture and Equipment	418,560	418,560
	Maintenance of Vehicles and Other Capital Assets	4,204,320	4,204,320
	Consultancy Services	837,120	837,120
	Contributions and Subventions	0	0
	Training and Staff Development	6,698,880	6,698,880
	Entertainment and Hospitality	502,080	502,080
	Miscellaneous Expenses	837,120	837,120
	Contribution to Foreign Bodies	0	0
	Motor Vehicle Advances	837,120	837,120
	International Travel and Transport	480,000	480,000
	Insurance of Govt. Assets	240,000	240,000
	Rent for Residential Accommodation	837,120	837,120
	Expenses	837,120	837,120
	<b>Total</b>	<b>21,250,560</b>	<b>21,250,560</b>
	<b>Summary</b>		
005003100012	Personnel Costs	1,839,634,930	1,839,634,930
005003200021	Overhead Costs	21,250,560	21,250,560
	<b>Total</b>	<b>1,860,885,490</b>	<b>1,860,885,490</b>
<b>OPERATIONS DEPARTMENT</b>			
<b>PETROLEUM PART (III) DPR</b>			
005002200029	Travel and Transport	16,909,440	277,495,752
005002200037	Utility Services	1,878,720	30,831,111
005002200045	Telephone Services	1,878,720	30,831,111
005002200052	Stationery	2,162,400	35,486,498
005002200060	Maintenance of Furniture and Equipment	2,348,160	38,534,950
005002200078	Maintenance of Vehicles and Other Capital Assets	3,287,520	53,950,505
005002200086	Consultancy Services	939,360	15,415,555
005002200094	Contributions and Subventions	0	0
005002200100	Training and Staff Development	1,878,720	30,831,111
005002200118	Entertainment and Hospitality	1,408,800	23,119,395
005002200126	Miscellaneous Expenses	1,828,320	30,004,012
005002200134	Contribution to Foreign Bodies	0	0
005002200142	Motor Vehicle Advances	939,360	15,415,555
	International Travel and Transport	469,440	7,703,839
005002200215	Crude Oil Terminal Operation	939,360	15,415,555
005002200228	Field Office Operations	939,360	15,415,555
	Rent of Office & Residential Accommodation	2,400,000	39,385,681
	Insurance of Government Assets	480,000	7,877,136
	Monitoring of Petroleum Product Distribution	960,000	15,754,272
	Computer and Fax Consumables	0	0
	Conferences and Workshop	480,000	7,877,136
	<b>Total</b>	<b>42,127,680</b>	<b>691,344,729</b>

CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL
	<b>Summary</b>		
	Personnel Costs	3,126,364,604	4,608,964,864
	Overhead Costs	42,127,680	50,000,000
	<b>Total</b>	<b>3,168,492,284</b>	<b>4,658,964,864</b>
	<b>NIGERIAN NUCLEAR REGULATORY AUTHORITY(NNRA)</b>		
	Personnel Costs	80,000,000	0
	Overhead Costs	79,108,000	0
	<b>Total</b>	<b>159,108,000</b>	<b>0</b>
	<b>PETROLEUM EQUALISATION (FUND) MANAGEMENT</b>		
	Personnel Costs		0
	Overhead Costs		0
	<b>Total</b>		<b>0</b>
	<b>PETROLEUM PRODUCTS PRICING REGULATORY AGENCY</b>		
	Personnel Costs		
	Overhead Costs		0
	<b>Total</b>		<b>0</b>
	<b>GENERAL SUMMARY</b>		
	Personnel Costs	5,137,521,658	6,778,425,711
	Overhead Costs	212,924,800	223,750,560
	<b>Grand Total, Petroleum Resources</b>	<b>5,350,446,458</b>	<b>7,002,176,271</b>

CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL
<b>HEAD: 00510000007 - MINISTRY OF WORKS</b>			
005101200028	Travel and Transport	7,422,720	10,625,809
005101200036	Utility Services	6,768,240	9,688,905
005101200049	Telephone services	3,061,680	4,382,871
005101200051	Stationery	6,676,320	9,557,319
005101200069	Maintenance of Furniture and Equipment	5,425,200	7,766,309
005101200077	Maintenance of Vehicle and Other capital Assets	71,735,280	92,690,847
005101200085	Consultancy Services	1,289,040	1,845,293
005101200095	Contributions and Subventions	15,155,040	21,694,819
005101200109	Training & Staff Development	1,852,320	2,651,642
005101200117	Entertainment and Hospitality	1,289,040	1,845,293
005101200125	Miscellaneous Expenses	2,334,000	3,341,179
005101200133	Contribution to Foreign Bodies	7,094,880	10,156,498
005101200142	Motor Vehicle Advance	644,400	922,475
	International Travel and Transport	0	0
005101200214	Production of Atlas	1,450,320	2,076,169
005101200222	Field Headquarters Operating Costs	2,900,640	4,152,339
005101200230	Maintenance of Highways	85,408,560	92,264,489
	Insurance Cover on Govt. Assets	480,000	687,134
	Rent of Office and Residential Accommodation	12,000,000	17,178,300
	Highway Maintenance Agency	11,161,000,000	0
	<b>Total</b>	<b>11,393,987,680</b>	<b>293,527,690</b>
<b>SUMMARY - MAIN MINISTRY</b>			
	Personnel Costs	2,668,625,441	4,069,185,491
	Overhead Costs	11,393,987,680	293,527,690
	<b>Total</b>	<b>14,062,613,121</b>	<b>4,362,713,181</b>
<b>PART II - PARASTATAL</b>			
<b>Federal School of Survey, Oyo</b>			
005103100013	Personnel Costs	102,304,120	79,657,069
005103100022	Overhead Costs	28,970,720	41,472,310
	<b>Total</b>	<b>131,274,840</b>	<b>121,129,379</b>
<b>Federal Roads Maintenance Agency</b>			
	Personnel Costs		0
	Overhead Costs	11,161,000,000	11,000,000,000
	<b>Total</b>	<b>11,161,000,000</b>	<b>11,000,000,000</b>
<b>COREN</b>			
	Personnel Costs	0	10,000,000
	Overhead Costs	0	30,000,000
	<b>Total</b>	<b>0</b>	<b>40,000,000</b>
<b>GENERAL SUMMARY</b>			
	Personnel Costs	2,770,929,561	4,158,842,560
	Overhead Costs	11,422,958,400	11,365,000,000
	<b>Grand Total, Works</b>	<b>14,193,887,961</b>	<b>15,523,842,560</b>

CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL
<b>HEAD: 00510000007 - MINISTRY OF HOUSING</b>			
005101200028	Travel and Transport	7,422,720	11,445,455
005101200036	Utility Services	6,768,240	10,436,280
005101200049	Telephone services	3,061,680	4,720,954
005101200051	Stationery	6,676,320	10,294,544
005101200069	Maintenance of Furniture and Equipment	5,425,200	8,365,381
005101200077	Maintenance of Vehicle and Other capital Assets	71,735,280	110,612,136
005101200085	Consultancy Services	1,289,040	1,987,634
005101200095	Contributions and Subventions	15,155,040	23,368,297
005101200109	Training & Staff Development	1,852,320	2,856,183
005101200117	Entertainment and Hospitality	1,289,040	1,987,634
005101200125	Miscellaneous Expenses	2,334,000	3,598,909
005101200133	Contribution to Foreign Bodies	7,094,880	10,939,942
005101200142	Motor Vehicle Advance	644,400	993,632
	International Travel and Transport	0	0
005101200214	Production of Atlas	1,450,320	2,236,319
005101200222	Field Headquarters Operating Costs	2,900,640	4,472,639
005101200230	Maintenance of Highways	85,408,560	131,695,636
	Insurance Cover on Govt. Assets	480,000	740,135
	Rent of Office and Residential Accommodation	12,000,000	18,503,388
	<b>Total</b>	<b>232,987,680</b>	<b>359,255,098</b>
	<b>SUMMARY - MAIN MINISTRY</b>		
	Personnel Costs	241,312,571	4,449,943,457
	Overhead Costs	232,987,680	359,255,098
	Takeoff Grant	1,000,000,000	0
	<b>Total</b>	<b>1,474,300,251</b>	<b>4,809,198,555</b>
	<b>PART II - PARASTATAL</b>		
	<b>Federal Housing Authority</b>		
005104100016	Personnel Costs	478,528,920	307,696,698
005104100025	Overhead Costs	10,211,040	30,769,670
	<b>Total</b>	<b>488,739,960</b>	<b>338,466,368</b>
	<b>GENERAL SUMMARY</b>		
	Personnel Costs	719,841,491	4,757,640,155
	Overhead Costs	243,198,720	390,024,768
	Takeoff Grant	1,000,000,000	0
	<b>Grand Total, Housing</b>	<b>1,963,040,211</b>	<b>5,147,664,923</b>

CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL
<b>HEAD: 00520000006 - MINISTRY OF COMMUNICATIONS</b>			
005201200028	Travel and Transport	4,568,160	6,688,359
005201200038	Utility Service	2,520,000	3,689,596
005201200044	Telephone Service	1,895,040	2,774,576
005201200051	Stationery	2,885,280	4,224,412
005201200069	Mtc. of Furniture and Equipment	1,267,200	1,855,340
005201200077	Mtc of Vehicle and other Capital Assets	7,097,760	10,392,012
005201200085	Consultancy Service	240,000	351,390
005201200093	Contribution and Subventions	240,000	351,390
005201200109	Training and Staff Development	2,088,480	3,057,797
005201200117	Entertainment and Hospitality	198,240	290,248
005201200125	Miscellaneous Expenses	1,042,080	1,525,736
005201200133	Contribution to Foreign Bodies	10,035,840	14,693,728
005201200141	Motor Vehicle Advances	347,040	508,110
	Conferences and Workshops	480,000	702,780
	International Travel and Transport	960,000	1,405,560
	Rent of Office and Residential Accommodation	14,400,000	21,083,406
	Running Cost of IRMS Centres	960,000	1,405,560
	<b>TOTAL: MAIN MIN.</b>	<b>51,225,120</b>	<b>75,000,000</b>
	<b>SUMMARY</b>		
	Personnel Costs	170,941,016	321,143,817
	Overhead Costs	51,225,120	75,000,000
	<b>Total</b>	<b>222,166,136</b>	<b>396,143,817</b>
	<b>Part I - PARASTATALS - CONTRIBUTIONS AND SUBVENTIONS</b>		
	<b>NIGERIAN POSTAL SERVICES (NIPOST)</b>		
005203100013	Personnel Costs	2,694,242,280	3,157,109,769
005203200022	Overhead Costs	0	0
	<b>Total</b>	<b>2,694,242,280</b>	<b>3,157,109,769</b>
	<b>SUMMARY, PARASTATALS</b>		
	Personnel Costs	2,694,242,280	3,157,109,769
	Overhead Costs	0	0
	<b>Total</b>	<b>2,694,242,280</b>	<b>3,157,109,769</b>
	<b>GENERAL SUMMARY</b>		
	Personnel Costs	2,865,183,296	3,478,253,586
	Overhead Costs	51,225,120	75,000,000
	<b>Total, Communications</b>	<b>2,916,408,416</b>	<b>3,553,253,586</b>

CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL
	<b>CONSOLIDATED REVENUE FUND CHARGES EXCLUDING DEBT CHARGES</b>		
	<b>AUDITOR-GENERAL FOR THE FEDERATION</b>		
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	<b>2,306,000</b>	<b>2,306,000</b>
	<b>PART IX</b>		
	<b>FEDERAL CIVIL SERVICE COMMISSION</b>		
5309000007	Salaries		
5309000017	Chairman (1)	1,194,000	1,194,000
	Commissioners (15)	11,043,000	11,043,000
	Sub - Total: Salaries	<b>12,237,000</b>	<b>12,237,000</b>
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	<b>19,625,000</b>	<b>19,625,000</b>
	<b>PART X</b>		
	<b>PUBLIC COMPLAINTS COMMISSION</b>		
5311000003	Salaries		
5311100005	Chief Commissioner (1)	1,016,000	1,016,000
	Commissioners (37)	27,239,000	0
	Sub - Total: Salaries	<b>28,255,000</b>	<b>1,016,000</b>
	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	<b>53,814,000</b>	<b>26,575,000</b>
	<b>PART XI</b>		
	<b>PENSIONS &amp; GRATUITIES</b>		
5312000005	Pension	7,500,000,000	8,527,239,000
5312200269	Gratuities	3,350,885,452	3,350,885,452
5312000277	Local Government Pensions & Contributions	512,747,000	512,747,000
5312000309	Pension Running Cost	110,000,000	110,000,000
	Bank Charges and Commission	0	0
	Arrears of Civil Servant Pension and Gratuity	2,500,000,000	2,500,000,000
	Sub-total : Pension & Grat. (Civilians)	<b>13,973,632,452</b>	<b>15,000,871,452</b>
	<b>MILITARY PENSIONS AND GRATUITIES (DMP)</b>		
5312200285	Pension to be Paid to States		
5312200317	Military Pension	12,000,000,000	22,631,995,548
5312200325	Officers Retirement and men discharge (Gratuity)	3,000,000,000	4,000,000,000
	Arrears of Gratuity for 2003	0	1,500,000,000
5312200366	Arrears of Pensions for 2001	0	0
	Pension Running Cost	100,000,000	100,000,000
	Sub--Total,: DMP	<b>15,100,000,000</b>	<b>28,231,995,548</b>
	<b>POLICE PENSIONS &amp; GRATUITIES</b>		
5312200293	Pensions	2,750,000,000	3,750,000,000
	Gratuities	2,500,000,000	2,500,000,000
	Pension Running Cost	80,000,000	80,000,000
	Arrears of Pension and Gratuity	65,000,000	65,000,000
	Sub-Total, Police Pensions	<b>5,395,000,000</b>	<b>6,395,000,000</b>
	<b>CUSTOMS, IMMIGRATION AND PENSION OFFICE</b>		
	Pensions	1,300,000,000	2,000,000,000
	Gratuities	1,200,000,000	1,200,000,000
	Pension Arrears for 2002	1,000,000,000	1,000,000,000
	Death Benefits	400,000,000	400,000,000
	Pension Running Cost	50,000,000	50,000,000
	Sub-Total, CIPPO	<b>3,950,000,000</b>	<b>4,650,000,000</b>
	<b>Total, PENSIONS &amp; GRATUITIES</b>	<b>38,418,632,452</b>	<b>54,277,867,000</b>
	<b>PART XIII</b>		
	<b>INDEPENDENT ANTI-CORRUPTION COMMISSION</b>		
	Salaries/Allowances for Chairman and members	30,000,000	30,000,000
	<b>Total, Salaries &amp; Allowances</b>	<b>30,000,000</b>	<b>30,000,000</b>
	<b>PART XIV</b>		

CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL
	<b>INDEPENDENT NATIONAL ELECTORAL COMMISSION (INEC)</b>		
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
	Resident Electoral Commissioners (37)	34,401,000	34,401,000
	<b>Sub - Total, Salaries</b>	<b>47,955,000</b>	<b>47,955,000</b>
	Allowances		
5318200441	Consolidated Allowances for the Chairman	486,000	486,000
5318200458	Commissioners and Secretary	4,487,000	4,487,000
5318200466	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
	<b>Total; Salaries and Allowances</b>	<b>67,227,000</b>	<b>67,227,000</b>
	<b>PART XV</b>		
	<b>NATIONAL POPULATION COMMISSION</b>		
53180019	Salaries		
	Chairman (I)	1,016,000	1,016,000
	Director-General	865,000	865,000
	Commissioners (37)	27,239,000	27,239,000
	<b>Sub - Total: Salaries</b>	<b>29,120,000</b>	<b>29,120,000</b>
	Allowances		
5318200441	Chairman	986,000	986,000
	Director-General	910,000	910,000
5318200458	Commissioners	22,469,000	116,514,776
	Sub - Total, Allowances	<b>24,365,000</b>	<b>118,410,776</b>
	<b>Total, Salaries &amp; Allowances</b>	<b>53,485,000</b>	<b>147,530,776</b>
	<b>PART XVI</b>		
	<b>POLICE COMMAND AND FORMATIONS</b>		
5319100011	Salaries		
	Inspector-General of Police	757,000	865,000
	Deputy Inspectors-General	865,000	5,444,264
	<b>Sub - Total, Salaries</b>	<b>1,622,000</b>	<b>6,309,264</b>
	Allowances	0	0
5319200508	Allowances of IGP & DIG	0	4,516,041
	Sub - Total: Allowances	0	<b>4,516,041</b>
	<b>Total; Salaries and Allowances</b>	<b>1,622,000</b>	<b>10,825,305</b>
	<b>PART XVIII</b>		
	<b>CODE OF CONDUCT BUREAU</b>		
	Chairman (I)	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
	<b>Sub - Total, Salaries</b>	<b>21,693,000</b>	<b>21,693,000</b>
	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
	<b>Sub - Total: Allowances</b>	<b>9,077,000</b>	<b>9,077,000</b>
	<b>Total; Salaries and Allowances</b>	<b>30,770,000</b>	<b>30,770,000</b>
	Parastatals Pension and Railway Pensions	15,000,000,000	15,000,000,000
	Arrears of Parastatals Pension and Railway Pensions	8,000,000,000	
	<b>TOTAL CONSOLIDATED</b>		
	<b>REVENUE MOBILISATION ALLOCATION AND FISCAL COMMISSION</b>		
	Chairman (I)	777,000	777,000
	Secretary	770,000	770,000
	Commissioners (37)	28,554,000	28,554,000
	<b>Sub - Total, Salaries</b>	<b>30,101,000</b>	<b>30,101,000</b>
	Allowances		
	Consolidated Allowances	360,422,000	360,422,000
	<b>Sub - Total: Allowances</b>	<b>360,422,000</b>	<b>360,422,000</b>
	<b>Total; Salaries and Allowances</b>	<b>390,523,000</b>	<b>390,523,000</b>
	<b>FEDERAL CHARACTER COMMISSION</b>		
	Chairman (I)	1,463,365	1,463,365
	Secretary	1,059,270	1,059,270



CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL
	Commissioners (37)	33,368,265	33,368,265
	<b>Sub - Total, Salaries</b>	<b>35,890,900</b>	<b>35,890,900</b>

CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL
	Allowances		
	Consolidated Allowances	64,109,100	64,109,100
	<b>Sub - Total: Allowances</b>	<b>64,109,100</b>	<b>64,109,100</b>
	<b>Total; Salaries and Allowances</b>	<b>100,000,000</b>	<b>100,000,000</b>
	<b>Miscellaneous Personnel Cost Provision</b>		
	Arrears of Salaries to Tertiary and Research Institutions, Hospitals etc	0	0
	Salaries Adjustments	0	0
	<b>Sub - Total, Salaries</b>	<b>0</b>	<b>0</b>
	<b>TOTAL CONSOLIDATED</b>	<b>62,168,004,452</b>	<b>70,103,249,081</b>
	<b>SUMMARY OF CONSOLIDATED REVENUE FUND CHARGES</b>		
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	26,575,000
PART XI	Pensions and Gratuities	38,418,632,452	54,277,867,000
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	147,530,776
PART XVII	Police Command and Formations	1,622,000	10,825,305
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	8,000,000,000	0
	Revenue Mobilisation Allocation and Fiscal Commission	390,523,000	390,523,000
	Federal Character Commission	100,000,000	100,000,000
	Micellaneous Personnel Cost Provisions	0	0
	<b>Total, Consolidated Revenue Fund Charges including Debt Charges</b>	<b>62,168,004,452</b>	<b>70,103,249,081</b>

CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL
<b>HEAD: 54</b>	<b>INDEPENDENT ELECTORAL COMMISSION</b>		
	<b>HEADQUARTERS AND STATES</b>		
	Personnel Costs	2,258,090,432	3,555,371,795
	Overhead Costs	800,000,000	7,000,000
	Electoral Budget	6,341,909,568	525,000,000
	Grant to political Parties	600,000,000	0
	<b>Total: INEC</b>	<b>10,000,000,000</b>	<b>4,087,371,795</b>

CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL
55.	<b>Contingencies</b>	1,000,000,000	500,000,000
	<b>Total: Contingency</b>	<b>1,000,000,000</b>	<b>500,000,000</b>

CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL
	<b>SERVICE WIDE VOTE</b>		
1	Renewal of Rents by Ministries	270,000,000	67,500,000
2	Expenses Connected with Movement to Abuja	60,000,000	0
3	Budget Implementation and Monitoring	6,000,000	0
4	Recurrent Adjustment	600,000,000	167,500,000
5	Pre-Budget Studies Workshop and Seminar	9,000,000	0
6	Training of Budget Officers in Ministries/Agencies	13,500,000	
7	Civil Service Wage Adjustment	687,000,000	
8	Railway Pension Scheme	1,000,000,000	500,000,000
9	Office	90,000,000	6,000,000
10	Maintenance Service Agreement Fee for National Women and Children Hospital	211,609,200	260,000,000
11	Restructuring of BOF	90,000,000	0
	Restructuring Costs		0
12	Presidential Committee on Solid Minerals	0	0
13	Meeting	2,100,000,000	
14	Settlement of Outstanding NEPA Bill	2,000,000,000	0
15	Economic Reform Programme	1,500,000,000	
16	Monetization of Fringe Benefits to Civil Servants	2,000,000,000	0
	<b>Sub-Total: Service Wide Vote</b>	<b>10,637,109,200</b>	<b>1,001,000,000</b>

CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL
<b>HEAD: 00580000006 - MINISTRY OF SOLID MINERALS DEVELOPMENT</b>			
005800100025	Travel & Transport	30,645,440	21,484,080
005800100033	Utility Services	5,699,040	4,274,280
005800100041	Telephone Services	12,891,840	9,668,880
005800100051	Stationery	15,469,920	11,602,440
005800100066	Maint. of Office Furniture & Equipts.	9,024,000	6,768,000
005800100074	Maint. of Vehicles & other Cap. Assets	26,642,400	19,981,800
005800100082	Consultancy Services	7,090,080	5,317,560
005800100099	Contributions & Subventions	68,493,600	15,370,200
005800100106	Training & Staff Development	19,305,120	14,478,840
005800100114	Entertainment & Hospitality	2,148,480	1,611,360
005800100122	Miscellaneous Expenses	5,957,920	4,468,440
005800100136	Contribution to Foreign Bodies	1,933,440	1,450,080
005800100148	M/Vehicles Advance	1,288,800	966,600
	International Travel and Transport	19,800,000	14,850,000
	Rent of Office and Residential accommodation	9,600,000	7,200,000
	Conferences and Workshops	480,000	360,000
	Insurance of Government Assets	480,000	360,000
	<b>Total</b>	<b>236,950,080</b>	<b>140,212,560</b>
	<b>Summary</b>		
	Personnel Costs	530,238,214	796,935,359
	Overhead Costs	236,950,080	140,212,560
	Total, Solid Minerals	<b>767,188,294</b>	<b>937,147,919</b>
	<b>PARASTATALS</b>		
	<b>COUNCIL OF MINING ENGINEERS AND GEO SCIENTIST</b>		
	Personnel Costs		
	Overhead Costs	24,000,000	9,787,440
	<b>Total</b>	<b>24,000,000</b>	<b>9,787,440</b>
	<b>GEOLOGICAL SURVEY AGENCY OF NIGERIA</b>		
	Personnel Costs		221,188,432
	Overhead Costs		55,297,108
	<b>Total</b>		<b>276,485,540</b>
	<b>SUMMARY</b>		
005903100013	Personnel Costs	530,238,214	1,018,123,791
005903100022	Overhead Costs	260,950,080	205,297,108
	<b>Grand Total: Solid Minerals Development</b>	<b>791,188,294</b>	<b>1,223,420,899</b>

CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL
<b>HEAD: 00590000007 - MINISTRY OF AVIATION</b>			
0059001200028	Travel and Transport	5,422,080	6,795,813
0059001200036	Utility Service	966,720	1,211,647
0059001200044	Telephone Service	966,720	1,211,647
0059001200051	Stationery	966,720	1,211,647
0059001200069	Mtc. of Furniture	1,288,800	1,615,329
0059001200077	Mtc of Vehicle and other Capital Assets	1,933,440	2,423,294
0059001200085	Consultancy Service	257,760	323,066
0059001200093	Contribution and Subventions	64,320	80,616
0059001200104	Training and Staff Development	4,512,000	5,655,156
0059001200117	Entertainment and Hospitality	966,720	1,211,647
0059001200125	Miscellaneous Expenses	12,891,840	16,158,104
0059001200133	Contribution to Foreign Bodies	16,800,000	21,056,431
	International Travel and Transport	4,800,000	6,016,123
0059001200141	Motor Vehicle Advances	322,080	403,682
	Insurance of Govt. Assets	480,000	601,614
	Rent of Office/Accommodation	6,720,000	8,422,572
	Publicity	480,000	601,612
	<b>Total</b>	<b>59,839,200</b>	<b>75,000,000</b>
	<b>MAIN MINISTRY SUMMARY</b>		
	Personnel Costs	181,870,533	293,671,300
	Overhead Costs	59,839,200	75,000,000
	<b>Total</b>	<b>241,709,733</b>	<b>368,671,300</b>
	<b>PARASTATALS</b>		
	NIGERIAN COLLEGE OF AVIATION TECHNOLOGY, ZARIA		
005902100011	Personnel Costs	312,286,824	262,310,857
005902200022	Overhead Costs	39,545,280	37,500,000
	<b>Total</b>	<b>351,832,104</b>	<b>299,810,857</b>
	NIGERIAN CIVIL AVIATION AUTHORITY		
005903100013	Personnel Costs	22,402,260	22,402,260
005903100022	Overhead Costs	24,351,360	0
	<b>Total</b>	<b>46,753,620</b>	<b>22,402,260</b>
	METEOROLOGICAL SERVICES		
005904100016	Personnel Costs	231,558,360	310,679,249
005904200024	Overhead Costs	26,582,880	37,500,000
	<b>Total</b>	<b>258,141,240</b>	<b>348,179,249</b>
	<b>TOTAL PARASTATALS</b>		
	Personnel Costs	566,247,444	595,392,366
	Overhead Costs	90,479,520	75,000,000
	<b>Total</b>	<b>656,726,964</b>	<b>670,392,366</b>
	<b>GENERAL SUMMARY</b>		
	Personnel Costs	748,117,977	889,063,666
	Overhead Costs	150,318,720	150,000,000
	<b>TOTAL, Aviation</b>	<b>898,436,697</b>	<b>1,039,063,666</b>

CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL
	<b>HEAD: 0060 - NATIONAL SALARIES, INCOMES AND WAGES COMMISSION</b>		
	Travel & Transport	4,189,440	6,117,986
	Utility Services	1,128,000	1,647,258
	Telephone Services	1,450,080	2,117,603
	Stationery	3,432,000	5,011,870
	Maint. of Office Furniture & Equipts.	2,248,320	3,283,300
	Maint. of Vehicles & other Cap. Assets	3,138,240	4,582,882
	Consultancy Services	322,080	470,345
	Contributions & Subventions	805,440	1,176,211
	Training & Staff Development	1,450,080	2,117,602
	Entertainment & Hospitality	626,880	915,455
	Miscellaneous Expenses	6,445,920	9,413,202
	Contribution to Foreign Bodies	0	0
	Motor Vehicles Advance	322,080	470,345
	International Travel and Transport	480,000	700,961
	Rent of Office and Residential Accomodation	12,000,000	17,524,020
	Conference and Workshop	240,000	350,480
	Insurance of Govt. Assets	240,000	350,480
	<b>Total</b>	<b>38,518,560</b>	<b>56,250,000</b>
	<b>GENERAL SUMMARY</b>		
	Personnel Costs	58,541,642	91,216,933
	Overhead Costs	38,518,560	56,250,000
	<b>Total, Salaries and Wages</b>	<b>97,060,202</b>	<b>147,466,933</b>



CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL
	<b>HEAD: 0061 - FEDERAL CHARACTER COMMISSION</b>		
	Travel & Transport	21,491,520	80,848,460
	Utility Services	4,199,520	5,269,267
	Telephone Services	2,256,000	2,293,469
	Stationery	2,256,000	20,000,000
	Maint. of Office Furniture & Equipts.	1,533,120	30,117,166
	Maint. of Vehicles & other Cap. Assets	2,310,240	15,697,218
	Consultancy Services	2,201,760	20,000,000
	Contributions & Subventions	0	0
	Training & Staff Development	1,933,440	20,965,551
	Entertainment & Hospitality	1,288,800	8,310,205
	Miscellaneous Expenses	12,247,200	12,450,606
	Contribution to Foreign Bodies	0	0
	International Travel and Transport	1,440,000	10,000,000
	Motor Vehicles Advance	1,933,440	7,965,551
	Conference and Workshop	240,000	28,000,000
	Rent for Office Accommodation	0	62,000,000
	Arrears of Rent	0	85,000,000
	<b>TOTAL</b>	<b>55,331,040</b>	<b>408,917,493</b>
	<b>GENERAL SUMMARY</b>		
	Personnel Costs	223,651,741	512,190,176
	Overhead Costs	55,331,040	408,917,493
	<b>Total, Federal Character</b>	<b>278,982,781</b>	<b>921,107,669</b>

CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL
	<b>OFFICE OF THE MINISTER OF CO-OPERATION AND INTERGRATION IN AFRICA</b>		
	Travel and Transport	6,766,560	5,891,162
	Utility Services	1,620,000	1,410,419
	Telephone Services	4,860,000	4,231,256
	Stationery	3,888,000	3,385,005
	Maintenance of Furniture and Equipment	3,547,200	3,088,294
	Maintenance of Vehicles and Other Capital Assets	3,888,000	3,385,005
	Consultancy Services	972,000	846,251
	Contributions and Subventions	1,620,000	1,410,419
	Training and Staff Development	1,620,000	1,410,419
	Entertainment and Hospitality	4,860,000	4,231,256
	Miscellaneous Expenses	3,240,000	2,820,836
	Contribution to Foreign Bodies	240,000	208,951
	Motor Vehicle Advances	3,240,000	2,820,836
	International Travel and Transport	14,580,000	12,693,766
	Conferences and Workshop	4,860,000	4,231,256
	Rent of Office & Residential Accommodation	12,960,000	11,283,349
	Recreational Facilities	48,000	41,790
	Insurance of Govt Assets	48,000	41,790
	<b>Total</b>	<b>72,857,760</b>	<b>63,432,060</b>
	<b>Summary</b>		
	Personnel Costs	85,783,900	138,593,300
	Overhead Costs	72,857,760	63,432,060
	<b>Total</b>	<b>158,641,660</b>	<b>202,025,360</b>
	<b>PARASTATALS</b>		
	<b>Institute for Peace and Conflict Resolution (IPCR)</b>		
	Personnel Costs	63,857,701	64,406,043
	Overhead Costs	31,768,320	27,658,413
	<b>Total</b>	<b>95,626,021</b>	<b>92,064,456</b>
	<b>Directorate of Tech. Cooperation in Africa (DTCA)</b>		
	Personnel Costs	22,124,820	26,597,398
	Overhead Costs	24,590,880	21,409,527
	<b>Total</b>	<b>46,715,700</b>	<b>48,006,925</b>
	<b>General Summary</b>		
	Personnel Costs	171,766,421	229,596,741
	Overhead Costs	129,216,960	112,500,000
	<b>Total: Co-operation &amp; Integration in Africa</b>	<b>300,983,381</b>	<b>342,096,741</b>

CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL
	<b>MINISTRY OF ENVIRONMENT</b>		
	Travel & Transport	60,000,000	37,804,316
	Utility Services	18,000,000	14,341,295
	Telephone Services	15,000,000	11,951,079
	Stationery	40,000,000	31,869,544
	Maint. of Office Furniture & Equipmts.	15,000,000	11,951,079
	Maint. of Vehicles & other Cap. Assets	70,000,000	40,771,702
	Consultancy Services	7,000,000	5,577,170
	Contributions & Subventions	9,000,000	7,170,647
	Training & Staff Development	30,000,000	23,902,158
	Entertainment & Hospitality	12,000,000	9,560,863
	Miscellaneous Expenses	25,000,000	19,918,465
	Contribution to Foreign Bodies	60,000,000	37,804,316
	International Travel and Transport	63,107,807	50,280,426
	Motor Vehicles Advance	15,000,000	11,951,079
	Rent of Office Residential Accommodation	60,000,000	47,804,316
	Conferences and Workshop	12,000,000	9,560,863
	Desertification day	10,000,000	7,967,386
	Insurance of Government Asset	10,000,000	7,967,386
	Tree Planting Campaign	20,000,000	15,934,772
	Wildlife Unit (Forestry Dept)	10,000,000	7,967,386
	Environmental Impart Accessment		0
	UN Charts and convention on Sustainable Environment		0
	<b>TOTAL</b>	<b>561,107,807</b>	<b>412,056,248</b>
	<b>Summary</b>		
	Personnel Costs	603,153,954	1,060,207,733
	Overhead Costs	561,107,807	412,056,248
	<b>Total</b>	<b>1,164,261,761</b>	<b>1,472,263,981</b>
	<b>NATIONAL OIL SPILL MONITORING AND RESPONSE AGENCY</b>		
002507100016	Personnel Cost		10,000,000
002507200025	Overhead Cost		10,000,000
	Take-Off Grant		20,000,000
	<b>Total</b>	<b>0</b>	<b>40,000,000</b>
	<b>NATIONAL PARK HEADQUARTERS</b>		
002507100016	Personnel Cost	24,660,275	31,021,277
002507200025	Overhead Cost	8,102,592	9,306,383
	<b>Total</b>	<b>32,762,867</b>	<b>40,327,660</b>
	<b>KAINJI LAKE NATIONAL PARK</b>		
002508100018	Personnel Cost	64,564,450	78,830,508
002508200027	Overhead Cost	17,496,960	23,649,153
	<b>Total</b>	<b>82,061,410</b>	<b>102,479,661</b>
	<b>YANKARI NATIONAL PARK</b>		
002509100010	Personnel Cost	101,172,209	79,453,454
002509200029	Overhead Cost	7,061,280	7,945,345
	<b>Total</b>	<b>108,233,489</b>	<b>87,398,799</b>
	<b>OLD OYO NATIONAL PARK</b>		
002510100013	Personnel Cost	43,315,075	56,970,728
002510200022	Overhead Cost	7,950,720	6,334,646
	<b>Total</b>	<b>51,265,795</b>	<b>63,305,374</b>
	<b>CHAD BASIN NATIONAL PARK</b>		
002511100016	Personnel Cost	37,386,754	34,709,108
002511200025	Overhead Cost	5,820,480	4,637,401
	<b>Total</b>	<b>43,207,234</b>	<b>39,346,509</b>
	<b>GASHAKA GUMTI NATIONAL PARK</b>		
002512100018	Personnel Cost	51,870,325	56,089,513
002513200029	Overhead Cost	5,186,400	5,608,951
	<b>Total</b>	<b>57,056,725</b>	<b>61,698,464</b>
	<b>CROSS RIVER NATIONAL PARK</b>		
002513100010	Personnel Cost	58,463,156	80,746,680
002513200029	Overhead Cost	16,984,320	13,532,063
	<b>Total</b>	<b>75,447,476</b>	<b>94,278,743</b>
	<b>KAMUKU NATIONAL PARK</b>		
002544100013	Personnel Cost	11,895,220	17,241,568
002544200022	Overhead Cost	4,297,920	3,424,319
	<b>Total</b>	<b>16,193,140</b>	<b>20,665,887</b>
	<b>OKOMU NATIONAL PARK</b>		
002545100015	Personnel Cost	16,259,330	18,010,853
002545200024	Overhead Cost	4,297,920	3,424,318
	<b>Total</b>	<b>20,557,250</b>	<b>21,435,171</b>
	<b>4. COLLEGE OF WILDLIFE MANAGEMENT, NEW BUSSA</b>		
002532100015	Personnel Cost	29,147,646	47,852,232
002532200024	Overhead Cost	2,979,840	4,785,223

CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL
	<b>Total</b>	<b>32,127,486</b>	<b>52,637,455</b>
	<b>5. COLLEGE OF FORESTRY, IBADAN</b>		
002533100017	Personnel Cost	56,355,720	59,353,957
002533200026	Overhead Cost	4,624,320	20,935,396
	<b>Total</b>	<b>60,980,040</b>	<b>80,289,353</b>
	<b>7. COLLEGE OF FORESTRY, JOS</b>		
002535100012	Personnel Cost	64,322,612	62,828,065
002532520021	Overhead Cost	4,525,920	21,282,807
	<b>Total</b>	<b>68,848,532</b>	<b>84,110,872</b>
	<b>14. FORESTRY RESEARCH INSTITUTE, IBADAN</b>		
002527100013	Personnel Cost	194,997,602	181,290,790
002527200022	Overhead Cost	4,674,240	51,258,158
	<b>Total</b>	<b>199,671,842</b>	<b>232,548,948</b>
	<b>13. FORESTRY MECHANISATION COLLEGE, AFAKA</b>		
002541100016	Personnel Cost	27,701,705	65,092,905
002541200025	Overhead Cost	3,825,600	13,018,581
	<b>Total</b>	<b>31,527,305</b>	<b>78,111,486</b>
	<b>SUMMARY PART II</b>		
	Personnel Costs	782,112,079	879,491,638
	Overhead Costs	97,828,512	219,142,744
	<b>Total</b>	<b>879,940,591</b>	<b>1,098,634,382</b>
	<b>GENERAL SUMMARY</b>		
	Personnel Costs	1,385,266,033	1,939,699,371
	Overhead Costs	658,936,319	631,198,992
	<b>Total: Environment</b>	<b>2,044,202,352</b>	<b>2,570,898,363</b>

CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL
	<b>MINISTRY OF POLICE AFFAIRS</b>		
	OVERHEAD COSTS		
002026200028	Tavel and Transport	13,548,416	80,680,252
002026200036	Utility Service	3,222,971	15,492,218
002026200044	Telephone Service	5,156,754	15,587,550
002026200051	Stationery	7,654,557	58,294,019
002026200069	Mtc. of Furniture	5,640,200	6,111,383
002026200077	Mtc. of Veh. & Other Capital Asets	8,445,379	19,150,907
002026200085	Consultancy Service	1,611,486	50,746,110
002026200093	Contribution and Subventions	300,000	325,062
002026200109	Training & Staff Dev.	2,954,390	103,201,200
002026200117	Entertainment & Hospitality	1,074,323	1,164,072
002026200125	Miscellaneous Expenses	8,057,429	8,730,547
	Contribution to Foreign Bodies	600,000	10,650,124
002026200141	Motor Vehicle Advances	1,880,067	2,037,128
	Rent of Office Residential Accommodation	12,429,871	13,468,263
	Conferences and Workshop	600,000	20,650,124
	International Travel and Transport	1,200,000	50,300,248
002026200214	Refund of Medical Expenses	805,742	873,054
002026200222	Police Council	1,074,323	1,164,072
002026200255	Legal Unit (Running Costs)	698,311	10,756,648
	Miscellaneous RC	600,000	10,650,124
	Publicity	600,000	650,124
	Protocol	120,000	10,130,025
	Project Monitoring	300,000	325,062
	Inspection and Personnel Audit Exercise	300,000	325,062
002026200263	Security	1,074,323	11,164,072
	<b>Total</b>	<b>79,948,542</b>	<b>502,627,450</b>
	<b>SUMMARY</b>		
	Personnel Costs	507,000,000	778,473,466
	Overhead Costs	79,948,542	502,627,450
	<b>Total</b>	<b>586,948,542</b>	<b>1,281,100,916</b>
	<b>POLICE PENSION OFFICE</b>		
002027100012	Personnel Costs	66,235,067	92,395,654
002027200021	Overhead Costs	3,112,529	3,372,550
	<b>Total</b>	<b>69,347,596</b>	<b>95,768,204</b>
	<b>POLICE SERVICE COMMISSION</b>		
	Personnel Costs	83,419,925	134,837,759
	Overhead Costs	10,923,000	111,250,000
	Take Off Grant	100,000,000	
	<b>Total</b>	<b>194,342,925</b>	<b>246,087,759</b>
	<b>PART VIII A &amp; B - POLICE AFFAIRS, AND POLICE SERVICE COMMISSION</b>		
	<b>GENERAL SUMMARY</b>		
	Personnel Costs	656,654,992	1,005,706,879
	Overhead Costs	193,984,071	617,250,000
	<b>Total: Police Affairs</b>	<b>850,639,063</b>	<b>1,622,956,879</b>

CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL
	<b>MINISTRY OF CULTURE &amp; TOURISM</b>		
	<b>PART I (MAIN MINISTRY)</b>		
	Travel and Transport	21,280,000	12,429,749
	Utility Services	2,429,600	1,990,006
	Telephone Services	2,969,600	2,432,302
	Stationery	5,420,800	2,439,999
	Maintenance of Furniture and Equipment	13,266,400	7,866,072
	Maintenance of Vehicles and Other Capital Assets	15,400,000	8,613,634
	Consultancy Services	485,600	397,739
	Contributions and Subventions	3,509,600	1,874,598
	Training and Staff Development	7,340,000	5,011,953
	Entertainment and Hospitality	809,600	663,117
	Miscellaneous Expenses	7,720,000	3,323,198
	Contribution to Foreign Bodies	5,700,000	3,668,683
	Motor Vehicle Advances	4,800,000	2,931,522
	External Publicity	10,320,000	5,452,773
	Conferences and Workshops	3,780,000	2,096,074
	International Travel and Transport	17,500,000	42,333,675
	Insurance of Government Assets	400,000	327,627
	Rent of Office and Residential Accommodation	16,000,000	13,105,074
	<b>Total: Overhead Costs</b>	<b>139,131,200</b>	<b>116,957,795</b>
	<b>SUMMARY - MAIN MINISTRY</b>		
	Personnel Costs	137,422,560	238,395,096
	Overhead Costs	139,131,200	116,957,795
	<b>Total</b>	<b>276,553,760</b>	<b>355,352,891</b>
	<b>PART II - PARASTATALS - CONTRIBUTIONS AND SUBVENTIONS</b>		
	<b>1 Nigerian Tourism Development Corporation</b>		
003801200013	Personnel Cost	177,400,440	268,233,739
003802200022	Overhead Costs	44,916,000	36,789,220
	<b>Total</b>	<b>222,316,440</b>	<b>305,022,959</b>
	<b>2 International Tourism Fairs Exhibition</b>		
003803100015	Personnel Costs	0	0
003803200024	Overhead Costs	2,414,400	1,977,556
	<b>Total</b>	<b>2,414,400</b>	<b>1,977,556</b>
	<b>3 Domestic Fairs</b>		
003805100010	Personnel Costs	0	0
003805200029	Overhead Costs	1,929,120	1,580,079
	<b>Total</b>	<b>1,929,120</b>	<b>1,580,079</b>
	<b>4 Zonal Offices</b>		
003807100015	Personnel Cost	0	0
003807200024	Overhead Costs	1,929,120	1,580,079
	<b>Total</b>	<b>1,929,120</b>	<b>1,580,079</b>
	<b>8 National Institute for Hospitality &amp; Tourism Studies (NIHOTOURS)</b>		
003808100017	Personnel Costs	95,043,638	171,607,597
003808200026	Overhead Costs	34,592,000	28,333,171
	<b>Total</b>	<b>129,635,638</b>	<b>199,940,768</b>
	<b>9 Hotel and Catering School. Lagos</b>		
003810100012	Personnel Costs	0	0
003810200021	Overhead Costs	972,000	796,133
	<b>Total</b>	<b>972,000</b>	<b>796,133</b>
	<b>10 Hotel and Catering School. Benin</b>		
003811100015	Personnel Costs	0	0
003811200024	Overhead Costs	972,000	796,133
	<b>Total</b>	<b>972,000</b>	<b>796,133</b>
	<b>11 National Commission for Museum and Monuments</b>		
003881200017	Personnel Costs	634,134,739	711,018,266
003813200002	Overhead Costs	56,235,200	32,001,827
	<b>Total</b>	<b>690,369,939</b>	<b>743,020,093</b>
	<b>12 National Council of Arts and Culture</b>		
003813100019	Personnel Costs	124,599,655	181,868,061
003813200028	Overhead Costs	39,759,200	22,565,455
	<b>Total</b>	<b>164,358,855</b>	<b>204,433,516</b>
	<b>13 Centre for Black African Arts and Civilization (CBAAC)</b>		
003814100012	Personnel Costs	44,071,242	55,554,175
003814200021	Overhead Costs	34,415,200	31,701,673

CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL
	<b>Total</b>	<b>78,486,442</b>	<b>87,255,848</b>

CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL
14	<b>National Troupe of Nigeria</b>		
003815100014	Personnel Costs	35,649,360	37,863,816
003815200023	Overhead Costs	18,452,800	15,114,082
	<b>Total</b>	<b>54,102,160</b>	<b>52,977,898</b>
15	<b>Nigeria CopyRight Commission</b>		
00816100016	Personnel Costs	55,207,211	55,013,753
003816200025	Overhead Costs	17,369,600	14,226,869
	<b>Total</b>	<b>72,576,811</b>	<b>69,240,622</b>
16	<b>National Theatre</b>		
003817100019	Personnel Costs	105,531,520	91,363,871
003817200028	Overhead Costs	8,182,080	28,188,360
	<b>Total</b>	<b>113,713,600</b>	<b>119,552,231</b>
17	<b>National Institute for Cultural Orientation</b>		
003818100011	Personnel Costs	21,026,484	31,295,068
003818200022	Overhead Costs	9,049,440	7,412,099
	<b>Total</b>	<b>30,075,924</b>	<b>38,707,167</b>
18	<b>Hotel and Catering School. Enugu</b>		
003819100013	Personnel Costs	0	0
003819200022	Overhead Costs	1,133,760	928,626
	<b>Total</b>	<b>1,133,760</b>	<b>928,626</b>
19	<b>National Gallery of Art</b>		
003820100015	Personnel Costs	80,297,975	145,348,205
003820200024	Overhead Costs	41,066,400	33,636,139
	<b>Total</b>	<b>121,364,375</b>	<b>178,984,344</b>
20	<b>Hotel and Catering School. Kaduna</b>		
003821100018	Personnel Costs	0	
003821200027	Overhead Costs	1,133,760	928,626
	<b>Total</b>	<b>1,133,760</b>	<b>928,626</b>
21	<b>National War Museum, Umuahia</b>		
003822100010	Personnel Costs	13,150,860	29,098,957
003822200028	Overhead Costs	2,379,360	5,819,791
	<b>Total</b>	<b>15,530,220</b>	<b>34,918,748</b>
	<b>Institute of Archaeology &amp; Museum Studies, Jos</b>		
	Personnel Costs	17,397,217	21,337,971
	Overhead Costs	1,805,280	2,133,797
	<b>Total</b>	<b>19,202,497</b>	<b>23,471,768</b>
	<b>SUMMARY, PARASTATALS</b>		
	Personnel Costs	1,403,510,341	1,799,603,479
	Overhead Costs	318,706,720	266,509,715
	<b>Total</b>	<b>1,722,217,061</b>	<b>2,066,113,194</b>
	<b>GENERAL SUMMARY</b>		
	Personnel Costs	1,540,932,901	2,037,998,575
	Overhead Costs	457,837,920	383,467,510
	<b>Total, Culture &amp; Tourism</b>	<b>1,998,770,821</b>	<b>2,421,466,085</b>



CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL
	<b>NATIONAL REVENUE MOBILISATION ALLOCATION AND FISCAL COMMISSION</b>		
	<b>OVERHEAD COSTS</b>		
	Tavel and Transport	12,050,400	7,000,000
	Utility Service	1,406,040	500,296
	Telephone Service	4,016,640	250,000
	Stationery	4,820,160	821,266
	Mtc. of Furniture	6,828,480	421,330
	Mtc. of Veh. & Other Capital Asets	10,242,720	250,995
	Consultancy Service	2,008,320	580,464
	Contribution and Subventions	96,000	74,216
	Training & Staff Dev.	2,008,320	510,000
	Entertainment & Hospitality	1,204,800	150,500
	Miscellaneous Expenses	19,280,640	800,000
	Contribution to Foreign Bodies	0	0
	Motor Vehicle Advances	401,280	250,588
	Rent of Office & Residential Accommodation	4,800,000	810,800
	Conferences and Wokshop	480,000	250,067
	International Travel and Transport	10,800,000	544,436
	Insurance of Govt. Assets	480,000	381,086
	Verification of indices	6,024,960	250,392
	Monitoring of Accruals	6,024,960	250,392
	Library	480,000	250,086
	Communication	480,000	250,086
	Arreas of Allowance	95,000,000	15,403,000
	<b>Total</b>	<b>188,933,720</b>	<b>30,000,000</b>
	<b>General Summary</b>		
002014100012	Personnel Costs	358,506,159	605,044,967
002014200021	Overhead Costs	188,933,720	30,000,000
	<b>Total: National Revenue</b>	<b>547,439,879</b>	<b>635,044,967</b>

CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL
<b>INDEPENDENT CORRUPT PRACTICES AND OTHER RELATED OFFENCES COMMISSIONS</b>			
	Personnel Costs	200,000,000	146,541,760
	Overhead Costs	198,000,000	187,500,000
	<b>Total: ICPC</b>	<b>398,000,000</b>	<b>334,041,760</b>
	Sinking Fund for Payment of Judgement Debt by Ministry of Justice	48,000,000	
	Emergency/Disaster's Fund (Contingency)	300,000,000	
	Margin for Increased Costs	2,100,000,000	500,000,000
	Professional Allowances (Institutions and Research Centres)		1,000,000,000
	<b>NATIONAL JUDICIAL COUNCIL</b>	<b>17,769,838,523</b>	
	<b>MINISTRIES GENERAL SUMMARY</b>		
	Personnel Costs	295,220,444,374	420,314,654,623
	Overhead Costs	204,729,921,612	118,971,818,128
	<b>MINISTRIES GRAND TOTAL</b>	<b>499,950,365,986</b>	<b>539,286,472,751</b>

CLASSIFICATION CODE	DETAILS OF EXPENDITURE	YEAR 2003 APPROPRIATION APPROVAL	YEAR 2004 APPROPRIATION APPROVAL
	<b>MINISTRIES GENERAL SUMMARY</b>		
20.	<b>PRESIDENCY:</b>		
	State House	6,396,609,271	6,275,138,780
	Office of the Vice President	625,793,918	849,089,167
	Part II Parastatals	1,856,118,903	1,766,205,299
	Economic and Financial Crimes Commission	400,000,000	452,630,432
	State Protocol	331,704,047	342,524,022
	S G F	799,825,498	1,637,980,781
	Office of National Security Adviser and Intelligence Community	7,604,180,995	13,063,974,574
	National Planning Commission	910,819,600	986,089,141
	Federal Office of Statistics	912,402,588	1,105,270,049
	Other Agencies/Parastatals in the Presidency	5,291,536,525	8,820,872,544
	<b>Sub-Total</b>	<b>25,128,991,345</b>	<b>35,299,774,789</b>
21.	National Assembly Office (Part I)	1,776,212,383	2,553,536,999
	National Assembly Service Commission	420,337,703	212,537,517
	PAC Secretariat House	30,000,000	72,500,000
	PAC Secretariat Senate		72,500,000
	House of Representatives	13,298,000,000	16,676,533,426
	Senate	7,792,566,496	11,241,962,802
	Legislative Aides	0	1,399,753,591
	<b>Sub-Total</b>	<b>23,317,116,582</b>	<b>32,229,324,335</b>
	Ministry of Inter-Governmental Affairs & Special Duties	81,871,730	684,000,000
23	Police Formation and Commands	56,269,101,515	63,776,205,618
24.	Ministry of Women Affairs	11,290,605,548	12,533,347,816
25.	Agriculture & Natural Resources	7,587,972,179	8,434,349,367
26.	Office of Auditor-General for the Federation	1,116,493,748	1,358,292,151
28.	Code of Conduct Bureau	323,703,138	525,300,410
29.	Water Resources & Rural Development	1,856,666,205	3,291,276,462
30	Defence	54,575,272,206	65,400,230,288
31.	National Population Commission	1,963,546,292	2,423,291,153
	<b>Sub-Total</b>	<b>134,983,360,831</b>	<b>158,426,293,265</b>
32.	<b>EDUCATION</b>		
	Main (part 1)	2,784,347,056	2,285,865,899
	Parastatals (part II)	2,316,799,045	2,239,866,251
	Unity School (part III)	6,149,960,030	8,798,843,615
	Unity School Meal Subsidy	1,217,624,000	2,600,000,000
	Education part IV (NUC)	34,756,507,048	38,677,052,062
	Education part V (NBTE)	8,850,863,685	10,483,558,510
	Education part VI : Commission for Colleges of Education	4,785,182,121	6,471,027,920
	Education part VII : National Library of Nigeria	366,475,447	388,588,525
	Universal Basic Education Part IX	335,475,000	273,084,057
	Education Instructional Materials	1,100,000,000	0
	Nomadic Education (Instructional Materials)	1,118,000,000	0
	<b>Sub-Total</b>	<b>63,781,233,432</b>	<b>72,217,886,839</b>
34.	Foreign Affairs part I	2,295,937,653	3,922,571,561
34.	Foreign Affairs part II	12,032,066,700	10,500,000,000
	<b>Sub-Total</b>	<b>14,328,004,353</b>	<b>14,422,571,561</b>
35.	Finance	13,455,238,606	13,496,407,044
36.a	Health	48,538,436,894	33,377,376,511
37.	Industry	1,807,889,530	2,183,795,836
38.	Information and National Orientation Agency	6,140,798,350	8,927,626,447
39.	Internal Affairs	13,808,167,037	22,758,408,837
40	Office of the Head of Service of the Federation	1,699,171,012	2,863,526,467
41.	Justice	2,286,251,904	2,820,202,226
42.	Labour and Productivity	1,583,742,734	3,552,305,043
43.	Power and Steel	6,089,758,552	4,311,614,817
44.	Science and Technology and 41 Parastatals	2,176,166,675	3,352,167,903
45.	Sports and Social Development	30,227,986,266	2,879,074,575
46.	Pubic Complaints Commission	413,042,479	759,339,624
47.	Federal Civil Service Commission	294,412,160	433,228,520
48.	Commerce	1,605,006,760	2,225,383,801
49.	Transport	5,399,759,538	3,074,042,133
50.	Petroleum Resources Part I (HQ)	161,960,684	482,325,917
	Petroleum Resources Part II ( PTI)	1,860,885,490	1,860,885,490
	Petroleum Resources Part III (DPRS)	3,168,492,284	4,658,964,864
	Nigerian Nuclear Regulatory Authority	159,108,000	0
	Petroleum Equalisation Trust Fund	0	0
	<b>Sub-Total</b>	<b>140,876,274,955</b>	<b>114,016,676,055</b>
51.	Works	14,193,887,961	15,523,842,560
51.	Housing	1,963,040,211	5,147,664,923
52.	Communications	2,916,408,416	3,553,253,586
	Consolidated Revenue Fund Charges. Excluding Debt Charges	62,168,004,452	70,103,249,081
54.	Independent National Electoral Commission	10,000,000,000	4,087,371,795
55.	Contingencies	1,000,000,000	500,000,000
	Service-Wide Votes	10,637,109,200	1,001,000,000
58.	Ministry of Solid Minerals	791,188,294	1,223,420,899
59.	Aviation	898,436,697	1,039,063,666
60.	National Salaries and Wages Commission	97,060,202	147,466,933

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61.	Federal Character Commission	278,982,781	921,107,669
	Office of Minister of Co-operation and Intergration in Africa	300,983,381	342,096,741
	Ministry of Environment	2,044,202,352	2,570,898,363
	Ministry of Police Affairs and Police Pension Office	850,639,063	1,622,956,879
	Culture and Tourism	1,998,770,821	2,421,466,085
	National Revenue Mobilisation Fiscal and Allocation Commission	547,439,879	635,044,967
	t	398,000,000	334,041,760
	Sinking Fund for Payment of Judgement Debt by Ministry of Justice	48,000,000	0
	Emergency/Disaster's Fund (Contingency)	300,000,000	0
	Margin for Increased Costs	2,100,000,000	500,000,000
	Professional Allowances (Institutions & Research)	0	1,000,000,000
	<b>Sub-Total</b>	<b>113,532,153,710</b>	<b>112,673,945,907</b>
	National Judicial Council	<b>17,769,838,523</b>	<b>0</b>
	<b>GRAND TOTAL :</b>	<b>533,716,973,731</b>	<b>539,286,472,751</b>