



| Federal Government of Nigeria             |            |                                    |                      |                    |                      |                      |                      |
|-------------------------------------------|------------|------------------------------------|----------------------|--------------------|----------------------|----------------------|----------------------|
| <b>SUMMARY BY MDAs</b>                    |            |                                    |                      |                    |                      |                      |                      |
| 2014 APPROPRIATION ACT                    |            |                                    |                      |                    |                      |                      |                      |
| NO                                        | CODE       | MDA                                | TOTAL PERSONNEL      | TOTAL OVERHEAD     | TOTAL RECURRENT      | TOTAL CAPITAL        | TOTAL ALLOCATION     |
| 1                                         | 0140       | AUDITOR GENERAL FOR THE FEDERATION | 2,255,896,616        | 939,389,688        | 3,195,286,304        | 1,943,134,021        | 5,138,420,325        |
|                                           |            |                                    | <b>2,255,896,616</b> | <b>939,389,688</b> | <b>3,195,286,304</b> | <b>1,943,134,021</b> | <b>5,138,420,325</b> |
| <b>SUMMARY BY FUNDS</b>                   |            |                                    |                      |                    |                      |                      |                      |
| 2014 APPROPRIATION ACT                    |            |                                    |                      |                    |                      |                      |                      |
| NO                                        | CODE       | FUND                               |                      |                    |                      |                      | TOTAL ALLOCATION     |
| 1                                         | 021        | MAIN ENVELOP - PERSONNEL           |                      |                    |                      |                      | 2,255,896,616        |
| 2                                         | 022        | MAIN ENVELOP - OVERHEAD            |                      |                    |                      |                      | 939,389,688          |
| 3                                         | 031        | CAPITAL DEVELOPMENT FUND MAIN      |                      |                    |                      |                      | 1,943,134,021        |
|                                           |            |                                    |                      |                    |                      |                      | <b>5,138,420,325</b> |
| <b>AUDITOR GENERAL FOR THE FEDERATION</b> |            |                                    |                      |                    |                      |                      |                      |
| 2014 APPROPRIATION ACT                    |            |                                    |                      |                    |                      |                      |                      |
| NO                                        | CODE       | MDA                                | TOTAL PERSONNEL      | TOTAL OVERHEAD     | TOTAL RECURRENT      | TOTAL CAPITAL        | TOTAL ALLOCATION     |
| 1                                         | 0140001001 | AUDITOR GENERAL FOR THE FEDERATION | 2,255,896,616        | 939,389,688        | 3,195,286,304        | 1,943,134,021        | 5,138,420,325        |
|                                           |            |                                    | <b>2,255,896,616</b> | <b>939,389,688</b> | <b>3,195,286,304</b> | <b>1,943,134,021</b> | <b>5,138,420,325</b> |



| 2014<br>APPROPRIATION<br>ACT | AUDITOR GENERAL FOR THE FEDERATION                 |  |               |
|------------------------------|----------------------------------------------------|--|---------------|
| CODE                         | LINE ITEM                                          |  | AMOUNT =N=    |
| 0140001001                   | AUDITOR GENERAL FOR THE FEDERATION                 |  |               |
| 2                            | EXPENDITURE                                        |  | 5,138,420,325 |
| 21                           | PERSONNEL COST                                     |  | 2,255,896,616 |
| 2101                         | SALARY                                             |  | 2,005,241,437 |
| 210101                       | SALARIES AND WAGES                                 |  | 2,005,241,437 |
| 21010101                     | SALARY                                             |  | 2,005,241,437 |
| 2102                         | ALLOWANCES AND SOCIAL CONTRIBUTION                 |  | 250,655,180   |
| 210202                       | SOCIAL CONTRIBUTIONS                               |  | 250,655,180   |
| 21020201                     | NHIS                                               |  | 100,262,072   |
| 21020202                     | CONTRIBUTORY PENSION                               |  | 150,393,108   |
| 22                           | OTHER RECURRENT COSTS                              |  | 939,389,688   |
| 2202                         | OVERHEAD COST                                      |  | 939,389,688   |
| 220201                       | TRAVEL & TRANSPORT - GENERAL                       |  | 246,917,902   |
| 22020101                     | LOCAL TRAVEL & TRANSPORT: TRAINING                 |  | 22,339,601    |
| 22020102                     | LOCAL TRAVEL & TRANSPORT: OTHERS                   |  | 134,340,160   |
| 22020103                     | INTERNATIONAL TRAVEL & TRANSPORT: TRAINING         |  | 12,657,599    |
| 22020104                     | INTERNATIONAL TRAVEL & TRANSPORT: OTHERS           |  | 77,580,542    |
| 220202                       | UTILITIES - GENERAL                                |  | 16,059,192    |
| 22020201                     | ELECTRICITY CHARGES                                |  | 7,644,106     |
| 22020202                     | TELEPHONE CHARGES                                  |  | 214,754       |
| 22020203                     | INTERNET ACCESS CHARGES                            |  | 3,352,239     |
| 22020204                     | SATELLITE BROADCASTING ACCESS CHARGES              |  | 187,566       |
| 22020205                     | WATER RATES                                        |  | 2,377,579     |
| 22020206                     | SEWERAGE CHARGES                                   |  | 2,282,950     |
| 220203                       | MATERIALS & SUPPLIES - GENERAL                     |  | 129,090,811   |
| 22020301                     | OFFICE STATIONERIES / COMPUTER CONSUMABLES         |  | 120,252,227   |
| 22020302                     | BOOKS                                              |  | 761,068       |
| 22020303                     | NEWSPAPERS                                         |  | 758,113       |
| 22020304                     | MAGAZINES & PERIODICALS                            |  | 1,298,410     |
| 22020305                     | PRINTING OF NON SECURITY DOCUMENTS                 |  | 5,277,139     |
| 22020307                     | DRUGS & MEDICAL SUPPLIES                           |  | 319,260       |
| 22020310                     | TEACHING AIDS / INSTRUCTION MATERIALS              |  | 424,593       |
| 220204                       | MAINTENANCE SERVICES - GENERAL                     |  | 57,610,238    |
| 22020401                     | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT |  | 15,117,031    |
| 22020402                     | MAINTENANCE OF OFFICE FURNITURE                    |  | 8,848,149     |
| 22020403                     | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS  |  | 14,123,919    |
| 22020404                     | MAINTENANCE OF OFFICE / IT EQUIPMENTS              |  | 12,538,994    |
| 22020405                     | MAINTENANCE OF PLANTS/GENERATORS                   |  | 6,982,145     |
| 220205                       | TRAINING - GENERAL                                 |  | 57,745,535    |
| 22020501                     | LOCAL TRAINING                                     |  | 43,016,386    |
| 22020502                     | INTERNATIONAL TRAINING                             |  | 14,729,149    |
| 220206                       | OTHER SERVICES - GENERAL                           |  | 36,715,271    |
| 22020601                     | SECURITY SERVICES                                  |  | 9,317,594     |
| 22020603                     | OFFICE RENT                                        |  | 11,391,093    |
| 22020606                     | CLEANING & FUMIGATION SERVICES                     |  | 16,006,584    |
| 220207                       | CONSULTING & PROFESSIONAL SERVICES - GENERAL       |  | 301,854,113   |
| 22020701                     | FINANCIAL CONSULTING                               |  | 290,643,520   |
| 22020702                     | INFORMATION TECHNOLOGY CONSULTING                  |  | 3,763,275     |
| 22020703                     | LEGAL SERVICES                                     |  | 3,201,384     |
| 22020707                     | AUDITING OF FEDERATION ACCOUNT                     |  | 4,245,934     |
| 220208                       | FUEL & LUBRICANTS - GENERAL                        |  | 31,855,022    |
| 22020801                     | MOTOR VEHICLE FUEL COST                            |  | 20,059,904    |
| 22020803                     | PLANT / GENERATOR FUEL COST                        |  | 11,795,118    |
| 220210                       | MISCELLANEOUS                                      |  | 61,541,603    |
| 22021001                     | REFRESHMENT & MEALS                                |  | 8,142,655     |
| 22021002                     | HONORARIUM & SITTING ALLOWANCE                     |  | 1,289,470     |
| 22021003                     | PUBLICITY & ADVERTISEMENTS                         |  | 5,994,853     |
| 22021004                     | MEDICAL EXPENSES                                   |  | 5,366,734     |
| 22021006                     | POSTAGES & COURIER SERVICES                        |  | 8,493,335     |
| 22021007                     | WELFARE PACKAGES                                   |  | 15,572,537    |



| 0140001001 AUDITOR GENERAL FOR THE FEDERATION        |                                                           |      | 2014<br>APPROPRIATION<br>ACT |
|------------------------------------------------------|-----------------------------------------------------------|------|------------------------------|
| CODE                                                 | LINE ITEM                                                 |      | AMOUNT =N=                   |
| 22021008                                             | SUBSCRIPTION TO PROFESSIONAL BODIES                       |      | 6,582,401                    |
| 22021009                                             | SPORTING ACTIVITIES                                       |      | 7,268,994                    |
| 22021023                                             | ANNUAL CONFERENCE OF AUDITORS - GENERAL                   |      | 2,830,623                    |
| <b>23</b>                                            | <b>CAPITAL EXPENDITURE</b>                                |      | <b>1,943,134,021</b>         |
| <b>2301</b>                                          | <b>FIXED ASSETS PURCHASED</b>                             |      | <b>1,145,308,702</b>         |
| <b>230101</b>                                        | <b>PURCHASE OF FIXED ASSETS - GENERAL</b>                 |      | <b>1,145,308,702</b>         |
| 23010105                                             | PURCHASE OF MOTOR VEHICLES                                |      | 550,342,700                  |
| 23010112                                             | PURCHASE OF OFFICE FURNITURE AND FITTINGS                 |      | 372,874,160                  |
| 23010113                                             | PURCHASE OF COMPUTERS                                     |      | 141,393,442                  |
| 23010114                                             | PURCHASE OF COMPUTER PRINTERS                             |      | 7,358,950                    |
| 23010115                                             | PURCHASE OF PHOTOCOPYING MACHINES                         |      | 19,334,548                   |
| 23010117                                             | PURCHASE OF SHREDDING MACHINES                            |      | 3,340,150                    |
| 23010118                                             | PURCHASE OF SCANNERS                                      |      | 4,974,310                    |
| 23010119                                             | PURCHASE OF POWER GENERATING SET                          |      | 20,002,841                   |
| 23010120                                             | PURCHASE OF CANTEEN / KITCHEN EQUIPMENT                   |      | 5,791,980                    |
| 23010123                                             | PURCHASE OF FIRE FIGHTING EQUIPMENT                       |      | 6,539,498                    |
| 23010128                                             | PURCHASE OF SECURITY EQUIPMENT                            |      | 13,356,123                   |
| <b>2302</b>                                          | <b>CONSTRUCTION / PROVISION</b>                           |      | <b>55,693,525</b>            |
| <b>230201</b>                                        | <b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b> |      | <b>55,693,525</b>            |
| 23020101                                             | CONSTRUCTION / PROVISION OF OFFICE BUILDINGS              |      | 55,693,525                   |
| <b>2303</b>                                          | <b>REHABILITATION / REPAIRS</b>                           |      | <b>195,174,035</b>           |
| <b>230301</b>                                        | <b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b> |      | <b>195,174,035</b>           |
| 23030121                                             | REHABILITATION / REPAIRS OF OFFICE BUILDINGS              |      | 195,174,035                  |
| <b>2305</b>                                          | <b>OTHER CAPITAL PROJECTS</b>                             |      | <b>546,957,760</b>           |
| <b>230501</b>                                        | <b>ACQUISITION OF NON TANGIBLE ASSETS</b>                 |      | <b>546,957,760</b>           |
| 23050101                                             | RESEARCH AND DEVELOPMENT                                  |      | 110,201,102                  |
| 23050103                                             | MONITORING AND EVALUATION                                 |      | 436,756,658                  |
|                                                      | <b>TOTAL PERSONNEL</b>                                    |      | <b>2,255,896,616</b>         |
|                                                      | <b>TOTAL OVERHEAD</b>                                     |      | <b>939,389,688</b>           |
|                                                      | <b>TOTAL RECURRENT</b>                                    |      | <b>3,195,286,304</b>         |
|                                                      | <b>TOTAL CAPITAL</b>                                      |      | <b>1,943,134,021</b>         |
|                                                      | <b>TOTAL ALLOCATION</b>                                   |      | <b>5,138,420,325</b>         |
| <b>0140001001 AUDITOR GENERAL FOR THE FEDERATION</b> |                                                           |      |                              |
| CODE                                                 | PROJECT NAME                                              | TYPE | AMOUNT                       |
| AUGF001005781                                        | PURCHASE OF MOTOR VEHICLES                                | NEW  | 550,342,700                  |
| AUGF001005856                                        | PURCHASE OF OFFICE FURNITURE AND FITTINGS                 | NEW  | 372,874,160                  |
| AUGF003005970                                        | PURCHASE OF COMPUTERS                                     | NEW  | 141,393,442                  |
| AUGF004005871                                        | PURCHASE OF COMPUTER PRINTERS                             | NEW  | 7,358,950                    |
| AUGF005005896                                        | PURCHASE OF PHOTOCOPYING MACHINE                          | NEW  | 19,334,548                   |
| AUGF006005902                                        | PURCHASE OF SHREDDING MACHINES                            | NEW  | 3,340,150                    |
| AUGF007005906                                        | PURCHASE OF SCANNERS                                      | NEW  | 4,974,310                    |
| AUGF008005910                                        | PURCHASE OF POWER GENERATING SET                          | NEW  | 20,002,841                   |
| AUGF009005919                                        | PURCHASE OF CANTEEN / KITCHEN EQUIPMENT                   | NEW  | 5,791,980                    |
| AUGF010005922                                        | PURCHASE OF FIRE FIGHTING EQUIPMENT                       | NEW  | 6,539,498                    |
| AUGF011005930                                        | PURCHASE OF SECURITY EQUIPMENT                            | NEW  | 13,356,123                   |
| AUGF012005937                                        | CONSTRUCTION / PROVISION OF OFFICE BUILDINGS              | NEW  | 55,693,525                   |
| AUGF013005942                                        | REHABILITATION / REPAIRS OF OFFICE BUILDINGS              | NEW  | 195,174,035                  |
| AUGF014005948                                        | RESEARCH AND DEVELOPMENT                                  | NEW  | 110,201,102                  |
| AUGF015005953                                        | MONITORING AND EVALUATION                                 | NEW  | 436,756,658                  |