

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION 1999 =N=
	<b>THE PRESIDENCY</b>	
	<b>STATE HOUSE</b>	
	<b>OVERHEAD COSTS</b>	
002001200020	Travel & Transport	29,151,550
002001200038	Utility Services	1,260,000
002001200046	Telephone Services	6,720,000
002001200053	Stationery	18,192,530
002001200061	Maint. Of Furniture	2,500,000
002001200079	Maint of Vehicle & othe Capital Assets	26,400,000
002001200087	Consultancy Services	
002001200095	Contribution of Subventions	35,000,000
002001200101	Training & Staff Development	2,808,000
002001200119	Entertainment & Hospitality	212,698,020
002001200127	Miscellaneous Expenses	42,000,000
002001200257	Maintenance of Presidential Villa	136,396,300
002001200143	Motor Vehicle Advances	1,000,000
002001200224	Press Centre	13,000,000
	Expenses Connected with Overseas & Local Presedential Tours	
	Maintenance of Presidential Villa (Julius Berger)	
	Mtc. & Running Cost of Nnamdi Azikiwe Int. Airport	15,000,000
	<b>Total</b>	<b>542,126,400</b>
	<b>SUMMARY: Part 1</b>	
	Personnel Costs	45,166,516
	Overhead Costs	542,126,400
	<b>Total</b>	<b>587,292,916</b>
	<b>GRANTS, CONTRIBUTION AND SUBVENTIONS</b>	
	<b>PART I</b>	
	<b>Special Adviser Political</b>	
002080100016	Personnel Costs	-
002080200024	Overhead Costs	7,000,000
	<b>Total:</b>	<b>7,000,000</b>
ii	<b>Special Adviser (Legal &amp; Constitutional Matters)</b>	
002081100019	Personnel Costs	-
002081200027	Overhead Costs	7,000,000
	<b>Total</b>	<b>7,000,000</b>
iii	<b>Chief Security Officer to the Head of State</b>	
002082100011	Personnel Costs	-
002082200029	Overhead Costs	8,000,000
	<b>Total</b>	<b>8,000,000</b>
iv	<b>Chief of Staff</b>	
002083100013	Personnel Costs	-
002083200021	Overhead Costs	13,000,000
	<b>Total</b>	<b>13,000,000</b>

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	<b>Summary Part 1</b>	
	Personnel Costs	-
	Overhead Costs	35,000,000
	<b>Total</b>	<b>35,000,000</b>
	<b>Part II</b>	
	<b>Office of Special Adviser on Drugs and Money laundering</b>	
002086100010	Personnel Costs	9,088,380
002086200028	Overhead Costs	46,000,000
	<b>Total</b>	<b>55,088,380</b>
ii	<b>Aso Clinic (State House Clinic)</b>	
002086100010	Personnel Costs	23,303,480
002086200028	Overhead Costs	97,269,080
	<b>Total</b>	<b>120,572,560</b>
	<b>Summary Part II</b>	
	Personnel Costs	32,391,860
	Overhead Costs	143,269,080
	<b>Total</b>	<b>175,660,940</b>
	<b>Part III</b>	
	<b>PRESIDENTIAL AIR FLEET</b>	
2079200022	Travel and Transport	11,376,220
2079200030	Utility Service	2,200,000
2079200048	Telephone Service	4,600,000
2079200055	Stationery	6,000,000
2079200063	Mtc. Of Furniture	3,200,000
2079200071	Mtc. of Vehicle and other Capital Assets	7,590,000
2079200089	Consultancy Service	
2079200097	Contribution and Subventions	1,000,000
20792000103	Training & Staff Development	46,000,000
2079200111	Entertainment & Hospitality	1,000,000
2079200129	Miscellaneous Expenses	1,260,000
2079200137	Contribution to Foreign Bodies	
2079200145	Motor Vehicle Advances	1,000,000
2079200152	Presidential Fleet: Insurance	247,249,500
2079200160	Presidential Fleet: Maintenance	638,000,000
	Air Craft Refueling	15,000,000
	Insurance Premum for the Strategic Fuel Reserve	
	Dept & Fuel Bowser	56,809,278
	<b>Sub-Total</b>	<b>1,042,284,998</b>
	<b>Summary</b>	
	Personnel Costs	21,726,720
	Overhead Costs	1,042,284,998
	<b>Total</b>	<b>1,064,011,718</b>
	<b>GENERAL SUMMARY:STATE HOUSE</b>	
	Personnel Costs	99,285,096
	Overhead Costs	1,727,680,478
	<b>Total</b>	<b>1,826,965,574</b>

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	<b>OFFICE OF THE VICE PRESIDENT</b>	
20002200022	Travel and transport	49,500,000
2002200030	Utility Service	7,625,000
2002200048	Telephone Service	9,668,950
2002200055	Stationery	22,000,000
2002200063	Mtc. of Furniture	14,170,000
2002200071	Mtc of Vehicle and other Capital Assets	47,935,760
2002200089	Consultancy Service	2,476,550
2002200097	Contribution and Subventions	11,372,460
2.00022E+11	Training & Staff Development	11,088,000
2002200211	Entertainment & Hospitality	3,550,000
2002200129	Miscellaneous Expenses	10,500,000
2002200186	Motor Vehicle Advances	1,000,000
	<b>Total</b>	<b>190,886,720</b>
	<b>SUMMARY: OFFICE OF THE Vice president</b>	
	Personnel Costs	28,532,118
	Overhead Costs	190,886,720
	<b>Total</b>	<b>219,418,838</b>
	<b>PART II - PARASTATALS</b>	
	NIPPS	
20766100016	Personnel Costs	48,328,380
2076200025	Overhead Costs	49,957,230
	World Tour of Course Participants	42,000,000
	<b>Total</b>	<b>140,285,610</b>
	NIIA	
20077100019	Personnel Costs	29,981,929
2077200028	Overhead Costs	25,329,930
	<b>Total</b>	<b>55,311,859</b>
	<b>PART II - SUMMARY</b>	
	Personnel Costs	78,364,309
	Overhead Costs	117,286,620
	<b>Total</b>	<b>195,650,929</b>
	<b>GENERAL SUMMARY: OFFICE OF THE VICE PRESIDENT &amp; PARASTATALS</b>	
	Personnel Costs	106,896,427
	Overhead Costs	308,173,340
	<b>Total</b>	<b>415,069,767</b>
	<b>STATE PROTOCOL</b>	
	OVERHEAD COSTS:	
2003200024	Travel and transport	31,826,240
2003200032	Utility Service	3,682,500
2003200040	Telephone Service	2,800,000
2003200057	Stationery	15,400,000
2003200065	Mtc. of Furniture	5,691,600
2003200073	Mtc of Vehicle and other Capital Assets	70,664,340
2003200081	Consultancy Service	1,200,000
2003200099	Contribution and Subventions	5,000,000
2003200105	Training & Staff Development	5,198,400
2003200113	Entertainment & Hospitality	65,023,500
2003200121	Miscellaneous Expenses	23,957,370
2003200139	Motor Vehicle Advances	1,000,000
	Security vote	

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION 1999 =N=
		231,443,950
	<b>SUMMARY</b>	
	Personnel Costs	58,885,284
	Overhead Costs	231,444,150
	<b>Total</b>	<b>290,329,434</b>
	<b>PART IV - OFFICE OF THE SGF</b>	
	OVERHEAD COSTS:	
002006200021	Travel and transport	44,200,000
002006200039	Utility Service	22,000,000
002006200047	Telephone Service	24,620,970
002006200054	Stationery	33,000,000
002006200062	Mtc. of Furniture	8,800,000
002006200070	Mtc of Vehicle and other Capital Assets	53,000,000
002006200088	Consultancy Service	2,200,000
002006200096	Contribution and Subventions	90,840,800
002006200102	Training & Staff Development	25,067,800
002006200110	Entertainment & Hospitality	4,840,000
002006200180	Miscellaneous Expenses	80,223,910
002006200136	Contribution to Foreign Bodies	1,100,000
002006200144	Motor Vehicle Advances	3,300,000
	<b>Total:</b>	<b>393,193,480</b>
	<b>SUMMARY</b>	
	Personnel Costs	144,382,288
	Overhead Costs	939,193,480
	<b>Total</b>	<b>1,083,575,768</b>
	<b>OFFICE OF THE NATIONAL SECURITY ADVISER</b>	
	OVERHEAD COSTS:	
002009200028	Travel and transport	5,349,080
002009200036	Utility Service	127,490
002009200044	Telephone Service	2,096,570
002009200051	Stationery	1,813,250
002009200069	Mtc. of Furniture	1,161,600
002009200077	Mtc of Vehicle and other Capital Assets	4,351,800
002009200085	Consultancy Service	51,810
002009200093	Contribution and Subventions	14,170
002009200109	Training & Staff Development	1,130,450
002009200117	Entertainment & Hospitality	192,660
002009200125	Miscellaneous Expenses	779,130
002009200141	Motor Vehicle Advance	509,980
	Admin. And Welfare of Political Refugee and Entourage	
	Maintenance of Presidential Yacht	
	Community Clinic	
	Executive Fleet Insurance Premium	
	Executive Wing Maintenance	
	<b>TOTAL:</b>	<b>17,577,990</b>
	<b>SUMMARY</b>	
	Personnel Costs	17,577,990
	Overhead Costs	17,577,990
	<b>Total</b>	<b>35,155,980</b>
	<b>PART VIII - NATIONAL PLANING COMISSION</b>	
	OVERHEAD COSTS:	
002024200024	Travel and transport	25,745,950
002024200032	Utility Service	2,421,930
002024200040	Telephone Service	3,465,000
002024200057	Stationery	4,554,850
002024200065	Mtc. of Furniture	1,173,660

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002024200073	Mtc of Vehicle and other Capital Assets	14,231,250
002024200081	Consultancy Service	150,000
002024200099	Contribution and Subventions	12,788,490
002024200105	Training & Staff Development	4,028,270
002024200113	Entertainment & Hospitality	1,600,000
002024200121	Miscellaneous Expenses	6,888,800
002024200139	Contribution to Foreign Bodies	104,335,090
002024200147	Motor Vehicle Advance	1,346,400
	Joint Commission Meetings	
	Servicing Donor Meetings	
002024200210	Maintenance of Micro-Cxomputers	1,846,400
002024200228	Project Monitoring	9,500,000
002024200236	Joint Planning Board/Economic Advisory M	500,000
002024200244	National Data Bank	
002024200251	Bilateral Economic Relations Matters	500,000
	<b>Sub Total: NPC</b>	<b>195,076,090</b>
	<b>SUMMARY</b>	
	Personnel Costs	104,283,260
	Overhead Costs	195,076,090
	<b>Total</b>	<b>299,359,350</b>
	PART II - PARASTATALS	
	1 Centre for Management Development	
002072100017	Personnel Costs	40,696,112
002072200026	Overhead Costs	17,000,000
	<b>Total</b>	<b>57,696,112</b>
	2 nat Centre for Economic Management and Administration	
002093100019	Personnel Costs	24,995,318
002073200028	Overhead Costs	24,900,760
	<b>Total</b>	<b>49,896,078</b>
	3 National Manpower Board	
002074100012	Personnel Costs	18,134,922
002074100021	Overhead Costs	26,860,140
	<b>Total</b>	<b>44,995,062</b>
	4 NISER	
002075100014	Personnel Costs	54,774,247
002075200023	Overhead Costs	22,834,100
	<b>Total</b>	<b>77,608,347</b>
	Nationa Data Bank	
002087100013	Personnel Costs	2,454,430
002087200021	Overhead Costs	5,913,750
	<b>Total</b>	<b>8,368,180</b>
	<b>SUMMARY PART II - PARASTATALS</b>	
	Personnel Costs	54,774,247
	Overhead Costs	22,834,100
	<b>Total</b>	<b>77,608,347</b>
	<b>SUMMARY: NPC &amp; PARASTATALS</b>	
	Personnel Costs	2,454,430
	Overhead Costs	5,913,750
	<b>Total</b>	<b>8,368,180</b>

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	<b>FEDERAL OFFICE OF STATISTICS</b>	
002025200026	Travel and transport	11,900,000
002025200034	Utility Service	6,300,000
002025200042	Telephone Service	4,800,000
002025200059	Stationery	10,304,170
002025200067	Mtc. of Furniture	2,000,000
002025200075	Mtc of Vehicle and other Capital Assets	8,800,000
002025200083	Consultancy Service	500,000
002025200091	Contribution and Subventions	2,000,000
002025200107	Training & Staff Development	5,400,000
002025200115	Entertainment & Hospitality	500,000
002025200131	Miscellaneous Expenses	15,750,000
	Contribution to Foreign Bodies	100,000
002025200149	Motor Vehicle Advance	1,625,000
002025200212	Statistical Surveys	6,300,000
002025200220	Maintenance of Computers	1,575,000
	<b>SUB-TOTAL</b>	<b>77,854,170</b>
	<b>SUMMARY</b>	
	Personnel Costs	383,391,439
	Overhead Costs	63,679,170
	<b>Total</b>	<b>447,070,609</b>
	<b>GENERAL SUMMARY, NATIONAL PLANNING COMMISSION PART II AND F.O.S</b>	
	Personnel Costs	628,729,728
	Overhead Costs	356,264,010
	<b>Total</b>	<b>984,993,738</b>
	<b>OTHER AGENCIES/PARASTATALS IN THE PRESIDENCY</b>	
	<b>PART XI - PRESIDENTIAL ADVISORY COMMITTEE</b>	
002011100015	Personnel Costs	10,690,610
002011200024	Overhead Costs	37,450,000
	<b>Total</b>	<b>48,140,610</b>
	<b>PART XIII - URBAN MASS TRANSIT</b>	-
002013100019	Personnel Costs	36,734,295
002013200028	Overhead Costs	21,372,400
	<b>Total</b>	<b>58,106,695</b>
	<b>PART XIV - NATIONAL REVENUE MOBILISTION FISCAL AND ALLOCATION COMMISSION</b>	
	<b>OVERHEAD COSTS</b>	
	Tavel and Transport	14,791,120
	Utility Service	971,160
	Telephone Service	1,824,910
	Stationery	4,192,390
	Mtc. of Furniture	10,000,000
	Mtc. of Veh. & Other Capital Assets	10,222,600
	Consultancy Service	
	Contribution and Subventions	
	Training & Staff Dev.	3,114,500
	Entertainment & Hospitality	852,170
	Miscellaneous Expenses	20,755,460
	Contribution to Foreign Bodies	
	Motor Vehicle Advances	500,000
	Verification of indices	8,014,780
	Monitoring of Accruals	5,777,390
	<b>Total</b>	<b>81,016,480</b>
	Summary	

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002014100012	Personnel Costs	36,734,295
002014200021	Overhead Costs	81,016,480
	Other Expenses from inauguration up to Dec. 1999	
	Total	117,750,775
	PART XV - CODE OF CONDUCT TRIBUNAL	
002015100014	Personnel Costs	12,591,726
002015200023	Overhead Costs	37,985,000
	Total	50,576,726
	PART XVI - NATIONAL BOUNDARY COMMISSION	
	OVERHEAD COSTS	
	Tavel and Transport	9,380,000
	Utility Service	960,000
	Telephone Service	720,000
	Stationery	4,000,000
	Mtc. of Furniture	1,000,000
	Mtc. of Veh. & Other Capital Asets	4,800,000
	Consultancy Service	
	Contribution and Subventions	
	Training & Staff Dev.	2,000,000
	Entertainment & Hospitality	200,000
	Miscellaneous Expenses	5,200,000
	Contribution to Foreign Bodies	
	Motor Vehicle Advances	
	Verification of indices	
	Monitoring of Accruals	
	Total	28,260,000
	<b>Summary</b>	
	Personnel Costs	18,584,400
	Overhead Costs	28,260,000
	Total	46,844,400
		-

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	PART XVIII - FEDERAL ENVIRONMENTAL PROTECTION AGENCY	
	Personnel Costs	48,301,000
	Overhead Costs	66,000,000
	Total	114,301,000
	PART XIX - NATIONAL EMERGENCY RELIEF AGENCY	
	Personnel Costs	15,813,600
	Overhead Costs	26,492,550
	Total	42,306,150
		-
	PART XXI - UTILITY CHARGES COMMISSION	
	Personnel Costs	12,860,200
	Overhead Costs	6,786,000
	Total	19,646,200
		-
	PART XXII - FEDERAL ROAD SAFETY COMMISSION	
	Personnel Costs	631,039,980
	Overhead Costs	42,582,420
	Total	673,622,400
	PART XXVI - SPECIAL SERVICES OFFICE	
	Personnel Costs	4,375,717,422
	Overhead Costs	740,000,000
	Total	5,115,717,422
	PART XXVII - NATIONAL COMMISSION FOR REFUGEES	
	Personnel Costs	23,729,418
	Overhead Costs	27,381,430
	Total	51,110,848
	PART XXX - WELFARE OF FORMER HEADS OF STATE	
	Personnel Costs	-
	Overhead Costs	60,000,000
	Total	60,000,000
	PART XXXI - NATIONAL ECONOMIC INTELLIGENCE COMMITTEE	
	Personnel Costs	30,715,020
	Overhead Costs	47,250,000
	Total	77,965,020
	PART XXXII - FEDERAL GOVERNMENT STAFF HOUSING BOARD	
	Personnel Costs	13,000,000
	Overhead Costs	21,117,490
	Total	34,117,490
		-
	PART XXXIII - PROVISIONAL RULING COUNCIL	
	Personnel Costs	-
	Overhead Costs	60,000,000
	Total	60,000,000



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	PART XXXIV - SUPREME COUNCIL FOR SPORTS IN AFRICA	
	Personnel Costs	-
	Overhead Costs	33,425,460
	Total	33,425,460
	PART XXXV - REVIEW PANEL ON CIVIL SERVICE REFORMS	
	Personnel Costs	-
	Overhead Costs	20,000,000
	Total	20,000,000
	PART XXXVIII - MAINTENANCE OF NEW FEDERAL SECRETARIAT	
	Personnel Costs	-
	Overhead Costs	150,000,000
	Total	150,000,000
	OFFICE OF PILGRIMS AFFAIRS INCLUDING HAJJ OPERATIONS (MUSLIM)	
	Personnel Costs	14,977,914
	Overhead Costs	58,800,000
	Total	73,777,914
		-
	OFFICE OF PILGRIMS AFFAIRS INCLUDING PILGRIMAGE OPERATIONS (CHRISTIAN)	
	Personnel Costs	4,749,524
	Overhead Costs	49,727,090
	Total	54,476,614
		-
	NATIONAL DRUG LAW ENFORCEMENT AGENCY	
	Personnel Costs	309,876,590
	Overhead Costs	205,000,000
	Total	514,876,590
		-
	LAGOS LIAISON OFFICE	
	Personnel Costs	50,160,954
	Overhead Costs	32,337,160
	Total	82,498,114
		-
	OFFICE OF FIRST LADY	
	Personnel Costs	-
	Overhead Costs	25,000,000
	Total	25,000,000
		-
	FAMILY SUPPORT ANNUAL GRANT	
	Personnel Costs	-
	Overhead Costs	50,000,000
	Total	50,000,000
		-
	ECOLOGICAL FUND OFFICE	
	Personnel Costs	-
	Overhead Costs	12,305,000
	Total	12,305,000
		-
	INSURANCE COVER FOR THE NEW FEDERAL SECRETARIAT COMPLEX	
	Personnel Costs	-
	Overhead Costs	66,000,000
	Total	66,000,000

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		-
	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	
	Personnel Costs	
	Overhead Costs	
	Total	-
		-
	JOINT NATIONAL COMMITTEE OF TRADITIONAL RULERS & LEADERS OF THOUGHT	
	Personnel Costs	-
	Overhead Costs	50,000,000
	Total	50,000,000
	PUBLIC ACCOUNTS COMMITTEE	
	Personnel Costs	-
	Overhead Costs	14,980,000
	Total	14,980,000
	NATIONAL MERIT AWARD	
	Personnel Costs	-
	Overhead Costs	15,000,000
	Total	15,000,000
	NIGERIA SINCE INDEPENDENT PROJECT	
	Personnel Costs	4,122,000
	Overhead Costs	7,500,000
	Total	11,622,000
	PUBLIC SERVICE OFFICE (PSO)	
	Personnel Costs	15,000,000
	Overhead Costs	25,000,000
	Total	40,000,000
	CABINET SECRETARIAT	
	Personnel Costs	-
	Overhead Costs	60,000,000
	Total	60,000,000
	NATIONAL ORIENTATION AGENCY	
	Personnel Costs	
	Overhead Costs	65,018,000
	Total	65,018,000
	ENERGY COMMISSION	
	Personnel Costs	
	Overhead Costs	40,100,650
	Total	40,100,650
	FAMILY ECONOMIC ADVANCEMENT PROGRAMME	
	Personnel Costs	
	Overhead Costs	
	Total	-
	NATIONAL HOSPITAL FOR WOMEN AND CHILDREN	
	Personnel Costs	-
	Overhead Costs	-
	Total	
	OFFICE OF HONOURABLE MINISTER FOR SPECIAL PROJECT	
	Personnel Costs	-

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	Overhead Costs	-
	Total	
	OFFICE OF HONOURABLE MINISTER INTER- GOVERNMENT RELATIONS	
	Personnel Costs	
	Overhead Costs	
	Total	-
	HONOURABLE MINISTER SPECIAL DUTIES	
	Personnel Costs	
	Overhead Costs	
	Total	-
	HONOURABLE MINISTER CIVIL SERVICE MATTERS	
	Personnel Costs	
	Overhead Costs	
	Total	-
	HONOURABLE MINISTER ECONOMIC MATTERS	
	Personnel Costs	
	Overhead Costs	
	Total	-
	SPECIAL ADVISER (UTILITIES)	
	Personnel Costs	
	Overhead Costs	
	Total	-
	SENIOR SPECIAL ASST. (NOA)	
	Personnel Costs	
	Overhead Costs	
	Total	-
	PLO SENATE	
	Personnel Costs	
	Overhead Costs	
	Total	-
	PLO REPRESENTATIVE	
	Personnel Costs	
	Overhead Costs	
	Total	-

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	SPECIAL ADVISER (WOMEN AFFAIRS)	
	Personnel Costs	
	Overhead Costs	
	Total	-
	SPECIAL ADVISER (EDUCATION)	
	Personnel Costs	
	Overhead Costs	
	Total	-
	SPECIAL ADVISER (FOOD SECURITY)	
	Personnel Costs	
	Overhead Costs	
	Total	-
	SPECIAL ADVISER (INTERNATIONAL RELATION)	
	Personnel Costs	
	Overhead Costs	
	Total	-
	SPECIAL ADVISER (POLITICAL)	
	Personnel Costs	
	Overhead Costs	
	Total	-
	SPECIAL ADVISER (INTER-PARTY RELATIONS)	
	Personnel Costs	
	Overhead Costs	
	Total	-
	SPECIAL ADVISER (ECONOMIC AFFAIRS V. P.)	
	Personnel Costs	
	Overhead Costs	
	Total	-
	SPECIAL ADVISER (POLITICAL V. P.)	
	Personnel Costs	
	Overhead Costs	
	Total	-
	SPECIAL ADVISER (NATIONAL ASSEMBLY)	
	Personnel Costs	
	Overhead Costs	
	Total	-
	SENIOR SPECIAL ASST. (DRUG AND FINANCIAL CRIMES)	
	Personnel Costs	
	Overhead Costs	
	Total	-
	SENIOR SPECIAL ASST. (LIAISON PROFESS, BODIES AND LABOUR)	
	Personnel Costs	
	Overhead Costs	
	Total	-

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	SENIOR SPECIAL ASST. (ARTS AND CULTURE)	
	Personnel Costs	
	Overhead Costs	
	Total	-
	SENIOR SPECIAL ASST. (EMPLOYER AND PRIVATE SECTOR)	
	Personnel Costs	
	Overhead Costs	
	Total	-
	SENIOR SPECIAL ASST. (INTER-GOVERNMENTAL RELATIONS)	
	Personnel Costs	
	Overhead Costs	
	Total	-
	SENIOR SPECIAL ASST. (CONSTITUTIONAL MATTERS)	
	Personnel Costs	
	Overhead Costs	
	Total	-
	SENIOR SPECIAL ASST. (SPECIAL DUTIES)	
	Personnel Costs	
	Overhead Costs	
	Total	-
	SENIOR SPECIAL ASST. (ANTI-CORRUPTION & TRANSPARENT MATTERS)	
	Personnel Costs	
	Overhead Costs	
	Total	-
	SPECIAL ASST./PERSONAL ASSISTANTS	
	Personnel Costs	
	Overhead Costs	
	Total	-
	NATIONAL COUNCIL ON NIGERIA VISION	
	Personnel Costs	
	Overhead Costs	
	Total	-
	PRESIDENTIAL CONSULATIVE COMM. ON THE REVITALISATION OF THE ECONOMY	
	Personnel Costs	
	Overhead Costs	
	Total	-
	NIGERIA INTER-RELIGIOUS FORUM	
	Personnel Costs	
	Overhead Costs	
	Total	-
	MOVEMENT TO ABUJA	
	Personnel Costs	
	Overhead Costs	
	Total	-

<b>CLASSIFICATION CODE</b>	<b>DETAILS EXPENDITURE</b>	<b>APPROPRIATION 1999 =N=</b>
	PERSONAL ASSISTANTS TO THE PRESIDENT ON PRESS MATTERS	
	Personnel Costs	
	Overhead Costs	
	Total	-
	#REF!	
	HUMAN RIGHTS VIOLATIONS INVESTIGATION PANEL	
	Personnel Costs	
	Overhead Costs	
	Total	-
	LIABILITIES OF DEFUNCT POLITICAL PARTIES	
	Personnel Costs	
	Overhead Costs	
	Total	-
	LIABILITIES OF DEFUNCT TRIBUNALS	
	Personnel Costs	
	Overhead Costs	
	Total	-
	PANEL ON FEDERAL GOVERNMENT LANDED PROPERTY	
	Personnel Costs	
	Overhead Costs	
	Total	-
	PANEL ON UNCOMPLETED PROJECTS	
	Personnel Costs	
	Overhead Costs	
	Total	-
	INTER-PARTY SEMINAR AND WORKSHOP	
	Personnel Costs	
	Overhead Costs	
	Total	-
	PARASTATAL SUMMARY	-
	Personnel Costs	5,665,398,948
	Overhead Costs	2,283,887,130
	Total	7,949,286,078
	<b>NATIONAL ASSEMBLY</b>	
<b>DETAIL OF SERVICE/SUB-HEADS</b>	<b>DETAILS OF EXPENDITURE/ESTIMATES OF WORK LOAD OF COMMITMENT</b>	
<b>2. TRAVEL AND TRANSPORT</b>	The House of Representatives has 360 Hon. Members with 60 standing Committees and some Sub-Committees. The House also has a large number of Personal Aides to both the Presiding Officers and Members. This proposal is prepared against the background of large number of the legislators and their Aides	
<b>OVERSEAS TOUR</b>	The Speakers is expected to travel 6 times in the year to various overseas countries at an average estimate rate of \$1000.	
	He is expected to go with some Personal Aides and staff.	

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION 1999 =N=
	l). 6 trips x 10 days x \$1000 x N100	
	Tickets \$5000 x 6 trips x N100	
	contingency - \$20,000 x 6 trips x N100	
	ii.) Personal Aides to accompany the Speaker, 4 P/Aides x 6 trips x 10 days x \$340 x N100	
	Tickets: \$2500 x 6 trips x N100 x 4 P/Aides	
	iii). Staff to accompany the Speaker 3 staff x 10 x \$340 x N100	
	Tickets: \$2500 x 3 x 6 trips x N100	
	iv). Deputy Speaker to travel 5 times to various countries at average estacode rate of \$750 5 trips x 10 days x \$7500 x N100	
	Tickets: \$5,000 x 5 trips x N100	
	Contingency to Deputy Speaker @ \$15,000 per trip, 5 trips x \$15,000 x N100	
	2 P/Aides x 5 trips x 10 days x \$340 x N100	
	Ticket: \$2500 x 2 x 6 trips x N100	
	<b>Special Adviser to the Speaker</b>	
	8 Nos. x 7 days x 4 trips x \$400 x 100	
	Tickets 8 x \$2500 x 4 x 100	
	Contingency, 4 x 1000 x 4 x 100	
	Staff to accompany the Deputy Speaker 2 staff x 5 days x 6 trips x \$340 x N100	
	Ticket:\$2500 x 2 staff x 5 trips x N100	
	Party Leaderes to travel 3 times at \$500 12 P/Leaders x 3 trips x 10 x \$500 x N100	
	Ticket: \$5,000 x 3 trips x 12 x N100	
	Contingency for P/Leaders at \$10,000 per trip, \$10,000 x 12 P/Leader x 3 x trips x N100	
	<b>Personal Aides to accompany Party Leaders:</b>	
	\$340 x 10 days 12 P/Aides x 3 trips x N100	
	Ticket: \$2500 x 12 staff x 3 trips x N100	
	<b>Members Tour:</b>	
	346 members will travel 3 times for 10 days at \$500 each. 346 x 10 x 4 x \$500 x N100	
	Ticket: 346 x \$5000 x 3 x N100	
	Contingency: 346 x 3 x \$2000 X N100	
	60 x 3 x \$2,000 x N100	
	Staff to accompany the committee and Parliamentary and average of 10 days, 60 staff x 10 days x \$340 x 2 x N100	
	Ticket: 60 x \$2,500 x 2 x N100	
<b>b) LOCAL TRAVELS</b>	Mr. Speaker to make 10 local trips: for 4 days per trip, 10 trips x N30,000 x 4 days	
	3 conferences x N30,000 x 3 days	
	Contingency for 13 trips x N200,000	
	Personal aides: 10 Aides x 10 times x N5000 x 4 days	
	10 Aides x 3 trips x 4 days x N5000	

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION 1999 =N=
	<b>Deputy Speaker's Office 10 local trips x N25,000 x 4 days</b>	
	10 Local trips x N25,000 x 4 days	
	3 conference x 3 days x N25,000	
	Contingencies: N100,000 x 13 trips	
	Personal Aides Trip with the D/speaker:	
	5 P/Aides x 3 trips x 4 days x N5000	
	<b>Party Leaders Trips</b>	
	5 local trips x 12 p/Leaders x 4 days x N20,000	
	12 P/aides x 5 trips x 4 days x N5000	
	<b>Official Tours:</b>	
	Official Trips to constituency office at N100,000 per member. 360 x 100,000 x 12	
	Members travel 5 times for 7 days 346 x N20,000 x 5 times x 7 days	
	Special Advisers to Speaker 8 x 10,000 x 20 x 4 days	
<b>SERVICING OF OFFICIAL VEHICLES</b>	To fuel change engine oil of over 450 vehicles in the H/Representatives. 20,000 x 450 x 12	
	<b>SUB - TOTAL</b>	
<b>3.UTILITY SERVICES WATER</b>		
	Payment for water consumption at residences and constituency offices of Hon. Members at an average rate of N10,000 x 360 x 12	
<b>ELECTRICITY</b>	Payment of consumption of electricity for hon. Members at Apo quarters at 15,000 x 360 x 12	
<b>SOLID/LIQUID WASTE</b>	Fumigation and waste disposal at N15,000 x 360 x 12	
	<b>SUB-TOTAL</b>	
<b>4 TELEPHONE SERVICES CONTD</b>	Purchase of 360 Nos of Hand phone for members at N150,000	
	Payment for hand phone bills for members at an average of N10,000 x 68 x 12 Months	
	Payment Of 360 Telephone bills in the residences of Hon. Members @ N25,000 per month, 360 x 25,000 x 12	
	Payment of Telephone bills in the offices of Hon. Members @ N15, 000 per Month, 360 x 15, 000 x 12	
	Payment for postal and courier services at an average rate of N20,000 per committee per month N20,000 x 60 x 12	
	payment of telephone bills at the constituency offices for members @ N20,000 each x 360 x 12	
	Provision of Gent call system for the members of National Assembly configuration, installation and Commissioning	
	<b>SUB-TOTAL</b>	
<b>5). STATIONERIES</b>	c.) Purchase of photocopy papers, toners, typing, stapling machine and other stationery items by each committee at an average rate of 250,000 per quarter x 60 committee x 4 quarters.	
	Printing of Letter Headed papers and complimentary cards for Hon. Members.	
	Production of File Jacket and other official documents .	
	Purchase of 2,000 reams of water mark papers.	
	Purchase of Photocopying papers, toners etc. for Presiding/Principal Officers.	
	<b>SUB TOTAL</b>	



CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION 1999 =N=
<b>6). MAINTENNACE OF OFFICE EQUIPMENT AND FURNITURE</b>	Maintenance of office furniture and equipment such as repairs of photocopiers, typewriter, shredders in the various offices of the members.	
	<b>SUB TOTAL</b>	
<b>7). MAINTENANCE OF VEHICLE AND OTHER CAPITAL ASSETS.</b>	The provisions is made for maintenance of vehicles totalling 450	
	30 vehicles for Speaker and Deputy Advisers and Domestic Aides at average of N50,000 per vehicle per month	
	12 Principal Officers vehicles @ N50,000 per month	
	60 Chairmen/Deputies of Committees at an average of N50,000 per month	
	346 H/Reps. Vehicles at monthly average rate of @ N50,000 each per month x 346 x12	
	Maintenance of Legislative quarters at N20,000 per month per house. 360 x 20,000 x 12	
	Maintenance of 20 Buses at N60,000 per month 20 x 60,000 x 12	
	<b>SUB TOTAL</b>	
<b>8). CONSULTANCY SERVICES</b>	The Presiding Officer in the House occupies a vantage position in the Nation business and therefore would require to engage in the services of consultants in the grey areas for effective performance. The Presiding Officers' office and their Special Advisers would engage the services of consultant	
	Speaaker	
	Deputy Speaker	
	Leader	
	Deputy Leader	
	Chief Whip	
	APP Leader	
	AD Leader	
	APP Whip	
	AD Whip	
	60 Committees are to engage the services of Consultants at various areas for the effective performance of their duties.	
	Consultancy Services for common projects to the H/Reps	
	<b>SUB TOTAL</b>	
<b>9). GRANT AND SUBVENTIONS (a) Subscription and annual Dues to International Organisation)</b>	Payment of Subscription to foreign bodies.	
	i) Commonwealth Parliamentary Association (CPA)	
	ii) Inter-Parliamentary Union (IPU)	
	iii) Union of African Parliament (UAP)	
	iv) Commonwealth Association of Legislative Council (CALC)	
	v) Subscription to Professional Bodies	
	<b>SUB-TOTAL</b>	

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION 1999 =N=
(b)Subscription and annual Dues to Local Organisation		
<b>10). TRAINING &amp; STAFF DEVELOPMENT</b>	Hosting of ACP and EU Conference in March 2000 by National Assembly	
<b>Legislators</b>	Inter-Parliamentary Union (IPU):	
	Two Conferences for year 2000 with delegation of 15 members and officials for 16 days x 2 x 15 members/officials = (\$192,000 x N100	
	(ii) Commonwealth Parliamentary Association	
	(CPA): Two Conferences with the same size of delegation as (i) above for 16 days = (\$216,000), \$216,000 x N100	
	(iii) Union of African Parliament (UPA): One annual Conference for 2000 with a delegation of 15 as in (i) above and for 16 days = (\$130,000); \$130,000 x N100	
<b>b). OVERSEAS CONFERENCE/SEMINARS</b>	iv) ACP/EU Conference: Two Conferences for the year 2000, with each delegation comprising of 4 members with secretaries. = (\$70,000), x N100	
	v) IPU: Two seminars out of six will be attended. Cost covers passages, estacode, etc. delegates as much as in (i) above = (\$200,000)	
	vi) Parliamentary Procedure & Practices	
	vii) Development of Legislative Terminologies	
	viii) National Budget Preparation, Implementation monitoring and control	
	xi) Computer Literacy Programme for Committee Chairman	
	x) Seminar and Workshop on Parliamentary development program: 3m x 60 committees.	
	Consolidating democracy in Nigeria workshop for National Assembly members	
	Training of Special Adviseers, Legislative Aids for 360 members. 360 x 50,000 x 2	
	xi) Executive Training Distribution Network for Hon. Members.	
	xii) Special Training for members of the Rules & Business Committee of House of Representatives	
	Three days National Workshop for Nigeria Legislature.	
	<b>SUB - TOTAL</b>	
<b>11). ENTERTAINMENT &amp; HOSPITALITY</b>	The provisions under this sub-head is meant for entertainment giving gifts and souvenirs to foreign visitors as well local visitors including diplomat and journalist	
	Entertainment and Donations for the Offices of the Speaker, the Deputy Speaker and other Principal Officers	
	Committee expenses at N300,000 per month 60 x 300,000 x12	
	Constituency entertainment for members at N30,000 each.	
	<b>SUB - TOTAL</b>	
<b>12). MISCELLANEOUS</b>		
<b>(l)House Rent/Contituency offices (Renewal)</b>		
<b>(b)Overhead Expenses</b>	Rent for office Complex for Members	
	Rent renewal at Constituency @ N300,000	
	Running cost of constituency office @ N100,000	
	<b>SUB - TOTAL</b>	

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION 1999 =N=
(ii) NASS Clinic		
(iii) Appropriation Coordination Office		
(iv) Uniforms		
(v) Printing Press Consumable		
vi). Newspapers and Magazines	For Principal Officers ..... Officers x 5 papers x 365 days x N60	
vii). Gardeners/Cleaning Materials	Cleaning Consumables eg Herbicides, Insecticides, Toiletries, Cutlass, etc.	
Welfare Package	i) Provision for welfare package for the Speaker, Deputy Speaker, Pricipal Officers and Members. ii) House keeping for 360 members	
x) CONTIGENCIES	House of Representative Contingency	
xi). Group Insurance Scheme for Legislators		
	<b>SUB - TOTAL</b>	
xii) Printing	-NASS Budgeting monitoring & Training -Printing of periodic legislative journal for the whole year -Printing of Appropriation Schedule - Calenders, Diaries, Books etc	
	<b>SUB - TOTAL</b>	
<b>13). LIASON OFFICE LAGOS</b>		
<b>NASS LIABILITIES</b>		
<b>14. NASS (-2000</b>		
i). 360 Fed.Cont. Preparation at N100,000 Each		
ii) Take off grant for Mobilization Sevisitization and other Preliminaries		
iii) Competition, Equipment, Staff and others		
	<b>SUB - TOTAL</b>	
	<b>GRAND TOTAL</b>	
<b>HEAD:00230000009</b>	<b>POLICE FORMATIONS AND COMMANDS</b>	
	OVERHEAD COSTS	
002302200023	Travel and Transport	
002302200031	Utility Services	
002302200049	Telephone Services	
002302200056	Stationery	
002302200065	Maintenance of Furniture and Equipment	
002302200072	Mtc. Of vehicles and Other Capital	
002302200080	Consultancy Services	
002302200098	Contributions and Subventions	
002302200104	Training and Staff Development	
002302200112	Entertainment and Hospitality	
002302200120	Miscellaneous Expenses	
002302200138	Contribution to foreign Bodies	
002302200146	Motor vehicle advances	
002302200216	Purchase and Mtc. Of Sewing Machines & T	
002302200221	Clothing and Accutrements	

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION 1999 =N=
	<b>Total</b>	
	SUMMARY	
	Personnel Costs	
	Overhead costs	
	<b>Total</b>	
<b>HEAD:0024000000</b>	<b>MINISTRY OF WOMEN AFFAIRS AND SOCIAL WELFARE</b>	
	OVERHEAD COSTS	
002401200021	Travel and Transport	30,000,000
002401200039	Utility Services	5,072,320
002401200047	Telephone Services	5,000,000
002401200054	Stationery	18,000,000
002401200062	Maintenance of Furniture and Equipment	6,849,410
002401200070	Mtc. Of vehicles and Other Assets	14,850,590
002401200088	Consultancy Services	1,000,000
002401200096	Contributions and Subventions	25,000,000
002401200109	Training and Staff Development	7,181,608
002401200112	Entertainment and Hospitality	4,031,480
002401200128	Miscellaneous Expenses	32,631,900
002401200136	Contribution to foreign Bodies	3,757,520
002401200144	Motor vehicle advances	1,000,000
002401200169	Rehabilitation Services	10,000,000
002401200151	Public Enlightenment	3,000,000
002401200185	Publications	2,000,000
002401200193	Monitoring and Evaluation	3,000,000
002401200209	Insurance of Assets	4,444,542
	Internal/Local Workshops Conferences, meetings and Seminars	1,000,000
002401200217	Youth Empowerment Programmes	10,000,000
002401200225	Care for the Minor	10,000,000
002401200177	Support for Women Empowerment	10,000,000
	<b>Total</b>	<b>207,819,370</b>
	MAIN MINISTRY	
	Personnel Costs	56,911,380
	Overhead Costs	207,819,370
	<b>Total</b>	<b>264,730,750</b>
	National Youth Service Corps (NYSC)	
	Personnel Costs	410,689,311
	Overhead Costs DHQ	33,000,000
	State (37 secretariat)	15,303,200
	<b>Total</b>	<b>458,992,511</b>
	Corps Members	
	Personnel Costs	3,657,874,190
	Overhead Costs	55,085,600
	Kitting	480,800,460
	Feeding	226,774,550
	<b>Total</b>	<b>4,420,534,800</b>
	Citizenship and Leadership Training Centre (CLTC)	
	Personnel Costs	23,641,513
	Overhead Costs	19,760,400
	<b>Total</b>	<b>43,401,913</b>

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION 1999 =N=
	National Centre for Women Development	
	Personnel Costs	
	Overhead Costs	10,000,000
	<b>Total</b>	<b>10,000,000</b>
	General Summary	
	Personnel Costs	4,149,116,394
	Overhead costs	1,048,543,580
	<b>Total</b>	<b>5,197,659,974</b>
<b>HEAD:0025000000</b>	<b>MINISTRY OF AGRICULTURE AND NATURAL RESOURCES</b>	
	OVERHEAD COSTS	
002501200021	Travel and Transport	22,000,000
002501200039	Utility Services	12,600,000
002501200047	Telephone Services	12,250,000
002501200054	Stationery	10,956,750
002501200062	Maintenance of Furniture and Equipment	12,450,000
002501200070	Mtc. Of vehicles and Other Assets	16,055,930
002501200088	Consultancy Services	2,362,390
002501200096	Contributions and Subventions	49,538,580
002501200102	Training and Staff Development	21,639,930
0025012200110	Entertainment and Hospitality	483,700
002501200128	Miscellaneous Expenses	18,219,830
002501200136	Contribution to foreign Bodies	62,431,330
002501200144	Motor vehicle advances	681,070
	Advertisement of Tenders	
	<b>Total</b>	<b>241,669,510</b>
	Main Ministry Summary	
	Personnel Costs	841,923,540
	Overhead costs	241,669,510
	<b>Total</b>	<b>1,083,593,050</b>
	<b>UNIVERSITIES AND PARKS</b>	
	UNIVERSITY OF ABEOKUTA	
002502100014	Personnel Costs	202,962,316
002502200023	Overhead costs	78,930,700
	<b>Total</b>	<b>281,893,016</b>
	UNIVERSITY OF MAKURDI	
002503100016	Personnel Costs	219,595,740
002503200025	Overhead costs	97,643,000
	<b>Total</b>	<b>317,238,740</b>
	UNIVERSITY RESEARCH GRANT	
002542100018	Personnel Costs	-
002542200027	Overhead costs	3,300,000
	<b>Total</b>	<b>3,300,000</b>
	UNIVERSITY LIBRARY GRNAT	
002543100010	Personnel Costs	-
002543200029	Overhead costs	3,300,000
	<b>Total</b>	<b>3,300,000</b>
	UNIVERSITY OF UMUDIKE	
00254100019	Personnel Costs	106,314,332
00254200028	Overhead costs	75,360,950
	<b>Total</b>	<b>181,675,282</b>

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION 1999 =N=
	ARMTI ILORIN	
002505000011	Personnel Costs	48,477,775
002505200020	Overhead costs	38,007,750
	<b>Total</b>	<b>86,485,525</b>
	NATIONAL CENTRE FOR AGRICULTURE MECHANISATION ILORIN (NCAM)	
00256100015	Personnel Costs	25,563,890
00256200022	Overhead costs	57,235,600
	<b>Total</b>	<b>82,799,490</b>
	NATIONAL PARK HEADQUARTERS	
002507100016	Personnel Costs	8,526,160
002507200025	Overhead costs	20,548,000
	<b>Total</b>	<b>29,074,160</b>
	KAINJI LAKE NATIONAL PARK	
002508100018	Personnel Costs	33,488,500
002508200027	Overhead costs	53,206,000
	<b>Total</b>	<b>86,694,500</b>
	YANKARI NATIONAL PARK	
002509100010	Personnel Costs	22,586,170
002509200029	Overhead costs	20,577,090
	<b>Total</b>	<b>43,163,260</b>
	OLD OYO NATIONAL PARK	
002509100010	Personnel Costs	19,710,383
002509200029	Overhead costs	22,297,000
	<b>Total</b>	<b>42,007,383</b>
	CHAD BASIN NATIONAL PARK	
002511100016	Personnel Costs	14,458,820
002511200025	Overhead costs	17,722,230
	<b>Total</b>	<b>32,181,050</b>
	GASHAKA GUMTI NATIONAL PARK	
002512100018	Personnel Costs	18,524,882
002513200029	Overhead costs	15,800,000
	<b>Total</b>	<b>34,324,882</b>
	CROSS RIVER NATIONAL PARK	
002513100010	Personnel Costs	33,533,674
002513200029	Overhead costs	52,490,660
	<b>Total</b>	<b>86,024,334</b>
	KAMUKU NATIONAL PARK	
002544100013	Personnel Costs	2,375,500
002544200022	Overhead costs	12,195,110
	<b>Total</b>	<b>14,570,610</b>
	OKOMU NATIONAL PARK	
002545100015	Personnel Costs	2,375,500
002545200024	Overhead costs	12,195,110
	<b>Total</b>	<b>14,570,610</b>
	VETINERY COUNCIL OF NIGERIA	
002546100017	Personnel Costs	18,331,869
002546200026	Overhead costs	16,407,150
	<b>Total</b>	<b>34,739,019</b>

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION 1999 =N=
	NALDA	
002547100010	Personnel Costs	151,061,526
002547200029	Overhead costs	84,126,600
	<b>Total</b>	<b>235,188,126</b>
	TOTAL PERSONNEL COST	927,887,037
	TOTAL OVERHEAD COST	681,342,890
	<b>TOTAL ALLOCATION</b>	<b>1,609,229,927</b>
	<b>RESEARCH INSTITUTES</b>	
	NATIONAL CEREALS RESEARCH INSTITUTE, BADEGGI	
002514100013	Personnel Costs	78,281,286
002514200022	Overhead costs	26,512,210
	<b>Total</b>	<b>104,793,496</b>
	NATIONAL VETINERY RESEARCH INSTITUTE, VOM	
002515100015	Personnel Costs	118,240,486
02515200024	Overhead costs	21,206,290
	<b>Total</b>	<b>139,446,776</b>
	NATIONAL CROPS RESEARCH INSTITUTE, UMUDIKE	
002516100017	Personnel Costs	80,919,056
002516200026	Overhead costs	32,800,100
	<b>Total</b>	<b>113,719,156</b>
	N.I.F.O.R BENIN	
002517100010	Personnel Costs	119,273,863
002517200029	Overhead costs	15,855,990
	<b>Total</b>	<b>135,129,853</b>
	INSTITUTE OF AGRICULTURE RESEARCH, ZARIA	
002518100012	Personnel Costs	90,625,380
002518200021	Overhead costs	11,663,000
	<b>Total</b>	<b>102,288,380</b>
	NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE, ZARIA	
002519100014	Personnel Costs	59,973,885
02519200023	Overhead costs	22,396,060
	<b>Total</b>	<b>82,369,945</b>
	NATIONAL HORTICULTURAL RESEARCH INSTITUTE, IBADAN	
002520100016	Personnel Costs	76,212,493
02520200025	Overhead costs	20,369,350
	<b>Total</b>	<b>96,581,843</b>
	LAKE CHAD RESEARCH INTITUTE, MAIDUGURI	
002521100019	Personnel Costs	38,628,171
002521200028	Overhead costs	11,011,070
	<b>Total</b>	<b>49,639,241</b>
	N.I.OM.R	
002522100011	Personnel Costs	33,424,479
02522200020	Overhead costs	14,168,050
	<b>Total</b>	<b>47,592,529</b>
	COCOA RESEARCH INSTITUTE	

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION 1999 =N=
002523100013	Personnel Costs	59,205,390
002523200022	Overhead costs	22,331,480
	<b>Total</b>	<b>81,536,870</b>
	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING, IBADAN	
002524100016	Personnel Costs	62,506,170
002524200025	Overhead costs	20,658,650
	<b>Total</b>	<b>83,164,820</b>
	RUBBER RESEARCH INSTITUTE, BENIN	
002525100018	Personnel Costs	43,706,176
002525200027	Overhead costs	13,884,530
	<b>Total</b>	<b>57,590,706</b>
	NATIONAL INSTITUTE OF FRESH WATER FISH, NEW BUSSA	
002526100010	Personnel Costs	47,352,152
002526200029	Overhead costs	15,850,820
	<b>Total</b>	<b>63,202,972</b>
	FORESTRY RESEARCH INSTITUTE, IBADAN	
002527100013	Personnel Costs	56,406,424
002527200022	Overhead costs	14,196,390
	<b>Total</b>	<b>70,602,814</b>
	AGRICULTURAL RESEARCH EXTENSION SERVICES, ZARIA	
002528100015	Personnel Costs	44,932,021
002528200024	Overhead costs	12,833,680
	<b>Total</b>	<b>57,765,701</b>
	Personnel Costs	
	Overhead costs	2,733,980
	<b>Total</b>	<b>2,733,980</b>
	RESEARCH EXPERIMENTAL COSTS	
002548100012	Personnel Costs	-
002549200021	Overhead costs	2,733,980
	<b>Total</b>	<b>2,733,980</b>
	SUMMARY RESEARCH INSTITUTES	
	Personnel Costs	1,009,687,432
	Overhead costs	278,471,650
	<b>Total</b>	<b>1,288,159,082</b>
	<b>TRAINING COLLEGES</b>	
	COLLEGE OF ANIMAL HEALTH AND HUSBANDRY, IBADAN	
002529100017	Personnel Costs	17,377,199
002529200026	Overhead costs	13,080,000
	<b>Total</b>	<b>30,457,199</b>
	COLLEGE OF AGRICULTURE, AKURE	
002530100010	Personnel Costs	29,617,440
002530200029	Overhead costs	14,824,000
	<b>Total</b>	<b>44,441,440</b>
	COLLEGE OF AGRICULTURE MOORE PLANTATION, IBADAN	



CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION 1999 =N=
002531100013	Personnel Costs	22,463,190
002531200022	Overhead costs	8,653,250
	<b>Total</b>	<b>31,116,440</b>
	COLLEGE OF WILDLIFE MANAGEMENT, NEW BUSSA	
002532100015	Personnel Costs	7,246,641
002532200024	Overhead costs	9,076,350
	<b>Total</b>	<b>16,322,991</b>
	COLLEGE OF FORESTRY, IBADAN	
002533100017	Personnel Costs	24,168,460
002533200026	Overhead costs	13,391,690
	<b>Total</b>	<b>37,560,150</b>
	COLLEGE OF AGRICULTURE, ISHIAGU UMUDIKE	
002534100010	Personnel Costs	34,238,268
002534200029	Overhead costs	18,530,000
	<b>Total</b>	<b>52,768,268</b>
	COLLEGE OF FORESTRY, JOS	
002535100012	Personnel Costs	25,632,532
002532520021	Overhead costs	13,981,690
	<b>Total</b>	<b>39,614,222</b>
	FRESHWATER FISHERY COLLEGE, NEW BUSSA	
002536100014	Personnel Costs	12,399,895
002536200023	Overhead costs	11,459,270
	<b>Total</b>	<b>23,859,165</b>
	COLLEGE OF ANIMAL HEALTH AND HUSBANDRY, VOM	
002537100017	Personnel Costs	17,098,979
002537200026	Overhead costs	13,981,690
	<b>Total</b>	<b>31,080,669</b>
	COLLEGE OF VETERINARY MEDICAL LABORATORY TECHNOLOGY, VOM	
002538100019	Personnel Costs	15,580,662
002538200028	Overhead costs	12,891,690
	<b>Total</b>	<b>28,472,352</b>
	FRESHWATER FISHERY COLLEGE, BAGA	
002539100011	Personnel Costs	8,316,410
002539200020	Overhead costs	11,897,260
	<b>Total</b>	<b>20,213,670</b>
	FISHERY AND MARINE COLLEGE, LAGOS	
002540100013	Personnel Costs	29,884,532
002540200027	Overhead costs	24,964,590
	<b>Total</b>	<b>54,849,122</b>
	FORESTRY MECHANISATION COLLEGE, AFAKA	
002541100016	Personnel Costs	9,389,884
002541200025	Overhead costs	11,334,260
	<b>Total</b>	<b>20,724,144</b>
	FEDERAL SOIL CONTROL SCHOOL, OWERRI	
002542100018	Personnel Costs	7,955,721
002542200026	Overhead costs	2,399,264
	<b>Total</b>	<b>10,354,985</b>

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION 1999 =N=
	FEDERAL SOIL CONTROL SCHOOL, JOS	
	Personnel Costs	6,755,721
	Overhead costs	1,963,036
	<b>Total</b>	<b>8,718,757</b>
	CO-OPERATIVE COLLEGE, IBADAN	
002543100010	Personnel Costs	22,463,050
002543200028	Overhead costs	2,180,000
	<b>Total</b>	<b>24,643,050</b>
	CO-OPERATIVE COLLEGE, KADUNA	
002544100013	Personnel Costs	9,379,855
002544200021	Overhead costs	3,180,000
	<b>Total</b>	<b>12,559,855</b>
	CO-OPERATIVE COLLEGE OF OJI RIVER	
002545100015	Personnel Costs	8,179,848
002545200023	Overhead costs	2,180,000
	<b>Total</b>	<b>10,359,848</b>
	TOTAL TRAINING COLLEGES FOR	
	Personnel Costs	308,148,287
	Overhead costs	188,950,040
	<b>Total</b>	<b>497,098,327</b>
	TOTAL PARASTATALS	
	Personnel Costs	2,245,722,756
	Overhead costs	1,148,764,580
	<b>GENERAL SUMMARY</b>	
	Personnel Costs	3,087,646,296
	Overhead costs	1,390,434,090
	<b>GRAND TOTAL</b>	<b>4,478,080,386</b>
<b>HEAD:00260000009 - OFFICE OF THE AUDITOR GENERAL FOR THE FEDERATION</b>		
	OVERHEAD COSTS	
002600200028	Travel and Transport	99,026,000
002600200036	Utility Services	11,782,000
002600200044	Telephone Services	9,620,000
002600200051	Stationery	15,464,000
002600200069	Maintenance of Furniture and Equipment	13,690,000
002600200077	Mtc. Of vehicles and Other Assets	31,672,000
002600200083	Consultancy Services	200,000
002600200093	Contributions and Subventions	200,000
002600200109	Training and Staff Development	52,861,772
002600200117	Entertainment and Hospitality	9,940,000
002600200125	Miscellaneous Expenses	146,537,800
002600200133	Contribution to foreign Bodies	2,400,000
002600200141	Motor vehicle advances	3,000,000
002600200158	Audit of Nigerian Embassies	55,514,000
	Project Monitoring Operations	3,960,000
	Extra Ministerial Operations	28,476,000
	Audit of Councils in FCT	3,330,000
	<b>Total</b>	<b>487,673,572</b>
	<b>SUMMARY</b>	
	Personnel Costs	242,062,156
	Overhead Costs	487,673,572
	<b>Total</b>	<b>729,735,728</b>

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION 1999 =N=
<b>HEAD:002700000009</b>	<b>- JUDICIARY</b>	
	OVERHEAD COSTS	
	SUPREME COURT OF NIGERIA	
002701200021	Travel and Transport	22,743,910
002701200039	Utility Services	6,156,420
002701200047	Telephone Services	4,100,000
002701200054	Stationery	8,800,000
002701200062	Maintenance of Furniture and Equipment	2,000,000
002701200070	Mtc. Of vehicles and Other Assets	13,490,520
002701200088	Consultancy Services	250,000
002701200096	Grants, Contributions and Subventions	210,000
002701200102	Training and Staff Development	1,752,860
002701200110	Entertainment and Hospitality	1,750,000
002701200128	Miscellaneous Expenses	13,494,930
002701200136	Contribution to foreign Bodies	
002701200144	Motor vehicle advances	566,800
	<b>Total</b>	<b>75,315,440</b>
	Personnel Costs	37,290,994
	Overhead Costs	75,315,440
	<b>Total</b>	<b>112,606,434</b>
	<b>PART II - COURT OF APPEAL</b>	
002702200023	Travel and Transport	43,974,010
002702200031	Utility Services	8,560,000
002702200049	Telephone Services	7,000,000
002702200056	Stationery	10,500,000
002702200064	Maintenance of Furniture and Equipment	3,000,000
002702200072	Mtc. Of vehicles and Other Assets	19,800,000
002702200080	Consultancy Services	5,000,000
002702200098	Grants, Contributions and Subventions	1,050,000
002702200101	Training and Staff Development	3,600,000
002702200112	Entertainment and Hospitality	1,500,200
002702200120	Miscellaneous Expenses	13,200,000
002702200146	Motor vehicle advances	1,000,000
	Election to Tribunal	
	<b>Total</b>	<b>118,184,210</b>
	Personnel Costs	103,671,950
	Overhead Costs	118,184,210
	<b>Total, Court of Appeal</b>	<b>221,856,160</b>
	<b>PART III - FEDERAL HIGH COURT</b>	
002703200025	Travel and Transport	37,504,090.00
002703200033	Utility Services	6,600,000
002703200041	Telephone Services	5,000,000
002703200058	Stationery	8,400,000
002703200066	Maintenance of Furniture and Equipment	5,000,000
002703200074	Mtc. Of vehicles and Other Assets	17,000,000
002703200082	Consultancy Services	3,000,000
002703200090	Grants, Contributions and Subventions	
002703200106	Training and Staff Development	3,600,000
002703200114	Entertainment and Hospitality	500,000
002703200127	Miscellaneous Expenses	13,033,890
	Contribution to Foreign Bodies	
002703200148	Motor vehicle advances	1,260,000
	<b>Total</b>	<b>100,897,980</b>
	Personnel Costs	109,366,356

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION 1999 =N=
	Overhead Costs	100,897,980
	Total: Federal High Court	<b>210,264,336</b>
	<b>PART IV - HIGH COURT OF JUSTICE, ABUJA</b>	
002704000028	Travel and Transport	13,244,280
002704000036	Utility Services	4,780,000
002704000044	Telephone Services	4,280,000
002704000051	Stationery	5,775,000
002704000069	Maintenance of Furniture and Equipment	3,000,000
002704000077	Mtc. Of vehicles and Other Assets	13,000,000
002704000085	Consultancy Services	1,000,000
002704000093	Grants, Contributions and Subventions	210,000
002704000109	Training and Staff Development	1,800,000
002704000117	Entertainment and Hospitality	720,000
002704000125	Miscellaneous Expenses	7,000,000
002704000133	Contribution to Foreign Bodies	
002704000141	Motor vehicle advances	200,000
	<b>Total</b>	<b>55,009,280</b>
	Personnel Costs	67,125,775
	Overhead Costs	55,009,280
	<b>Total, High Court of Justice, Abuja</b>	<b>122,135,055</b>
	<b>PART V - SHARIA COURT OF APPEAL, ABUJA</b>	
002705200020	Travel and Transport	1,800,000
002705200038	Utility Services	1,000,000
002705200046	Telephone Services	800,000
002705200053	Stationery	1,000,000
002705200061	Maintenance of Furniture and Equipment	500,000
002705200079	Mtc. Of vehicles and Other Assets	5,000,000
002705200087	Consultancy Services	
002705200095	Grants, Contributions and Subventions	50,000
002705200101	Training and Staff Development	200,000
002705200119	Entertainment and Hospitality	680,080
002705200127	Miscellaneous Expenses	2,200,000
002705200135	Contribution to Foreign Bodies	
002705200143	Motor vehicle advances	100,000
	<b>Total</b>	
	Personnel Costs	10,208,750
	Overhead Costs	13,330,080
	<b>Total</b>	<b>23,538,830</b>
	<b>PART VI - CUSTOMARY COURT OF APPEAL, ABUJA</b>	
002700020028	Travel and Transport	2,820,000
002700020036	Utility Services	1,300,000
002700020044	Telephone Services	800,000
002700020051	Stationery	1,800,000
002700020069	Maintenance of Furniture and Equipment	600,000
002700020077	Mtc. Of vehicles and Other Assets	2,985,000
002700020085	Consultancy Services	92,100
002700020093	Grants, Contributions and Subventions	100,000
002700020109	Training and Staff Development	965,000
002700020117	Entertainment and Hospitality	208,000
002700020125	Miscellaneous Expenses	2,197,200
002700020133	Contribution to Foreign Bodies	
2700020141	Motor vehicle advances	100,000
	<b>Total</b>	<b>13,967,300</b>

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION 1999 =N=
	Personnel Costs	14,629,249
	Overhead Costs	13,967,300
	<b>Total</b>	<b>28,596,549</b>
	<b>PART VII - NATIONAL JUDICIAL INSTITUTE</b>	
002708200027	Travel and Transport	6,630,000
002708200035	Utility Services	1,200,000
002708200043	Telephone Services	1,500,000
002708200056	Stationery	2,000,000
02708200068	Maintenance of Furniture and Equipment	1,000,000
002708200076	Mtc. Of vehicles and Other Assets	2,320,000
002708200084	Consultancy Services	500,000
002708200092	Grants, Contributions and Subventions	400,000
002708200108	Training and Staff Development	11,014,170
002708200116	Entertainment and Hospitality	250,000
002708200124	Miscellaneous Expenses	2,200,000
002708200140	Motor vehicle advances	
	Conferences, Seminars, Workshops for Judges of the Federation	
	Contribution to Foreign Bodies	
	Movement To Abuja	
	Furniture Loan	
	<b>Total</b>	<b>29,014,170</b>
	Personnel Costs	11,882,640
	Overhead Costs	29,014,170
	<b>Total</b>	<b>40,896,810</b>
	<b>PART VIII - JUDICIAL SERVICE COMMITTEE, FCT, ABUJA</b>	
002709200029	Travel and Transport	2,369,670
002709200037	Utility Services	500,000
002709200045	Telephone Services	800,000
002709200052	Stationery	1,000,000
002709200060	Maintenance of Furniture and Equipment	500,000
002709200078	Mtc. Of vehicles and Other Assets	1,870,000
002709200086	Consultancy Services	200,000
002709200094	Grants, Contributions and Subventions	
002709200100	Training and Staff Development	240,000
002709200118	Entertainment and Hospitality	900,000
002709200126	Miscellaneous Expenses	375,000
002709200134	Contribution to Foreign Bodies	
002709200142	Motor vehicle advances	154,000
	<b>Total</b>	<b>8,908,670</b>
	Personnel Costs	5,126,888
	Overhead Costs	8,908,670
	<b>Total</b>	<b>14,035,558</b>
	<b>PART IX - FEDERAL JUDICIAL SERVICE COMMISSION</b>	
002710200022	Travel and Transport	1,554,600
002710200030	Utility Services	381,000
002710200048	Telephone Services	195,000
002710200055	Stationery	1,650,000
002710200071	Maintenance of Furniture and Equipment	260,000
002710200089	Mtc. Of vehicles and Other Assets	546,000
002710200097	Consultancy Services	
002710200103	Grants, Contributions and Subventions	204,000
002710200111	Training and Staff Development	30,000

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION 1999 =N=
002710200129	Entertainment and Hospitality	494,000
002710200137	Miscellaneous Expenses	250,000
002710200145	Contribution to Foreign Bodies	
	Motor vehicle advances	86,000
	<b>Total</b>	<b>5,650,600</b>
	Personnel Costs	-
	Overhead Costs	5,640,600
	<b>Total</b>	<b>5,640,600</b>
	<b>NATIONAL INDUSTRIAL COURT</b>	
002700200028	Travel and Transport	6,000,000
002700200036	Utility Services	600,000
002700200044	Telephone Services	600,000
002700200051	Stationery	2,700,000
002700200069	Maintenance of Furniture and Equipment	1,100,000
002700200077	Mtc. Of vehicles and Other Assets	3,164,800
002700200085	Consultancy Services	
002700200095	Grants, Contributions and Subventions	
002700200109	Training and Staff Development	600,000
002700200117	Entertainment and Hospitality	800,000
002700200125	Miscellaneous Expenses	2,500,000
002700200133	Contribution to Foreign Bodies	
002700200141	Motor vehicle advances	200,000
	<b>Total</b>	<b>18,264,800</b>
	Personnel Costs	9,131,599
	Overhead Costs	18,264,800
	<b>Total</b>	<b>27,396,399</b>
	<b>NATIONAL JUDICIAL COUNCIL</b>	
002711200025	Travel and Transport	1,006,800
002711200032	Utility Services	250,000
002711200041	Telephone Services	300,000
002711200058	Stationery	1,281,000
002711200066	Maintenance of Furniture and Equipment	300,000
002700200074	Mtc. Of vehicles and Other Assets	550,000
002711200082	Consultancy Services	100,000
002711200090	Grants, Contributions and Subventions	
002711200106	Training and Staff Development	600,000
002711200114	Entertainment and Hospitality	2,000,000
002711200122	Miscellaneous Expenses	1,133,000
002711200130	Contribution to Foreign Bodies	
	Motor vehicle advances	
	<b>Total</b>	<b>7,520,800</b>
	Personnel Costs	9,932,367
	Overhead Costs	7,520,800
	<b>Total</b>	<b>17,453,167</b>
	LEGAL PRACTITIONER PRIVILEGE COMMITTEE, ABUJA	
002712200027	Travel & Transport	334,310
002712200035	Stationery	735,000
	Entertainment & Hospitality	
002712200043	Miscellaneous Expenses	220,000
	<b>Total</b>	<b>1,289,310</b>
	<b>GENERAL SUMMARY</b>	
	Supreme Court	112,606,434

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION 1999 =N=
	Court of appeal	221,856,160
	Federal High Court	210,264,336
	High Court of Justice, Abuja	122,135,055
	Sharia Court of Appeal Abuja	23,538,830
	Customary Court of Appeal, Abuja	28,596,549
	National Judicial Institute	40,896,810
	Judicial Service Committee, Abuja	14,035,558
	National Industrial Courts	5,640,600
	National Judicial Council	27,396,399
	Legal Practitioners and Privileges Committee	17,453,167
		1,289,310
	<b>Total</b>	<b>825,709,208</b>
	<b>CODE OF CONDUCT BUREAU</b>	<b>=N=</b>
	OVERHEAD COSTS:	
	Travel and Transport	25,000,000
	Utility Service	3,000,000
	Telephone Service	12,000,000
	Stationery	20,000,000
	Mtc. Of Furniture	5,000,000
	Mtc. Of Veh. & other Capital Assets	20,000,000
	Consultancy Service	
	Construction and Subventions	
	Training & Staff Dev.	8,000,000
	Entertainment & Hospitality	4,000,000
	Miscellaneous Expenses	2,000,000
	Contribution to Foreign Bodies	
	Motor Vehicle Advances	
	Rent of Office and Residential Accommodation	5,000,000
	<b>TOTAL</b>	<b>104,000,000</b>
	<b>SUMMARY</b>	
002005100010	Personnel Costs	50,862,910
002005200029	Overhead Costs	104,000,000
	<b>TOTAL</b>	<b>154,862,910</b>
<b>Head:002900000009</b>	<b>FEDERAL MINISTRY OF WATER RESOURCES AND RURAL DEVELOPMENT</b>	
002901200021	Travel and Transport	14,305,000
002901200039	Utility Services	4,080,000
002901200047	Telephone Services	4,085,000
002901200054	Stationery	8,000,000
002901200062	Maintenance of Furniture and Equipment	8,000,000
002901200070	Maintenance of Vehicles Other Capitals	10,000,000
002901200088	consultancy Services	100,000
002901200096	Contributions and subventions	
002901200102	Training of Staff Development	8,000,000
002901200110	Entertainment and Hospitality	3,000,000
002901200128	Miscellaneous Expenses	31,220,110
0029012001364	Contributions to Foreign Bodies	20,880,000
002901200144	Motor Vehicle Advances	4,000,000
002901200217	Pension Scheme for Parastatals	
	<b>Total</b>	<b>115,670,110</b>
	Personnel Costs	120,961,994
	Overhead Costs	115,670,110
	<b>Total</b>	<b>236,632,104</b>
	<b>PART II - PARASTATALS</b>	

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION 1999 =N=
	ANAMBRA/IMO RIVER BASIN DEVELOPMENT AUTHORITY (RBDA)	
002902100016	Personnel Costs	39,813,056
002902200023	Overhead Costs	9,231,623
	Total:	<b>49,044,679</b>



CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION 1999 =N=
	BENIN/OWENA (RBDA)	
002902100016	Personnel Costs	24,876,376
002902200025	Overhead Costs	9,231,623
	Total:	<b>34,107,999</b>
	CHAD BASIN (RBDA)	
002902100016	Personnel Costs	41,529,404
002902200025	Overhead Costs	7,537,663
	Total:	<b>49,067,067</b>
	CROSS RIVER (RBDA)	
002905100001	Personnel Costs	25,419,696
002905200002	Overhead Costs	7,501,542
	Total:	<b>32,921,238</b>
	HADEJIA-JAMA'ARE (RBDA)	
002906100001	Personnel Costs	44,257,370
002904200002	Overhead Costs	8,567,533
	Total:	<b>52,824,903</b>
	LOWER BENUE (RBDA)	
002907100001	Personnel Costs	33,300,609
002907200002	Overhead Costs	8,067,203
	<b>Total</b>	<b>41,367,812</b>
	LOWER NIGER (RBDA)	
002908100001	Personnel Costs	25,284,297
002908200002	Overhead Costs	9,125,843
	<b>Total</b>	<b>34,410,140</b>
	NIGER/DELTA (RBDA)	
002909100001	Personnel Costs	26,414,117
002909200002	Overhead Costs	8,701,596
	<b>Total</b>	<b>35,115,713</b>
	OGUN/OSHUN (RBDA)	
002910100001	Personnel Costs	38,054,424
002910200002	Overhead Costs	8,506,000
	<b>Total</b>	<b>46,560,424</b>
	SOKOTO RIMA (RBDA)	
002911100001	Personnel Costs	39,448,640
002911200002	Overhead Costs	9,506,093
	<b>Total</b>	<b>48,954,733</b>
	UPPER BENUE (RBDA)	
002912100001	Personnel Costs	36,673,965
002912200002	Overhead Costs	7,703,812
	<b>Total</b>	<b>44,377,777</b>
	UPPER NIGER (RBDA)	
002916100017	Personnel Costs	21,146,353
002916200025	Overhead Costs	9,957,983
	<b>Total</b>	<b>31,104,336</b>
	NATIONAL WATER RESOURCES INSTITUTE	
002914100001	Personnel Costs	25,261,364

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION 1999 =N=
002914900002	Overhead Costs	6,739,119
	<b>Total</b>	<b>32,000,483</b>
	SUMMARY PART II	
	Personnel Costs	421,479,671
	Overhead Costs	110,968,893
	<b>Total</b>	<b>532,448,564</b>
	<b>GENERAL SUMMARY</b>	
	Personnel Costs	542,441,665
	Overhead Costs	226,639,003
	Total:	<b>769,080,668</b>
<b>HEAD:003000000007</b>	<b>FEDERAL MINISTRY OF DEFENCE</b>	
	Personnel Costs	25,628,882,401
	Overhead Costs	6,903,447,290
	<b>Total</b>	<b>32,532,329,691</b>
<b>HEAD: 003100000009</b>	<b>- NATIONAL POPULATION COMMISSION</b>	
	OVERHEAD COSTS	
003100200027	Travel and Transport	16,300,330
003100200035	Utility Services	9,200,000
003100200043	Telephone Services	8,000,000
003100200050	Stationery	12,000,000
003100200068	Maintenance of Furniture and Equipment	10,250,000
003100200076	Mtc. Of vehicles and Other Assets	17,033,000
003100200084	Consultancy Services	1,000,000
003100200092	Grants, Contributions and Subventions	309,000
003100200108	Training and Staff Development	6,100,000
003100200116	Entertainment and Hospitality	841,000
003100200124	Miscellaneous Expenses	8,000,000
003100200132	Contribution to Foreign Bodies	5,000,000
003100200140	Motor vehicle advances	2,300,000
003100200157	A.P.C	17,000,000
	<b>Total</b>	<b>113,333,330</b>
	GENERAL SUMMARY	
	Personnel Costs	475,341,867
	Overhead Costs	113,333,330
	<b>Total</b>	<b>588,675,197</b>
<b>HEAD:003200000008</b>	<b>- FEDERAL MINISTRY OF EDUCATION</b>	
003201200020	Travel and Transport	53,000,000
003201200038	Utility Services	13,067,000
003201200046	Telephone Services	9,380,000
003201200053	Stationery	18,043,200
003201200061	Maintenance of Furniture and Equipment	41,468,000
003201200079	Mtc. Of vehicles and Other Assets	60,836,050
003201200087	Consultancy Services	15,989,000
003201200095	Grants, Contributions and Subventions	84,418,840
003201200101	Training and Staff Development	48,630,000
003201200119	Entertainment and Hospitality	700,000
003201200127	Miscellaneous Expenses	30,450,000
003201200135	Contribution to Foreign Bodies	145,416,470
003201200143	Motor vehicle advances	5,300,000
003201200224	Welfare of Nigerian Students Overseas	27,000,000
003201200232	Development of Primary School Science	1,000,000
003201200257	Primary School Library Development	500,000
003201200265	Insurance for Government Property	
	Monitoring of UBE Programme Nation wide	
	Bank Charges 2.5%	

<b>CLASSIFICATION CODE</b>	<b>DETAILS EXPENDITURE</b>	<b>APPROPRIATION 1999 =N=</b>
003201200281	Pension Scheme	
	<b>Total</b>	<b>555,198,560</b>

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION 1999 =N=
	<b>MAIN MINISTRY SUMMARY</b>	
	Personnel Costs	489,789,926
	Overhead Costs	555,198,560
	<b>Total</b>	<b>1,044,988,486</b>
	<b>(Parastatals) Part II</b>	
	National Teachers Institute	
003232100014	Personnel Costs	64,239,576
003232200023	Overhead Costs	43,320,000
	<b>Total</b>	<b>107,559,576</b>
	National Education Bank	
003232100016	Personnel Costs	34,911,074
003232200025	Overhead Costs	16,758,000
	<b>Total</b>	<b>51,669,074</b>
	JAMB	
003233100016	Personnel Costs	74,325,871
003233200025	Overhead Costs	41,476,060
	<b>Total</b>	<b>115,801,931</b>
	W.A.E.C	
003235100011	Personnel costs	42,623,232
003235200020	Overhead Costs	31,920,000
	<b>Total</b>	<b>74,543,232</b>
	MASS LITERACY COMMISSION	
003236100013	Personnel Costs	18,482,024
003236200022	Overhead Costs	42,631,000
	<b>Total</b>	<b>61,113,024</b>
	NORMADIC EDUCATION COMMISSION	
003237100016	Personnel costs	51,081,068
003226200022	Overhead Costs	40,631,000
	<b>Total</b>	<b>91,712,068</b>
	INSTRUMENTAL MATERIALS	
	Personnel costs	
	Overhead Costs	14,544,440
	<b>Total</b>	<b>14,544,440</b>
	NATIONAL EDUCATION RESEARCH DEV. COUNCIL	
003238100018	Personnel costs	73,923,340
003238200026	Overhead Costs	34,998,000
	<b>Total</b>	<b>108,921,340</b>
	NATIONAL EXAMINATION COUNCIL (NECO)	
002339100010	Personnel costs	26,556,200
003239200029	Overhead Costs	30,210,000
	<b>Total</b>	<b>56,766,200</b>
	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	
003240100012	Personnel costs	76,620,080
003240200022	Overhead Costs	48,000,000
	<b>Total</b>	<b>124,620,080</b>
	OUTSTANDING LIABILITIES BY NABTEB	
003284100016	Personnel costs	-
003284200024	Overhead Costs	-
	<b>Total</b>	

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION 1999 =N=
	INSTITUTION FOR EDUCATION PLANNERS	
003241100015	Personnel costs	6,022,416
003241200024	Overhead Costs	10,830,000
	<b>Total</b>	<b>16,852,416</b>
	TEACHERS REGISTRATION COUNCIL	
003242100017	Personnel costs	3,875,500
003242200026	Overhead Costs	2,280,000
	<b>Total</b>	<b>6,155,500</b>
	EDUCATION TAX FUND	
00323100013	Personnel costs	12,928,500
00323200022	Overhead Costs	32,124,550
	<b>Total</b>	<b>45,053,050</b>
	<b>SUMMARY PARASTATALS II</b>	
	Personnel costs	485,588,881
	Overhead Costs	390,057,950
	<b>Total</b>	<b>875,646,831</b>
	<b>PART III UNITY SCHOOLS</b>	
	F.G.C OKPOSI	
002381100019	Personnel costs	24,535,514
003281200028	Overhead Costs	3,050,100
003281200214	Meal Subsidy	6,234,740
	<b>Total</b>	<b>33,820,354</b>
	F.G.G.C UMUAHIA	
003285100018	Personnel costs	20,783,132
003285200026	Overhead Costs	3,050,100
003285200034	Meal Subsidy	6,649,780
	<b>Total</b>	<b>30,483,012</b>
	F.G.C KWALI	
003286100010	Personnel costs	37,040,845
003286200028	Overhead Costs	4,154,450
003286200036	Meal Subsidy	19,800,580
	<b>Total</b>	<b>60,995,875</b>
	F.G.C. BWARI	
003287100013	Personnel costs	37,313,566
003287200021	Overhead Costs	3,418,220
003287200039	Meal Subsidy	9,531,770
	<b>Total</b>	<b>50,263,556</b>
	F.G.C. GANYE	
003288100015	Personnel costs	20,994,362
0003288200023	Overhead Costs	2,497,930
003288200031	Meal Subsidy	6,960,040
	<b>Total</b>	<b>30,452,332</b>
	F.G.C. YOLA	
003289100017	Personnel costs	33,106,862
003289200025	Overhead Costs	3,918,220
003289200033	Meal Subsidy	13,848,160
	<b>Total</b>	<b>50,873,242</b>
	<b>F.G.C. IKOT IKPENE</b>	
003290100019	Personnel costs	35,572,968
003290200028	Overhead Costs	3,918,220

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION 1999 =N=
003290200036	Meal Subsidy	12,188,250
	<b>Total</b>	<b>51,679,438</b>
	F.G.G.C IKOT-OBLO-TONES	
3291100036	Personnel Cost	29,575,436
3291200020	Overhead Cost	2,497,930
3291200030	Meal Subsidy	7,207,530
	<b>Total</b>	<b>39,280,896</b>
	F.G.C. NISE	
3292100014	Personnel Cost	20,945,212
3292200022	Overhead Cost	2,497,930
3292200030	Meal Subsidy	4,399,030
	<b>Total</b>	<b>27,842,172</b>
	F.G.G.C. ONITSHA	
3293100016	Personnel Cost	28,976,716
3293200024	Overhead Cost	4,154,450
3293200032	Meal Subsidy	18,034,670
	<b>Total</b>	<b>51,165,836</b>
	F.G.C. AZARE	
3294100019	Personnel Cost	34,000,796
3294200027	Overhead Cost	3,418,220
3294200035	Meal Subsidy	14,014,250
	<b>Total</b>	<b>51,433,266</b>
	F.G.G.C BAUCHI	
3295100011	Personnel Cost	30,821,467
3295200029	Overhead Cost	4,154,452
3295200037	Meal Subsidy	12,508,650
	<b>Total</b>	<b>47,484,569</b>
	F.G.C. VANDEIKYA	
2396100013	Personnel Cost	21,879,282
3296200021	Overhead Cost	2,497,930
3296200039	Meal Subsidy	4,422,750
	<b>Total</b>	<b>28,799,962</b>
	F.G.C. GBOKO	
3297100016	Personnel Cost	30,434,508
3297200024	Overhead Cost	3,050,100
3297200032	Meal Subsidy	13,456,900
	<b>Total</b>	<b>46,941,508</b>
	F.G.C. MAIDUGURI	
3298100018	Personnel Cost	27,557,040
3298200026	Overhead Cost	3,418,220
3298200034	Meal Subsidy	14,619,450
	<b>Total</b>	<b>45,594,710</b>
	F.G.G.C MONGUNO	
3299100010	Personnel Cost	20,154,984
3299200028	Overhead Cost	3,108,429
3299200036	Meal Subsidy	4,742,530
	<b>Total</b>	<b>28,005,943</b>
	F.G.C IKOM	
3210010015	Personnel Cost	31,209,120

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION 1999 =N=
3210020023	Overhead Cost	4,154,450
3210020031	Meal Subsidy	13,990,950
	Total	<b>49,354,520</b>
	F. G.G.C CALABAR	
3210110017	Personnel Cost	34,525,318
3210120025	Overhead Cost	4,152,450
3212120033	Meal Subsidy	14,844,750
	Total	<b>53,522,518</b>
	F.S.C. OGOJA	
3210210018	Personnel Cost	22,474,412
3210220026	Overhead Cost	2,497,930
3210220034	Meal Subsidy	9,816,380
	Total	<b>34,788,722</b>
	F.G.G.C. IBUSA	
3210310019	Personnel Cost	25,965,352
3210320027	Overhead Cost	2,497,930
3210320035	Meal Subsidy	7,029,640
	Total	<b>35,492,922</b>
	F.G.C WARRI	
3210410010	Personnel Cost	33,335,762
3210420028	Overhead Cost	5,442,860
3210420036	Meal Subsidy	20,549,590
	Total	<b>59,328,212</b>
	F.G.C BENIN	
3210510011	Personnel Cost	44,435,048
3210520029	Overhead Cost	4,522,560
3210520037	Meal Subsidy	17,370,170
	Total	<b>66,327,778</b>
	F.G.G.C. IBILLO	
3210610013	Personnel Cost	20,623,720
3210620021	Overhead Cost	3,418,220
3210620039	Meal Subsidy	15,402,090
	Total	<b>39,444,030</b>
	F.G.C ENUGU	
3210710014	Personnel Cost	47,362,636
3210720022	Overhead Cost	5,258,800
3210720030	Meal Subsidy	22,409,580
	Total	<b>75,031,016</b>
	F.G.G.C LEJJA	
3210810015	Personnel Cost	20,144,572
3210820023	Overhead Cost	2,497,930
3210820030	Meal Subsidy	3,709,300
	Total	<b>26,351,802</b>
	F.G.C. OWERRI	
3210910016	Personnel Cost	38,361,522
3210920024	Overhead Cost	3,918,220
321090032	Meal Subsidy	18,212,110
	Total	<b>60,491,852</b>
	F.G.C. OKIGWE	

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION 1999 =N=
3211010018	Personnel Cost	31,819,490
3211020026	Overhead Cost	3,818,220
3211020034	Meal Subsidy	14,524,570
	Total	<b>50,162,280</b>



CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION 1999 =N=
	F.G.G.C. KAUZAURE	
3211110010	Personnel Cost	35,447,512
32111120028	Overhead Cost	3,418,220
3211120036	Meal Subsidy	15,105,670
	Total:	<b>53,971,402</b>
	F.G.G.C. KIYAWA	
3211210011	Personnel Cost	20,820,356
3211220029	Over Cost	2,169,556
3211220037	Meal Subsidy	5,622,290
	Total	<b>28,612,202</b>
	F. G.C. KADUNA	
3211310012	Personnel Cost	44,086,186
3211320020	Overhead Cost	4,338,510
3211320038	Meal Subsidy	20,347,040
	Total:	<b>68,771,736</b>
	F. G.C. ZARIA	
3211410013	Personnel Cost	24,500,133
3211420021	Overhead Cost	3,608,429
3211420039	Meal Subsidy	4,717,280
	Total:	<b>32,825,842</b>
	F.G.C. KANO	
3211510041	Personnel Cost	32,078,989
3211520022	Overhead Cost	4,154,450
3211520030	Meal Subsidy	13,599,460
	Total:	<b>49,832,899</b>
	F.G.G.C. MIN-DIBIR	
3211610016	Personnel Cost	20,505,158
3211620024	Overhead Cost	2,497,930
3211620032	Meal Subsidy	4,456,390
	Total:	<b>27,459,478</b>
	F.G.C. UGWOLAWO	
3211710017	Personnel Cost	27,946,655
3211720025	Overhead Cost	3,050,100
3211720033	Meal Subsidy	17,855,490
	Total:	<b>48,852,245</b>
	F.G.C. KABBA	
3211810018	Personnel Cost	20,894,769
3211820026	Overhead Cost	2,497,930
3211820034	Meal Subsidy	5,821,632
	Total:	<b>29,214,331</b>
	F.G.C. OMU-ARAN	
3211910019	Personnel Cost	20,928,170
3211920027	Overhead Cost	3,108,429
3211920035	Meal Subsidy	5,902,670
	Total:	<b>29,939,269</b>
	F.G.G.C ILORIN	
3212010010	Personnel Cost	50,495,810
3212020028	Overhead Cost	4,318,220
3212020036	Meal Subsidy	19,667,190

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION 1999 =N=
	Total:	<b>74,481,220</b>
	F.G.C. DAURA	
3212110012	Personnel Cost	25,748,536
3212120020	Overhead Cost	3,418,220
3212120038	Meal Subsidy	15,211,950
	Total:	<b>44,378,706</b>
	F.G.G.C. BAKORI	
3212210013	Personnel Cost	31,673,166
3212220021	Overhead Cost	3,918,220
3212220039	Meal Subsidy	15,828,580
	Total:	<b>51,419,966</b>
	F.G.G.C GWANDU	
3212310014	Personnel Cost	20,008,695
3212320022	Overhead Cost	2,497,930
3212320030	Meal Subsidy	4,752,450
	Total:	<b>27,259,075</b>
	F.G.C. BIRNIN YAURI	
3212410015	Personnel Cost	20,121,552
32112420023	Overhead Cost	2,497,930
3212420031	Meal Subsidy	4,422,680
	Total:	<b>27,042,162</b>
	KINGS COLLEGE	
3212510016	Personnel Cost	90,214,020
3212520024	Overhead Cost	5,102,216
3212520032	Meal Subsidy	34,529,690
	Total:	<b>129,845,926</b>
	QUEENS COLLEGE	
3212610018	Personnel Cost	86,543,472
3212620026	Overhead Cost	5,074,740
3212620034	Meal Subsidy	23,062,620
	Total:	<b>114,680,832</b>
	F.G.C. IJANIKIN	
3212710019	Personnel Cost	76,269,340
3212720027	Overhead Cost	4,338,510
3212720035	Meal Subsidy	21,058,150
	Total:	<b>101,666,000</b>
	F.G.G.C BIDA	
2312810010	Personnel Cost	28,170,662
3212820028	Overhead Cost	2,897,932
3212820036	Meal Subsidy	9,994,260
	Total:	<b>41,062,854</b>
	SULEJA ACADEMY	
3212910011	Personnel Cost	31,673,060
3212920029	Overhead Cost	2,997,932
321920037	Meal Subsidy	9,441,293
	Total:	<b>44,112,285</b>
	F.G.C. MINNA	
3213010012	Personnel Cost	34,967,170
3213020020	Overhead Cost	4,154,450

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION 1999 =N=
3213020038	Meal Subsidy	15,157,490
	Total	<b>54,279,110</b>

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION 1999 =N=
	F.G.G.C NEW BUSA	
32131110014	Personnel Cost	28,170,662
3213120022	Overhead Cost	2,897,932
3213120030	Meal Subsidy	10,421,160
	Total	<b>41,489,754</b>
	F.G.G.C. SHAGAMU	
3213210015	Personnel Cost	40,536,881
3213220023	Overhead Cost	3,970,390
3213220031	Meal Subsidy	23,773,700
	Total	<b>68,280,971</b>
	F.G.C. ODOGBOLU	
32113310016	Personnel Cost	50,445,033
3213320024	Overhead Cost	4,154,450
32113320032	Meal Subsidy	25,398,720
	Total	<b>79,998,203</b>
	F.G.G.C AKURE	
3213410017	Personnel Cost	49,762,857
32134420025	Overhead Cost	4,286,340
3213420025	Meal Subsidy	20,654,950
	Total	<b>74,704,147</b>
	F.G.C IDO-ANI	
3213510018	Personnel Cost	46,615,827
3213520026	Overhead Cost	3,819,214
3213520034	Meal Subsidy	18,105,390
	Total	<b>68,540,431</b>
	F.G.G.C IPETUMADU	
3213610010	Personnel Cost	21,048,668
32113620028	Overhead Cost	3,418,220
3213620036	Meal Subsidy	6,080,620
	Total	<b>30,547,508</b>
	F.G.C. IKIRUN	
3213710011	Personnel Cost	30,053,942
3213720029	Overhead Cost	2,497,930
2313720037	Meal Subsidy	6,584,340
	Total	<b>39,136,212</b>
	F.G.G.C. OYO	
3213810012	Personnel Cost	40,800,666
3213820020	Overhead Cost	3,108,429
3213820038	Meal Subsidy	21,518,850
	Total	<b>65,427,945</b>
	F.G.C OGBOMOSHO	
3213910013	Personnel Cost	45,859,864
3113920021	Overhead Cost	4,154,450
3213920039	Meal Subsidy	20,430,030
	Total	<b>70,444,344</b>
	F.G.G.C. LANTANG	
3214010015	Personnel Cost	33,698,339
3214020023	Overhead Cost	4,154,450
3214020031	Meal Subsidy	14,275,140
	Total	<b>52,127,929</b>

<b>CLASSIFICATION CODE</b>	<b>DETAILS EXPENDITURE</b>	<b>APPROPRIATION 1999 =N=</b>

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION 1999 =N=
	<b>F.G.C. JOS</b>	
3214110017	Personnel Cost	43,538,388
3214120025	Overhead Cost	3,418,220
3214120033	Meal Subsidy	18,129,530
	Total	<b>65,086,138</b>
	<b>F.G.G.C. ABULOMA</b>	
3214210018	Personnel Cost	47,986,938
3214220026	Overhead Cost	4,154,450
3214220034	Meal Subsidy	19,623,680
	Total	<b>71,765,068</b>
	<b>F.G.C. PORTHARCOURT</b>	
2314310019	Personnel Cost	44,115,766
3214320027	Overhead Cost	4,154,450
3214320035	Meal Subsidy	19,730,410
	Total	<b>68,000,626</b>
	<b>F.G.C. SOKOTO</b>	
3214410010	Personnel Cost	23,972,198
3214420028	Overhead Cost	5,258,800
3214420036	Meal Subsidy	18,116,850
	Total	<b>47,347,848</b>
	<b>F.S.C. SOKOTO</b>	
3214510011	Personnel Cost	21,623,778
3214520029	Overhead Cost	3,108,429
3214520029	Meal Subsidy	7,741,160
	Total	<b>32,473,367</b>
	<b>F.G.G.C GUSAU</b>	
2314610013	Personnel Cost	25,641,532
3214620021	Overhead Cost	3,266,052
3214620039	Meal Subsidy	12,555,660
	Total	<b>41,463,244</b>
	<b>F.G.G.C. JALINGO</b>	
3214710014	Personnel Cost	20,545,135
3214720022	Overhead Cost	3,108,429
3214720030	Meal Subsidy	7,504,000
	Total	<b>31,157,564</b>
	<b>F.G.G.C. WUKARI</b>	
3214810015	Personnel Cost	24,842,018
2314820023	Overhead Cost	4,154,450
3214820031	Meal Subsidy	16,303,330
	Total	<b>45,299,798</b>
	<b>F.G.C. PORTISKUM</b>	
3214910016	Personnel Cost	29,928,271
3214920024	Overhead Cost	3,297,932
3214920032	Meal Subsidy	10,883,630
	Total	<b>44,109,833</b>
	<b>F.G.C. BANI-YADI</b>	
3215010017	Personnel Cost	20,252,054
3215020025	Overhead Cost	2,497,930
3215020033	Meal Subsidy	5,568,131
	Total	<b>28,318,115</b>

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION 1999 =N=

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION 1999 =N=
	F.T.C. OHANSO	
3215110019	Personnel Cost	20,127,746
3215120027	Overhead Cost	3,234,160
3215120035	Meal Subsidy	5,546,950
	Total	<b>28,908,856</b>
	F.T.C. OROZO	
3215210010	Personnel Cost	25,303,158
3215220028	Overhead Cost	4,944,100
3215220036	Meal Subsidy	15,285,290
	Total	<b>45,532,548</b>
	F.T.C UYO	
3215310011	Personnel Cost	20,695,610
3215320023	Overhead Cost	3,418,220
3215320031	Meal Subsidy	4,941,850
	Total	<b>29,055,680</b>
	F.T.C. OTUKPO	
3215410014	Personnel Cost	21,896,280
3215420022	Overhead Cost	3,418,220
3215420030	Meal Subsidy	11,714,170
	Total	<b>37,028,670</b>
	F.T.C. LASSA	
3215510013	Personnel Cost	28,727,586
3215520021	Overhead Cost	3,234,160
3215520039	Meal Subsidy	5,031,310
	Total	<b>36,993,056</b>
	F.T.C. KAFANCHAN	
3215610015	Personnel Cost	20,474,728
3215620023	Overhead Cost	3,234,160
32156220031	Meal Subsidy	11,191,560
	Total	<b>34,900,448</b>
	F. C. T. ZURU	
3215710016	Personnel Cost	22,691,900
3215720024	Overhead Cost	4,234,160
3215720032	Meal Subsidy	6,685,350
	Total	<b>33,611,410</b>
	F.C.T YABA	
3215810017	Personnel Cost	40,473,766
3215820025	Overhead Cost	4,338,510
3215820033	Meal Subsidy	8,881,350
	Total	<b>53,693,626</b>
	F.C.T. SHIRORO	
3215910018	Personnel Cost	20,154,400
3215920020	Overhead Cost	3,234,160
3215920034	Meal Subsidy	6,306,220
	Total	<b>29,694,780</b>
	F.C.T JUBU IMUSHIN	
3216010014	Personnel Cost	32,674,680
3216020021	Overhead Cost	3,050,104
3216020039	Meal Subsidy	4,788,004
	Total	<b>40,512,788</b>



<b>CLASSIFICATION CODE</b>	<b>DETAILS EXPENDITURE</b>	<b>APPROPRIATION 1999 =N=</b>

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION 1999 =N=
	F.T.C. ILESHA	
3216110011	Personnel Cost	32,425,583
3216120029	Overhead Cost	3,115,280
3216120037	Meal Subsidy	6,140,280
	Total	<b>41,681,143</b>
	F.T.C. JALINGO	
2316210012	Personnel Cost	20,307,529
3216220020	Overhead Cost	31,155,280
3216220038	Meal Subsidy	5,498,830
	Total	<b>56,961,639</b>
	F.G.C. OTOBI	
	Personnel Cost	20,444,382
	Overhead Cost	832,644
	Meal Subsidy	1,474,250
	Total	<b>22,751,276</b>
	F.G.C. IKOLE	
	Personnel Cost	
	Overhead Cost	
	Meal Subsidy	
	Total	-
	F.G.G.C ARAMOKO	
	Personnel Cost	
	Overhead Cost	
	Meal Subsidy	
	Total	-
	F.G.G.C. IMINING	
	Personnel Cost	
	Overhead Cost	
	Meal Subsidy	-
	Total	-
	F.G.C. ODIKOLOKUNA	
	Personnel Cost	
	Overhead Cost	
	Meal Subsidy	
	Total	-
	F.G.G.C. ABAKILIKI	
	Personnel Cost	
	Overhead Cost	
	Meal Subsidy	
	Total	-
	F.G.C. KEFFI	
	Personnel Cost	
	Overhead Cost	
	Meal Subsidy	-
	Total	-
	F.G.G.C. KIYANA	
	Personnel Cost	
	Overhead Cost	
	Meal Subsidy	-
	Total	-

<b>CLASSIFICATION CODE</b>	<b>DETAILS EXPENDITURE</b>	<b>APPROPRIATION 1999 =N=</b>

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION 1999 =N=
	F.G.C. OHAFIA	
	Personnel Cost	
	Overhead Cost	
	Meal Subsidy	-
	Total	
	F.G.C. BILINE	
	Personnel Cost	
	Overhead Cost	
	Meal Subsidy	-
	Total	-
	F.G.G.C. DADINKOWA	
	Personnel Cost	
	Overhead Cost	
	Meal Subsidy	-
	Total	-
	F.G.G.C ANKA	
	Personnel Cost	
	Overhead Cost	
	Meal Subsidy	-
	Total	-
	F.G.C. GUMI	
	Personnel Cost	
	Overhead Cost	
	Meal Subsidy	-
	Total	-
	F.G.C. (BOYS) KARU	
	Personnel Cost	
	Overhead Cost	
	Meal Subsidy	-
	Total	-
	F.G.C. PUBUCHI	
	Personnel Cost	
	Overhead Cost	
	Meal Subsidy	-
	Total	-
	F.G.G.C. ABAJI	
	Personnel Cost	
	Overhead Cost	
	Meal Subsidy	
	Total	-
	F.T.C. IKARE	
	Personnel Cost	
	Overhead Cost	
	Meal Subsidy	-
	Total	-
	F.C.T. UROMI	
	Personnel Cost	
	Overhead Cost	
	Meal Subsidy	-
	Total	-

<b>CLASSIFICATION CODE</b>	<b>DETAILS EXPENDITURE</b>	<b>APPROPRIATION 1999 =N=</b>

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION 1999 =N=
	F.C.T. YENOGOA	
	Personnel Cost	
	Overhead Cost	
	Meal Subsidy	
	<b>Total</b>	-
	NEW UNITY SCHOOL	
	Personnel Cost	
	Overhead Cost	
	Meal Subsidy	-
	Total	
	<b>SUMMARY UNITY SCHOOL</b>	
	Personnel Cost	2,563,847,378
	Overhead Cost	281,410,440
	Meal Subsidy	989,899,180
	<b>Total</b>	<b>3,835,156,998</b>
	<b>EDUCATION PART IV (NUC)</b>	
	<b>SECRETARIAT</b>	
3202100013	Personnel Cost	159,005,481
3202100022	Overhead Cost	96,661,770
	<b>Total</b>	<b>255,667,251</b>
	<b>STABILISATION</b>	
3205100010	Personnel Cost	
3205200029	Overhead Cost	
	Total	
	<b>UNIBADAN</b>	
3206100012	Personnel Cost	598,726,550
3206200021	Overhead Cost	258,160,450
	<b>Total</b>	<b>856,887,000</b>
	<b>UNILAG</b>	
3207100015	Personnel Cost	556,603,274
3207200024	Overhead Cost	224,228,640
	<b>Total</b>	<b>780,831,914</b>
	<b>U. N. N</b>	
3208100017	Personnel Cost	661,961,992
3208200026	Overhead Cost	265,769,280
	<b>Total</b>	<b>927,731,272</b>
	<b>A. B. U ZARIA.</b>	
3209100019	Personnel Cost	609,563,573
3209200028	Overhead Cost	265,402,020
	<b>Total</b>	<b>874,965,593</b>
	<b>OAU ILE -IFE</b>	
32110100012	Personnel Cost	631,840,436
32110200021	Overhead Cost	265,186,710
	<b>Total</b>	<b>897,027,146</b>
	<b>UNIBEN</b>	
3211100015	Personnel Cost	563,740,024
3211200024	Overhead Cost	256,287,020
	<b>Total</b>	<b>820,027,044</b>

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION 1999 =N=
	<b>UNI JOS</b>	
3212100017	Personnel Cost	404,848,229
3212200026	Over Cost	222,665,500
	<b>Total</b>	<b>627,513,729</b>
	<b>UNICAL</b>	
3213100019	Personnel Cost	302,822,177
2313200028	Over Cost	116,873,040
	<b>Total</b>	<b>419,695,217</b>
	<b>BUK KANO</b>	
3214100012	Personnel Cost	256,874,499
3214200021	Over Cost	97,088,580
	<b>Total</b>	<b>353,963,079</b>
	<b>UNIMAID</b>	
3215100014	Personnel Cost	263,091,208
3215200032	Over Cost	99,978,100
	<b>Total</b>	<b>363,069,308</b>
	<b>USMAN DAN FODIO</b>	
3216100016	Personnel Cost	183,479,806
3216200025	Over Cost	82,564,450
	<b>Total</b>	<b>266,044,256</b>
	<b>UNILORIN</b>	
3217100019	Personnel Cost	397,688,991
3217200028	Over Cost	151,052,270
	<b>Total</b>	<b>548,741,261</b>
	<b>UNIPORT</b>	
3218100011	Personnel Cost	355,590,425
3218200020	Over Cost	137,964,260
	<b>Total</b>	<b>493,554,685</b>
	<b>BAUCHI</b>	
3219100013	Personnel Cost	142,502,052
3219200022	Over Cost	62,508,400
	<b>Total</b>	<b>205,010,452</b>
	<b>OWERRI</b>	
3220100013	Personnel Cost	171,005,266
3220200024	Over Cost	74,460,180
	<b>Total</b>	<b>245,465,446</b>
	<b>AKURE</b>	
3221100018	Personnel Cost	130,718,297
3221200027	Over Cost	58,904,920
	<b>Total</b>	<b>189,623,217</b>
	<b>MINNA</b>	
3222100010	Personnel Cost	100,257,441
3222200029	Over Cost	47,439,400
	<b>Total</b>	<b>147,696,841</b>
	<b>YOLA</b>	
3223100012	Personnel Cost	108,468,797
3223200021	Over Cost	51,359,450
	<b>Total</b>	<b>159,828,247</b>

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION 1999 =N=
	<b>UNI ABUJA</b>	
3224100015	Personnel Cost	60,514,179
3224200024	Over Cost	35,693,570
	<b>Total</b>	<b>96,207,749</b>
	<b>UYO</b>	
3225100017	Personnel Cost	231,389,418
3225200026	Over Cost	96,457,790
	<b>Total</b>	<b>327,847,208</b>
	<b>AWKA</b>	
3226100019	Personnel Cost	193,176,594
3226200028	Over Cost	80,592,860
	<b>Total</b>	<b>273,769,454</b>
	<b>NATIONAL MATH CENTRE</b>	
3227100012	Personnel Cost	38,310,631
3227200021	Over Cost	17,857,020
	<b>Total</b>	<b>56,167,651</b>
	<b>FRENCH LANGUAGE VILLAGE</b>	
322810001	Personnel Cost	25,895,486
3228200023	Over Cost	12,411,690
	<b>Total</b>	<b>38,307,176</b>
	<b>ARABIC LANGUAGE CENTRE</b>	
3229100016	Personnel Cost	18,497,981
3229100025	Over Cost	9,524,720
	<b>Total</b>	<b>28,022,701</b>
	<b>D.A.C. ZARIA</b>	
3230100019	Personnel Cost	38,755,626
3230200028	Over Cost	18,045,830
	<b>Total</b>	<b>56,801,456</b>
	<b>INSTITUTE OF NIGERIAN LANGUAGES ABA</b>	
3231100012	Personnel Cost	32,113,209
3231200021	Over Cost	22,452,680
	<b>Total</b>	<b>54,565,889</b>
	<b>SUMMARY NUC</b>	
	Personnel Cost	7,237,441,712
	Over Cost	3,127,590,600
	<b>Total</b>	<b>10,365,032,312</b>
	<b>EDUCATION PART V: NATIONAL BOARD FOR TECHNICAL EDUCATION</b>	
	<b>SECRETARIAT</b>	
3203100015	Personnel Cost	179,105,990
3203100024	Over Cost	86,879,080
	<b>Total</b>	<b>265,985,070</b>
	<b>AREAS SECRETARIAT</b>	
3243100019	Personnel Cost	
3243200028	Over Cost	
	<b>Total</b>	-
	<b>ADO-EKITI</b>	
23444100012	Personnel Cost	211,693,925
2344200021	Over Cost	70,615,700



CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION 1999 =N=
	<b>Total</b>	<b>282,309,625</b>
	BAUCHI	
3245100014	Personnel Cost	210,057,175
3245200023	Over Cost	73,404,690
	<b>Total</b>	<b>283,461,865</b>
	BIDA	
3246100016	Personnel Cost	222,463,468
3246200025	Over Cost	59,773,940
	<b>Total</b>	<b>282,237,408</b>
	IDAH	
3247100019	Personnel Cost	216,665,189
3247200028	Over Cost	68,833,920
	<b>Total</b>	<b>285,499,109</b>
	ILARO	
3248100011	Personnel Cost	123,647,015
3248200020	Over Cost	36,566,800
	<b>Total</b>	<b>160,213,815</b>
	KAURA-NAMODA	
3249100013	Personnel Cost	204,547,025
3249200022	Over Cost	51,454,330
	<b>Total</b>	<b>256,001,355</b>
	MUBI	
3250100015	Personnel Cost	173,024,553
3250200024	Over Cost	64,615,590
	<b>Total</b>	<b>237,640,143</b>
	NASARAWA	
3251100018	Personnel Cost	149,352,226
3251200027	Over Cost	52,220,240
	<b>Total</b>	<b>201,572,466</b>
	U/AFIKPO	
2352100010	Personnel Cost	346,244,546
3252200029	Over Cost	84,022,500
	<b>Total</b>	<b>430,267,046</b>
	YABA COLLEGE OF TECHNOLOGY	
3253100012	Personnel Cost	414,824,941
3253200021	Over Cost	121,482,980
	<b>Total</b>	<b>536,307,921</b>
	KADUNA POLYTECHNIC	
3254100015	Personnel Cost	109,151,953
3254200024	Over Cost	24,833,080
	<b>Total</b>	<b>133,985,033</b>
	FEDERAL POLY OFFA	
2355100017	Personnel Cost	
3255200026	Over Cost	
	<b>Total</b>	
	EDE	
3256100019	Personnel Cost	104,082,940

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION 1999 =N=
3256200028	Over Cost	22,743,480
	<b>Total</b>	<b>126,826,420</b>

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION 1999 =N=
	<b>AUCHI</b>	
3257100012	Personnel Cost	295,550,140
	Over Cost	89,467,230
	<b>Total</b>	<b>385,017,370</b>
	<b>NEKEDE</b>	
3257100012	Personnel Cost	202,064,822
3257200021	Over Cost	82,999,750
	<b>Total</b>	<b>285,064,572</b>
	<b>OKO</b>	
3259100016	Personnel Cost	215,819,235
3259200025	Over Cost	88,489,750
	<b>Total</b>	<b>304,308,985</b>
	<b>DAMTURU</b>	
3260100012	Personnel Cost	48,287,951
3260200021	Over Cost	30,237,070
	<b>Total</b>	<b>78,525,021</b>
	<b>SUMMARY NBTE</b>	
	Personnel Cost	3,536,228,184
	Over Cost	1,164,091,600
	<b>Total</b>	<b>4,700,319,784</b>
	<b>EDUCATION PART VI: NATIONAL COMMISSION FOR COLLEGES OF EDUCATION</b>	
EXPLANATORY NOTES	SECRETARIAT	
3204100018	Personnel Cost	217,215,751
2304100027	Over Cost	101,581,520
	<b>Total</b>	<b>318,797,271</b>
	<b>FEDERAL COLLEGE OF EDUCATION, ABEOKUTA</b>	
3261100012	Personnel Cost	84,126,854
3261200021	Over Cost	31,529,290
	<b>Total</b>	<b>115,656,144</b>
	<b>FEDERAL COLLEGE OF EDUCATION AKOKA</b>	
2362100014	Personnel Cost	69,556,890
3262200023	Over Cost	38,968,010
	<b>Total</b>	<b>108,524,900</b>
	<b>FEDERAL COLLEGE OF EDUCATION, ASABA</b>	
3263100016	Personnel Cost	78,826,422
3263200025	Over Cost	39,392,610
	<b>Total</b>	<b>118,219,032</b>
	<b>FEDERAL COLLEGE EDUCATION, BAUCHI</b>	
3265100019	Personnel Cost	58,406,092
3264200028	Over Cost	31,007,070
	<b>Total</b>	<b>89,413,162</b>
	<b>FEDERAL COLLEGE OF EDUCATION, GOMBE</b>	
3265100011	Personnel Cost	66,415,237
3265200020	Over Cost	32,219,870
	<b>Total</b>	<b>98,635,107</b>
	<b>FEDERAL COLLEGE OF EDUCATION, GUSAU</b>	
3266100013	Personnel Cost	61,710,323

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION 1999 =N=
3266200022	Over Cost	26,211,450
	<b>Total</b>	<b>87,921,773</b>

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION 1999 =N=
	FEDERAL COLLEGE OF EDUCATION, KANO	
3267100016	Personnel Cost	71,584,950
3267200025	Over Cost	30,391,850
	<b>Total</b>	<b>101,976,800</b>
	FEDERAL COLLEGE OF EDUCATION, KATSINA	
3268100018	Personnel Cost	80,880,952
3268200027	Over Cost	30,063,360
	<b>Total</b>	<b>110,944,312</b>
	COLLEGE OF EDUCATION, KOTANGORA	
3269100010	Personnel Cost	78,663,236
3269200029	Over Cost	30,384,690
	<b>Total</b>	<b>109,047,926</b>
	FEDERAL COLLEGE OF EDUCATION OBUDU	
3270100012	Personnel Cost	66,357,347
3270200021	Over Cost	26,300,260
	<b>Total</b>	<b>92,657,607</b>
	FEDERAL COLLEGE OF EDUCATION OKENE	
3271200015	Personnel Cost	74,851,343
3271200024	Over Cost	28,862,330
	<b>Total</b>	<b>103,713,673</b>
	FEDERAL COLLEGE OF EDUCATION, OMOKU	
3272100017	Personnel Cost	67,889,083
3272200026	Over Cost	30,822,290
	<b>Total</b>	<b>98,711,373</b>
	FEDERAL COLLEGE OF EDUCATION, ONDO	
3273100019	Personnel Cost	99,138,128
3273200028	Over Cost	41,607,840
	<b>Total</b>	<b>140,745,968</b>
	FEDERAL COLLEGE OF EDUCATION OYO	
3274100012	Personnel Cost	80,249,682
3274200021	Over Cost	33,925,230
	<b>Total</b>	<b>114,174,912</b>
	FEDERAL COLLEGE OF EDUCATION PANKSHIN	
3275100014	Personnel Cost	69,124,326
3275200023	Over Cost	32,227,450
	<b>Total</b>	<b>101,351,776</b>
	FEDERAL COLLEGE OF EDUCATION POTISKUM	
3276100016	Personnel Cost	69,770,454
2376200025	Over Cost	31,026,280
	<b>Total</b>	<b>100,796,734</b>
	FEDERAL COLLEGE OF EDUCATION UMUNZE	
3277100019	Personnel Cost	66,974,220
3277200028	Over Cost	32,413,600
	<b>Total</b>	<b>99,387,820</b>
	FEDERAL COLLEGE OF EDUCATION YOLA	
3278100011	Personnel Cost	82,851,800
3278200020	Over Cost	30,435,390

<b>CLASSIFICATION CODE</b>	<b>DETAILS EXPENDITURE</b>	<b>APPROPRIATION 1999 =N=</b>
	<b>Total</b>	<b>113,287,190</b>

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION 1999 =N=
	FEDERAL COLLEGE OF EDUCATION, ZARIA	
3279100013	Personnel Cost	83,501,486
3279100022	Over Cost	29,159,520
	<b>Total</b>	<b>112,661,006</b>
	FEDERAL COLLEGE OF EDUCATION, EHA, AMUFU	
3280100016	Personnel Cost	75,043,950
3280200025	Over Cost	31,769,530
	<b>Total</b>	<b>106,813,480</b>
	<b>SUMMARY NCCE</b>	
	Personnel Cost	1,703,138,526
	Over Cost	740,299,440
	<b>Total</b>	<b>2,443,437,966</b>
	<b>EDUCATION PART VII (NATIONAL LIBRARY)</b>	
3205100010	Personnel Cost	157,820,972
3205200029	Over Cost	47,062,540
	<b>Total</b>	<b>204,883,512</b>
	<b>EDUCATION PART VIII NATIONAL PRIMARY EDUCATION COMMISSION</b>	
3206100012	Personnel Cost	25,707,150
3206200020	Over Cost	91,837,760
	<b>Total</b>	<b>117,544,910</b>
2306200217	Instructional Materials	901,504,250
	<b>UNIVERSAL BASIC EDUCATION PART IX</b>	
	Personnel Cost	
	Over Cost	
	<b>Total</b>	
	<b>Primary Education and Junior Secondary School Instructional Materials</b>	
	<b>Normadic Education</b>	
2306200225	(Instructional Materials)	14,544,440
	Reviewed remuneration for Tertiary Institutions	
	<b>EDUCATION PART X NAT. SECONDARY SCHOOL EDUCATION COMMISSION</b>	
	Personnel Cost	
	Over Cost	10,000,000
	<b>Total</b>	<b>100,000,000</b>
	<b>EDUCATION GENERAL SUMMARY</b>	
	PERSONNEL COST	16,214,107,169
	OVERHEAD COST	6,497,584,890
	MEAL SUBSIDY	989,899,239
	<b>GRAND TOTAL</b>	<b>23,701,591,298</b>
	<b>HEAD: 003400000008 - MINISTRY OF FOREIGN AFFAIRS</b>	
		<b>OVERHEAD COSTS</b>
003400200025	Travel & Transport	150,432,417
003400200027	Utility Services	25,015,192
003400200053	Telephone Services	68,445,393
003400200050	Stationery Items	39,514,559
003400200058	Maint. of Office & Equipment	27,497,848

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION 1999 =N=
003400200076	Maint. of Vehicles & other Cap. Assets	54,150,993
003400200084	Consultancy Services (Medical Bills)	7,026,995
003400200092	Contributions & Subventions	50,000,000
003400200108	Training & Staff Dev.	9,964,020
003400200116	Entertainment & Hospitality	18,496,686
003400200124	Miscellaneous Expenses	45,428,600
003400200134	Contribution to Foreign Bodies	103,911,998
003400200140	Motor Vehicle Advances/Refurbishing Loan	5,699,739
003400200213	Maintenance of New York House	15,000,000
	<b>SUB-TOTAL</b>	<b>620,584,440</b>
	PART I (HQ)	
	Personnel Costs	301,414,010
	Overhead Costs	620,584,440
	<b>Total, Part I</b>	<b>921,998,450</b>
	TAC	
	Travel & Transport	30,000,000
	Utility Services	
	Telephone Services	
	Stationery Items	
	Maint. of Office & Equipment	
	Maint. of Vehicles & other Cap. Assets	
	Consultancy Services (Medical Bills)	
	Contributions & Subventions	
	Training & Staff Dev.	
	Entertainment & Hospitality	
	Miscellaneous Expenses	
	Contribution to Foreign Bodies	
	Cost of Insurance on Remittance	
	Motor Vehicle Advances/Refurbishing Loan	
	Maintenance of New York House	
	<b>SUB-TOTAL</b>	<b>30,000,000</b>
	TAC	
	Personnel Costs	96,810,000
	Overhead Costs	30,000,000
	<b>Total, Part I</b>	<b>126,810,000</b>
	FSA	
	Travel & Transport	
	Utility Services	
	Telephone Services	
	Stationery Items	
	Maint. of Office & Equipment	
	Maint. of Vehicles & other Cap. Assets	
	Consultancy Services (Medical Bills)	
	Contributions & Subventions	
	Training & Staff Dev.	
	Entertainment & Hospitality	
	Miscellaneous Expenses	
	Contribution to Foreign Bodies	
	Motor Vehicle Advances/Refurbishing Loan	
	Maintenance of New York House	
	<b>SUB-TOTAL</b>	<b>-</b>
	FSA	
	Personnel Costs	2,000,000
	Overhead Costs	-



<b>CLASSIFICATION CODE</b>	<b>DETAILS EXPENDITURE</b>	<b>APPROPRIATION 1999 =N=</b>
	<b>Total,</b>	<b>2,000,000</b>

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION 1999 =N=
	PART I: SUMMARY	
	Personnel Costs	400,224,010
	Overhead Costs	650,584,440
	<b>Total,</b>	<b>1,050,808,450</b>
	PART II	
	Personnel Costs	12,487,955,245
	Overhead Costs	
	<b>Total, Part II</b>	<b>12,487,955,245</b>
	GENERAL SUMMARY	
	Personnel Costs	12,888,179,255
	Overhead Costs	650,584,440
	<b>TOTAL: FOREIGN AFFAIRS</b>	<b>13,538,763,695</b>
	<b>HEAD: 003500000007 - FEDERAL MINISTRY OF FINANCE</b>	
003501200020	Travel and Transport	103,300,000
003501200038	Utility Services	8,000,000
003501200046	Telephone Services	28,000,000
003501200053	Stationery	24,000,000
003501200061	Maintenance of Furniture and Equipment	13,500,000
003501200070	Maintenance of Vehicles and Other Capital Assets	33,000,000
003501200087	Consultancy Services	5,000,000
003501200095	Contributions and Subventions	47,500,000
003501200101	Training and Staff Development	25,500,000
003501200119	Entertainment and Hospitality	16,500,000
003501200127	Miscellaneous Expenses	257,500,000
003501200132	Contribution to Foreign bodies	
003501200143	Motor Vehicle Advances	1,500,000
003501200224	Bilateral Economic Relation Matters	
003501200232	Upkeep/Maintenance of Lagos Liaison Office	6,000,000
	<b>Total</b>	<b>569,300,000</b>
	SUMMARY	
	Personnel Costs	107,545,395
	Overhead Costs	569,300,000
	<b>Total</b>	<b>676,845,395</b>
	<b>PART II - PARASTATALS</b>	
<b>I</b>	<b>NIGERIAN CUSTOMS SERVICE</b>	
	Travel & Transport	88,891,000
	Utility Services	7,281,000
	Telephone Services	6,144,000
	Stationery Items	11,831,000
	Maint. of Office & Equipment	4,915,000
	Maint. of Vehicles & other Cap. Assets	40,529,000
	Consultancy Services (Medical Bills)	
	Contributions & Subventions	
	Training & Staff Dev.	38,463,000
	Entertainment & Hospitality	1,775,000
	Miscellaneous Expenses	12,939,000
	Contribution to Foreign Bodies	3,743,000
	Motor Vehicle Advances/Refurbishing Loan	1,775,000
	Maintenance of Computer	9,831,000
	Maintenance of Aircraft	
	Ceremonial and Regimental Expences	13,659,000
	Operational Expenses	24,037,000
	Maintenance of Patrol Boats and Scanning Machines	8,002,000
	<b>Total</b>	<b>273,815,000</b>

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION 1999 =N=
003509100019	Personnel Costs	2,547,595,756
003509200027	Overhead Costs	273,815,000
	<b>Total</b>	<b>2,821,410,756</b>
II	PEOPLES' BANK OF NIGERIA	
003510100012	Personnel Costs	355,100,000
003510200020	Overhead Costs	150,000,000
	<b>Total</b>	<b>505,100,000</b>
III	NATIONAL INSURANCE SUPERVISORY BOARD	
003511100015	Personnel Costs	106,530,000
003511200023	Overhead Costs	34,000,000
	<b>Total</b>	<b>140,530,000</b>
	NATIONAL BOARD FOR COMMUNITY BANKS	
003512100013	Personnel Costs	82,842,901
003512200025	Overhead Costs	34,000,000
	<b>Total</b>	<b>116,842,901</b>
	SUMMARY PART II	
	Personnel Costs	3,092,068,657
	Overhead Costs	491,815,000
	<b>Total</b>	<b>3,583,883,657</b>
	SUMMARY: MAIN MINISTRY & PARASTATALS	
	Personnel Costs	3,199,614,052
	Overhead Costs	1,061,115,000
	<b>Total</b>	<b>4,260,729,052</b>
	<b>BUDGET OFFICE</b>	
003500200022	Travel & Transport	20,500,000
003500200030	Utility Services	5,000,000
003500200048	Telephone Services	6,800,000
003500200055	Stationery Items	26,200,000
003500200063	Maint. of Office & Equipment	7,500,000
003500200071	Maint. of Vehicles & other Cap. Assets	28,000,000
003500200089	Consultancy Services (Medical Bills)	2,500,000
003500200097	Contributions & Subventions	3,000,000
003500200103	Training & Staff Dev.	18,070,400
003500200111	Entertainment & Hospitality	6,000,000
003500200129	Miscellaneous Expenses	50,320,000
003500200137	Contribution to Foreign Bodies	
003500200145	Motor Vehicle Advances/Refurbishing Loan	713,380
003502200152	Budget Expenses	25,000,000
003502200218	Expenditure Department Running Costs	22,500,000
003502200436	Information Management Systems	23,821,320
	<b>Total</b>	<b>245,925,100</b>
	SUMMARY	
	Personnel Costs	32,977,501
	Overhead Costs	245,925,100
	<b>Total</b>	<b>278,902,601</b>
	<b>FEDERAL INLAND REVENUE SERVICE</b>	
003500200029	Travel & Transport	93,000,000
003500200037	Utility Services	10,550,000
003500200045	Telephone Services	10,000,000
003500200052	Stationery Items	25,000,000
003500200060	Maint. of Office & Equipment	10,000,000

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION 1999 =N=
003500200086	Maint. of Vehicles & other Cap. Assets	25,000,000
003500200094	Consultancy Services (Medical Bills)	
0035002000108	Contributions & Subventions	185,000,000
003500200116	Training & Staff Dev.	10,500,000
003500200124	Entertainment & Hospitality	3,000,000
003500200132	Miscellaneous Expenses	18,500,000
003500200140	Contribution to Foreign Bodies	1,140,000
003500200215	Motor Vehicle Advances/Refurbishing Loan	1,500,000
003500200223	Upkeeping of the Body of Appeal Commissioners	7,000,000
003505200223	Execution of New Tax Measures	26,000,000
	Rent of Office and residential Accom. as well as settlement of outstanding Rent	117,999,859
	<b>TOTAL</b>	<b>544,189,859</b>
	SUMMARY FIRS	
	Personnel Costs	465,956,745
	Overhead Costs	544,189,859
	<b>Total</b>	<b>1,010,146,604</b>
	<b>OFFICE OF ACCOUNTANT-GENERAL OF THE FEDERATION</b>	
003500200027	Travel & Transport	66,000,000
003500200035	Utility Services	9,500,000
003500200043	Telephone Services	8,200,000
003500200050	Stationery Items	34,900,000
003500200068	Maint. of Office & Equipment	15,500,000
003500200070	Maint. of Vehicles & other Cap. Assets	22,228,000
003500200084	Consultancy Services (Medical Bills)	1,486,100
003500200092	Contributions & Subventions	520,300
003500200103	Training & Staff Dev.	27,000,000
003500200116	Entertainment & Hospitality	1,570,000
003500200124	Miscellaneous Expenses	70,000,000
003504200000	Contribution to Foreign Bodies	
003504200140	Motor Vehicle Advances/Refurbishing Loan	2,600,000
003504200213	Printing of Treasury Forms, Books, Anson and Kalamazoo Pay-roll Forms	82,000,000
003504200221	Inspectorate Operations	7,000,000
	36 FPO & 36 Internal units	61,391,751
	<b>SUB-TOTAL</b>	<b>409,896,151</b>
	SUMMARY OAGF	
	Personnel Costs	248,333,052
	Overhead Costs	409,896,151
	<b>Total</b>	<b>658,229,203</b>
	GENERAL SUMMARY	
	PART I - MAIN	
	Personnel Costs	107,545,395
	Overhead Costs	569,300,000
	<b>Total</b>	<b>676,845,395</b>
	PART II - PARASTATALS	
	Personnel Costs	3,092,068,657
	Overhead Costs	491,815,000
	<b>Total</b>	<b>3,583,883,657</b>
	PART III - BUDGET OFFICE	
	Personnel Costs	32,977,501
	Overhead Costs	245,925,100
	<b>Total</b>	<b>278,902,601</b>

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION 1999 =N=
	PART IV - FIRS	
	Personnel Costs	465,956,745
	Overhead Costs	544,189,859
	<b>Total</b>	<b>1,010,146,604</b>

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION 1999 =N=
	PART V - OAGF	
	Personnel Costs	248,333,052
	Overhead Costs	409,896,151
	<b>Total</b>	<b>658,229,203</b>
	GENERAL SUMMARY	
	Personnel Costs	3,946,881,350
	Overhead Costs	2,261,126,110
	<b>Total, Finance</b>	<b>6,208,007,460</b>
<b>HEAD:00360000007</b>	<b>- MINISTRY OF HEALTH</b>	
003601200020	Travel & Transport	28,614,490
003601200038	Utility Services	7,680,730
003601200046	Telephone Services	7,343,380
003601200061	Stationery items	6,021,390
003601200079	Maint. Of Office Equipment	2,842,960
003601200081	Maint. Of Vehicles & other Cap. Assets	12,345,510
003601200095	Consultancy Services (Medical Bills)	4,575,300
003601200101	Contributions & Subventions	102,279,400
003601200127	Training & Staff Development	13,277,120
003601200135	Entertainment & Hospitality	2,688,990
003601200143	Miscellaneous Expenses	25,617,500
	Contribution to Foreign Bodies	69,695,810
	Motor Vehicle Advances/Refurbishing Loan	3,421,690
	<b>Total</b>	<b>286,404,270</b>
	Personnel Costs	560,568,430
	Overhead Costs	286,404,270
	<b>Total</b>	<b>846,972,700</b>
	<b>TEACHING HOSPITALS</b>	
	UCH, IBADAN	
003602100013	Personnel Costs	367,469,111
003602200022	Overhead Costs	47,880,630
	<b>Total</b>	<b>415,349,741</b>
	LUTH, LAGOS	
003603000115	Personnel Costs	357,931,256
003603200024	Overhead Costs	45,553,450
	<b>Total</b>	<b>403,484,706</b>
	ABUTH, ZARIA	
003604100018	Personnel Costs	324,932,157
003604200027	Overhead Costs	37,614,640
	<b>Total</b>	<b>362,546,797</b>
	UNITH, ENUGU	
003605100010	Personnel Costs	344,941,725
003605200029	Overhead Costs	37,131,570
	<b>Total</b>	<b>382,073,295</b>
	UBTH, BENIN CITY	
003606100012	Personnel Costs	341,363,967
003606200021	Overhead Costs	31,977,770
	<b>Total</b>	<b>373,341,737</b>
	OAUTH, ILE-IFE	
003607100015	Personnel Costs	316,319,196
003607200024	Overhead Costs	34,854,520
	<b>Total</b>	<b>351,173,716</b>

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION 1999 =N=
	UITH, ILORIN	
003608100017	Personnel Costs	271,288,774
003608200026	Overhead Costs	21,496,690
	<b>Total</b>	<b>292,785,464</b>
	JUTH, JOS	
003609100019	Personnel Costs	256,215,349
003609200028	Overhead Costs	20,810,290
	<b>Total</b>	<b>277,025,639</b>
	UPTH, PORTHARCOURT	
003610100012	Personnel Costs	282,651,680
003610200021	Overhead Costs	21,254,380
	<b>Total</b>	<b>303,906,060</b>
	UCTH, CALABAR	
003611100015	Personnel Costs	251,060,376
003611200024	Overhead Costs	20,280,400
	<b>Total</b>	<b>271,340,776</b>
	UMTH, MAIDUGURI	
003612100017	Personnel Costs	289,726,591
003612200024	Overhead Costs	22,124,946
	<b>Total</b>	<b>311,851,537</b>
	UDTH, SOKOTO	
003613100019	Personnel Costs	199,381,027
003613200028	Overhead Costs	17,456,450
	<b>Total</b>	<b>216,837,477</b>
	ABUTH, KANO	
003614100012	Personnel Costs	158,162,757
003614200021	Overhead Costs	13,996,670
	<b>Total</b>	<b>172,159,427</b>
	NAUTH, NNEWI	
003615100014	Personnel Costs	174,934,906
003615200023	Overhead Costs	10,119,410
	<b>Total</b>	<b>185,054,316</b>
	FED. SP. HOSP. IRRUA	
003631100012	Personnel Costs	67,774,967
003631200021	Overhead Costs	8,867,460
	<b>Total</b>	<b>76,642,427</b>
	SUMMARY	
	Personnel Costs	4,004,153,839
	Overhead Costs	391,419,276
	<b>Total</b>	<b>4,395,573,115</b>
	<b>FEDERAL MEDICAL CENTRES AND STAFF HOSPITAL</b>	
	FED. SP. HOSP. GWAGWALADA	
003621100018	Personnel Costs	235,264,613
003621100027	Overhead Costs	20,373,650
	<b>Total</b>	<b>255,638,263</b>
	FED. MED. CENT. UMUAHIA	
003626100019	Personnel Costs	115,409,837
003626200028	Overhead Costs	16,070,500
	<b>Total</b>	<b>131,480,337</b>

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION 1999 =N=
	FED. MED. CENT. OWO	
003628100014	Personnel Costs	74,076,452
003628200023	Overhead Costs	6,280,000
	<b>Total</b>	<b>80,356,452</b>
	FED. MED. CENT. ABEOKUTA	
003630100019	Personnel Costs	74,690,907
003630200028	Overhead Costs	6,280,000
	<b>Total</b>	<b>80,970,907</b>
	FED. MED. CENT. OWERRI	
003639100010	Personnel Costs	107,506,349
003640200029	Overhead Costs	6,437,500
	<b>Total</b>	<b>113,943,849</b>
	FED. MED. CENT. MAKURDI	
003640100012	Personnel Costs	85,562,176
003640200026	Overhead Costs	6,437,500
	<b>Total</b>	<b>91,999,676</b>
	FED. MED. CENT. KATSINA	
003641100015	Personnel Costs	57,236,975
003641200024	Overhead Costs	6,072,000
	<b>Total</b>	<b>63,308,975</b>
	FED. MED. CENT. GOMBE	
003642100017	Personnel Costs	75,240,733
003642100026	Overhead Costs	5,356,000
	<b>Total</b>	<b>80,596,733</b>
	FED. MED. CENT. NGURU YOBE	
003649100013	Personnel Costs	35,571,864
003649200021	Overhead Costs	7,775,000
	<b>Total</b>	<b>43,346,864</b>
	FED. MED. CENT. ASABA	
003650100015	Personnel Costs	31,971,864
003650200023	Overhead Costs	7,775,000
	<b>Total</b>	<b>39,746,864</b>
	SANI ABACHA SPEC. HOSP.	
003651100018	Personnel Costs	64,771,885
003651200026	Overhead Costs	12,360,000
	<b>Total</b>	<b>77,131,885</b>
	FED. MED. CENT. BIDA	
003652100010	Personnel Costs	75,261,853
003652200028	Overhead Costs	10,200,000
	<b>Total</b>	<b>85,461,853</b>
	FED. MED. CENT. GUSAU	
	Personnel Costs	40,668,044
	Overhead Costs	7,775,000
	<b>Total</b>	<b>48,443,044</b>
	FED. MED. CENT. YOLA ADAMAWA	
	Personnel Costs	37,420,435
	Overhead Costs	7,775,000
	<b>Total</b>	<b>45,195,435</b>



CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION 1999 =N=
	FED. MED. CENT. ABAKALIKI-EBONYI	
	Personnel Costs	37,420,415
	Overhead Costs	7,775,000
	<b>Total</b>	<b>45,195,415</b>

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION 1999 =N=
	FED. MED. CENT. ADO-EKITI	
	Personnel Costs	25,420,415
	Overhead Costs	7,775,000
	<b>Total</b>	<b>33,195,415</b>
	FED. MED. CENT. KOGI STATE	
	Personnel Costs	23,981,522
	Overhead Costs	7,775,000
	<b>Total</b>	<b>31,756,522</b>
	FED. MED. CENT. BAUCHI STATE	
	Personnel Costs	23,981,522
	Overhead Costs	7,775,000
	<b>Total</b>	<b>31,756,522</b>
	FED. MED. CENT. KEBBI STATE	
	Personnel Costs	23,981,522
	Overhead Costs	7,775,000
	<b>Total</b>	<b>31,756,522</b>
	FED. MED. CENT. TARABA STATE	
	Personnel Costs	23,981,522
	Overhead Costs	7,775,000
	<b>Total</b>	<b>31,756,522</b>
	FED. MED. CENT. JIGAWA STATE	
	Personnel Costs	23,981,522
	Overhead Costs	7,775,000
	<b>Total</b>	<b>31,756,522</b>
	FED. MED. CENT. NASARAWA STATE	
	Personnel Costs	23,981,522
	Overhead Costs	7,775,000
	<b>Total</b>	<b>31,756,522</b>
	FED. MED. CENT. BAYELSA STATE	
	Personnel Costs	36,820,417
	Overhead Costs	7,775,000
	<b>Total</b>	<b>44,595,417</b>
	NATIONAL EYE CENTRE KADUNA	
	Personnel Costs	104,892,526
	Overhead Costs	9,307,850
	<b>Total</b>	<b>114,200,376</b>
	NATIONAL EAR CARE CENTRE	
003648200029	Personnel Costs	104,892,526
003648100011	Overhead Costs	9,307,850
	<b>Total</b>	<b>114,200,376</b>
	FED. STAFF CLINIC ASOKORO, ABUJA	
	Personnel Costs	
	Overhead Costs	2,594,540
	<b>Total</b>	<b>2,594,540</b>
	FED. STAFF CLINIC HOSP. VICTORIA ISLAND	
	Personnel Costs	
	Overhead Costs	2,532,530
	<b>Total</b>	<b>2,532,530</b>

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION 1999 =N=

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION 1999 =N=
	SUMMARY	
	Personnel Costs	1,468,323,917
	Overhead Costs	212,412,070
	<b>Total</b>	<b>1,680,735,987</b>
	<b>PSYCHIATRIC HOSPITAL</b>	
	PSY. HOSP. ENUGU	
003643100019	Personnel Costs	50,160,052
003643200028	Overhead Costs	7,705,343
	<b>Total</b>	<b>57,865,395</b>
	PSY. HOSP. KADUNA	
003644100012	Personnel Costs	50,160,052
003644200021	Overhead Costs	5,503,816
	<b>Total</b>	<b>55,663,868</b>
	PSY. HOSP. CALABAR	
003645100014	Personnel Costs	49,435,542
003645200023	Overhead Costs	5,503,816
	<b>Total</b>	<b>54,939,358</b>
	PSY. HOSP. MAIDUGURI	
003646100016	Personnel Costs	49,435,542
003646200025	Overhead Costs	5,503,816
	<b>Total</b>	<b>54,939,358</b>
	PSY. HOSP. SOKOTO	
003647100019	Personnel Costs	49,435,542
003647200028	Overhead Costs	5,503,816
	<b>Total</b>	<b>54,939,358</b>
	PSY. HOSP. YABA	
0036188100011	Personnel Costs	212,233,781
003618200020	Overhead Costs	19,908,657
	<b>Total</b>	<b>232,142,438</b>
	PSY. HOSP. ABEOKUTA	
003619100013	Personnel Costs	134,652,411
003619200022	Overhead Costs	13,726,795
	<b>Total</b>	<b>148,379,206</b>
	PSY. HOSP. BENIN	
003620100015	Personnel Costs	105,554,224
003620200024	Overhead Costs	10,699,534
	<b>Total</b>	<b>116,253,758</b>
	SUMMARY	
	Personnel Costs	701,067,146
	Overhead Costs	74,055,593
	<b>Total</b>	<b>775,122,739</b>
	<b>ORTHOPAEDIC HOSPITALS</b>	
	NOH, LAGOS	
003627100012	Personnel Costs	203,451,151
003617200021	Overhead Costs	23,938,648
	<b>Total</b>	<b>227,389,799</b>
	NOH, DALA KANO	

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION 1999 =N=
003617100019	Personnel Costs	134,531,868
003617200028	Overhead Costs	13,990,132
	<b>Total</b>	<b>148,522,000</b>
	NOH, ENUGU	
003616100016	Personnel Costs	154,859,355
003616200025	Overhead Costs	17,099,040
	<b>Total</b>	<b>171,958,395</b>
	SUMMARY	
	Personnel Costs	492,842,374
	Overhead Costs	55,027,820
	<b>Total</b>	<b>547,870,194</b>
	<b>AGENCIES</b>	
	NATIONAL HEALTH INSURANCE SCHEME	
003653100012	Personnel Costs	27,991,464
003653200020	Overhead Costs	20,570,000
	<b>Total</b>	<b>48,561,464</b>
	BOARD OF ORTHOPAEDIC	
	Personnel Costs	11,141,904
003623100012	Overhead Costs	1,449,910
003623200021	<b>Total</b>	<b>12,591,814</b>
	BOARD FOR PSY. HOSP.	
003624100015	Personnel Costs	14,162,474
003624200024	Overhead Costs	2,289,089
	<b>Total</b>	<b>16,451,563</b>
	BOARD FOR TEACH. HOSP.	
003637100017	Personnel Costs	946,682
003625200026	Overhead Costs	203,520
	<b>Total</b>	<b>1,150,202</b>
	NAFDAC	
003637100016	Personnel Costs	163,324,701
003637200025	Overhead Costs	20,385,570
	<b>Total</b>	<b>183,710,271</b>
	NAT. PRY. H/CARE DEV.	
003636100013	Personnel Costs	113,087,974
003636200022	Overhead Costs	18,000,000
	<b>Total</b>	<b>131,087,974</b>
	NURSING & MIDWIFERY COUNCIL	
00365100011	Personnel Costs	17,432,111
00365200020	Overhead Costs	1,129,910
	<b>Total</b>	<b>18,562,021</b>
	PHARMACIST COUNCIL OF NIG.	
003634100019	Personnel Costs	16,798,765
003634200028	Overhead Costs	1,129,910
	<b>Total</b>	<b>17,928,675</b>
	MED. & DENTAL COUNCIL	
003633100016	Personnel Costs	25,579,153
003633200025	Overhead Costs	2,379,910
	<b>Total</b>	<b>27,959,063</b>

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION 1999 =N=
	NAT. P/G MED. COLLEGE	
003632100014	Personnel Costs	29,286,844
003632200023	Overhead Costs	2,894,910
	<b>Total</b>	<b>32,181,754</b>
	RADIOGRAPHERS REG. BOARD	
003654100015	Personnel Costs	2,565,685
003654200023	Overhead Costs	989,910
	<b>Total</b>	<b>3,555,595</b>
	DENTAL TEACH. REG. HOSP	
003655100017	Personnel Costs	2,059,025
003655200025	Overhead Costs	989,910
	<b>Total</b>	<b>3,048,935</b>
	DENTAL LTECH. REG. BOARD	
003656100019	Personnel Costs	6,807,367
003656200027	Overhead Costs	2,229,910
	<b>Total</b>	<b>9,037,277</b>
	HEALTH CARE RECORDS REG. BOARD	
003657100012	Personnel Costs	6,324,538
003657200020	Overhead Costs	2,100,000
	<b>Total</b>	<b>8,424,538</b>
	INST. OF MED. LAB TECH REG. BOARD OF NIG.	
003658100014	Personnel Costs	712,288
003658200022	Overhead Costs	2,430,763
	<b>Total</b>	<b>3,143,051</b>
	OPTOMETRISTS REG. BOARD	
003659100016	Personnel Costs	1,217,096
003659200024	Overhead Costs	1,084,910
	<b>Total</b>	<b>2,302,006</b>
	PHYSIOTHERAPIST REG. BOARD	
003660100019	Personnel Costs	1,217,096
003660200027	Overhead Costs	726,500
	<b>Total</b>	<b>1,943,596</b>
	NATIONAL PROGRAMME ON IMMUNISATION (NPI)	
003661100015	Personnel Costs	22,387,068
003661200023	Overhead Costs	7,000,000
	<b>Total</b>	<b>29,387,068</b>
	POP. ACT. FUND AGENCY (PAFA)	
	Personnel Costs	6,133,563
	Overhead Costs	3,710,000
	<b>Total</b>	<b>9,843,563</b>
	INTER COUNTRY CENTRE FOR ORAL HEALTH (ICOH) JOS	
	Personnel Costs	6,346,112
	Overhead Costs	358,030
	<b>Total</b>	<b>6,704,142</b>
	NATIONAL ABOVIRUS AND VECTOR RESEARCH	
	Personnel Costs	6,355,992
	Overhead Costs	358,280
	<b>Total</b>	<b>6,714,272</b>

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION 1999 =N=
	FEDERAL SCHOOL OF RADIOGRAPHY	
	Personnel Costs	5,350,628
	Overhead Costs	347,430
	<b>Total</b>	<b>5,698,058</b>

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION 1999 =N=
	FEDERAL SCHOOL OF DENTAL TECHNOLOGY	
	Personnel Costs	9,985,485
	Overhead Costs	347,430
	<b>Total</b>	<b>10,332,915</b>
	ENV. HEALTH OFFICERS TUTORS, IBADAN	
	Personnel Costs	
	Overhead Costs	584,365
	<b>Total</b>	<b>584,365</b>
	NURSE TUTORS TRAINING, ENUGU	
	Personnel Costs	1,957,093
	Overhead Costs	132,489
	<b>Total</b>	<b>2,089,582</b>
	NURSE TUTORS TRAINING, AKOKA, YABA	
	Personnel Costs	
	Overhead Costs	973,942
	<b>Total</b>	<b>973,942</b>
	NURSE TUTORS TRAINING, KADUNA	
	Personnel Costs	
	Overhead Costs	-
	<b>Total</b>	<b>-</b>
	NURSE TUTORS TRAINING, IBADAN	
	Personnel Costs	
	Overhead Costs	-
	<b>Total</b>	<b>-</b>
	FEDERAL SCHOOL OF PHYSIOTHERAPY, KANO	
	Personnel Costs	
	Overhead Costs	-
	<b>Total</b>	<b>-</b>
	NAT. TB LEP. REFERRED HOSP. & TRAINING CENTRE, ZARIA	
	Personnel Costs	
	Overhead Costs	-
	<b>Total</b>	<b>-</b>
	FED. SCH. MED. LAB. JOS	
	Personnel Costs	
	Overhead Costs	-
	<b>Total</b>	<b>-</b>
	SUMMARY	
	Personnel Costs	500,013,231
	Overhead Costs	95,786,508
	<b>Total</b>	<b>595,799,739</b>
	<b>FEDERAL STAFF CLINICS</b>	
	FED. STAFF CLINIC ABUJA	2,800,000
	FED. STAFF CLINIC LAGOS	2,178,990
	FED. STAFF CLINIC ENUGU	1,797,660
	FED. STAFF CLINIC IBADAN	1,650,000



CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION 1999 =N=
	FED. STAFF CLINIC ABEOKUTA	1,797,660
	FED STAFF CLINIC PORTHARCOURT	1,797,660
	FED. STAFF CLINIC JOS	1,797,660
	FED. STAFF CLINIC MAIDUGURI	1,797,660
	FED. STAFF CLINIC ILORIN	1,797,660
	FED. STAFF CLINIC KADUNA	1,797,660
	FED. STAFF CLINIC KANO	1,797,660
	FED. STAFF CLINIC DAMATURU	
	FED. STAFF CLINIC DUTSE	
	FED. STAFF CLINIC UMUAHIA	
	FED. STAFF CLINIC KATSINA	
	FED. STAFF CLINIC MAKURDI	
	FED. STAFF CLINIC ASABA	
	FED. STAFF CLINIC YOLA	
	FED. STAFF CLINIC UYO	
	FED. STAFF CLINIC ABAKALIKI	
	FED. STAFF CLINIC OWERRI	1,797,660
	FED. STAFF CLINIC CALABAR	1,650,000
	FED. STAFF CLINIC BENIN CITY	1,650,000
	FED. STAFF CLINIC SOKOTO	1,650,000
	FED. STAFF CLINIC AWKA	1,650,000
	FED. STAFF CLINIC ASOKORO, ABUJA	2,594,540
	FED. STAFF CLINIC HOSP. VICTORIA IS.	2,523,530
	FED. STAFF CLINIC AKURE	1,650,000
	FED STAFF EYE CLINICS	1,904,240
	FED. STAFF DENTAL CLINICS	1,904,240
	<b>TOTAL</b>	<b>39,984,480</b>
	<b>POST HEALTH SERVICES (PHS)</b>	
	PHS ABUJA	
	PHS YOLA	
	PHS JALINGO	
	PHS MAIDUGURI	
	PHS, DAMATURU	
	PHS, KANO	
	PHS, KATSINA	
	PHS, DUTSE	
	PHS, ILORIN	
	PHS, SOKOTO	
	PHS, IBADAN	
	PHS, ABEOKUTA	
	PHS, PORTHARCOURT (Bonny, Brass, Onne, Aiport & Wharf)	
	PHS, CALABAR	
	PHS, LAGOS, IKEJA, TINCAN, APAPA, IDIROKO	
	PHS, WARRI	
	<b>SUB-TOTAL</b>	
	<b>ONCHOCERCIASIS</b>	
	On cho, Bauchi Zone	
	On cho, Ibadan Zone	
	On cho, Enugu Zone	
	On cho, Kaduna Zone	
	<b>Sub-Total</b>	
	<b>INSTITUTE OF CHILD HEALTH</b>	
	Institute of Child Health (LUTH) Lagos	486,971
	Institute of Child Health (LUTH) Benin	486,971
	Institute of Child Health (LUTH) Ibadan	486,971
	Institute of Child Health (LUTH) Zaria	486,971

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION 1999 =N=
	Institute of Child Health (Enugu)	486,971
	<b>SUB-Total</b>	<b>2,434,855</b>
	<b>NATIONAL HEALTH EQUIPMENT TRAINING CENTRES (NHETC)</b>	
	NHETC, ENUGU	
	NHETC, MAIDUGURI	
	NHETC, ZARIA	
	<b>SUB-Total</b>	
	<b>GENERAL SUMMARY</b>	
	Personnel Costs	7,452,804,777
	Overhead Costs	1,157,524,872
	<b>Grand Total: Health</b>	<b>8,610,329,649</b>
	<b>ENHANCE DOCTOR'S ALLOWANCES</b>	
<b>HEAD:00370000000 - MINISTRY OF INDUSTRY</b>		
0037012000027	Travel & Transport	12,297,165
0037012000035	Utility Services	2,456,467
0037012000043	Telephone Services	5,369,000
0037012000050	Stationery	9,779,300
0037012000068	Maintenance of Furniture and Equipment	4,309,750
0037012000076	Maint. Of Vehicles & other Cap. Assets	11,750,000
0037012000084	Consultancy Services	770,000
0037012000092	Contributions & Subventions	28,227,751
003701200108	Training & Staff Development	10,461,131
003701200116	Entertainment & Hospitality	2,110,000
003701200124	Miscellaneous Expenses	17,773,329
003701200132	Contribution to Foreign Bodies	27,677,967
003701200140	Motor Vehicle Advances	1,650,000
	<b>Total</b>	<b>134,631,860</b>
	<b>SUMMARY</b>	
	Personnel Costs	176,132,005
	Overhead Costs	134,631,860
	<b>Total</b>	<b>310,763,865</b>
	<b>PART II</b>	
	<b>EXPLANATORY NOTE</b>	
	<b>SON</b>	
003702100013	Personnel Costs	35,985,673
003702200022	Overhead Costs	27,864,480
	<b>Total</b>	<b>63,850,153</b>
	<b>CADD</b>	
003703100015	Personnel Costs	20,081,674
003703200024	Overhead Costs	17,920,920
	<b>Total</b>	<b>38,002,594</b>
	<b>NAC</b>	
003704100018	Personnel Costs	19,725,997
003704200027	Overhead Costs	16,000,000
	<b>Total</b>	<b>35,725,997</b>
	<b>ITF</b>	
003705100010	SIWES	70,000,000
003705200029	ITF (SIWES running Costs)	8,400,000
	<b>Total</b>	<b>78,400,000</b>
	<b>NIPC</b>	

<b>CLASSIFICATION CODE</b>	<b>DETAILS EXPENDITURE</b>	<b>APPROPRIATION 1999 =N=</b>
003706100012	Personnel Costs	69,353,167
003706200021	Overhead Costs	63,000,000
	Total	<b>132,353,167</b>

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION 1999 =N=
	SUMMARY PART II	
	Personnel Costs	215,146,511
	Overhead Costs	133,185,400
	Total	<b>348,331,911</b>
	GENERAL SUMMARY	
	Personnel Costs	391,278,516
	Overhead Costs	267,817,260
	Total	<b>659,095,776</b>
<b>HEAD: 00380000008 - MINISTRY OF INFORMATION</b>		
PART I (MAIN MINISTRY)		
003801200020	Travel and Transport	30,306,150
003801200038	Utility Services	8,490,000
003801200046	Telephone Services	4,075,000
003801200053	Stationery	6,991,920
003801200061	Maintenance of Furniture and Equipment	1,500,000
003801200079	Maintenance of Vehicles and Other Capital Assets	13,100,000
003801200087	Consultancy Services	137,700
003801200095	Contributions and Subventions	133,691,500
003801200101	Training and Staff Development	6,500,000
003801200119	Entertainment and Hospitality	144,000
003801200127	Miscellaneous Expenses	5,681,150
	Parastatals Pension Scheme	
003801200135	Contribution to Foreign Bodies	9,297,340
003801200143	Motor Vehicle Advances	1,350,000
003801200216	External Publicity	100,000,000
003801200224	Publications	10,251,570
003801200232	Publicity	19,900,000
003801200240 A	WAI-C	31,500,000
003801200240 B	Joint Conference/Seminar/NASS/Ministry	
	<b>TOTAL, Overhead Costs</b>	<b>382,916,330</b>
	SUMMARY - MAIN MINISTRY	
	Personnel Costs	517,872,945
	Overhead Costs	382,916,330
	<b>Total Main Ministry</b>	<b>900,789,275</b>
	PART II - PARASTATALS - CONTRIBUTIONS AND SUBVENTIONS	
1.00	Nigerian Television Authority (NTA)	
003801200013	Personnel Cost	455,822,616
003802200022	Overhead Costs	-
	Insurance of Building & Equipment	
	<b>Total</b>	<b>455,822,616</b>
2.00	Federal Radio Corporation of Nigeria (FRCN)	
003803100015	Personnel Costs	197,961,505
003803200024	Overhead Costs	-
	Insurance of Building & Equipment	
	<b>Total</b>	<b>197,961,505</b>
3.00	New Agency of Nigeria (NAN)	
003805100010	Personnel Costs	53,264,323
003805200029	Overhead Costs	29,708,010
	<b>Total</b>	<b>82,972,333</b>
5.00	Voice of Nigeria (VON)	
003807100015	Personnel Cost	61,908,678
003807200024	Overhead Costs	38,685,350

<b>CLASSIFICATION CODE</b>	<b>DETAILS EXPENDITURE</b>	<b>APPROPRIATION 1999 =N=</b>
	Insurance of Building & Equipment	
	<b>Total</b>	<b>100,594,028</b>

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION 1999 =N=
6.00	Nigeria Institute of Public Relations (NIPR)	
003808100017	Personnel Costs	2,188,580
003808200026	Overhead Costs	4,486,170
	<b>Total</b>	<b>6,674,750</b>
7.00	National Broadcasting Commission (NBC)	
003809100019	Personnel Costs	16,183,726
003809200028	Overhead Costs	10,659,020
	Insurance of Building & Equipment	
	<b>Total</b>	<b>26,842,746</b>
8.00	Nigeria Press Council (NPC)	
003810100012	Personnel Costs	12,302,909
003810200021	Overhead Costs	22,577,170
	<b>Total</b>	<b>34,880,079</b>
9.00	Advertising Practitioners Council of Nigeria	
003811100015	Personnel Costs	3,733,347
003811200024	Overhead Costs	4,661,560
	<b>Total</b>	<b>8,394,907</b>
19.00	National Film and Video Censor Board	
003821100018	Personnel Costs	6,435,078
003821200027	Overhead Costs	4,596,860
	<b>Total</b>	<b>11,031,938</b>
	SUMMARY, PARASTATALS	
	Personnel Costs	809,800,762
	Overhead Costs	115,374,140
	<b>Total: Parastatals</b>	<b>925,174,902</b>
	GENERAL SUMMARY	
	Personnel Costs	1,327,673,707
	Overhead Costs	498,290,470
	<b>Total, Information</b>	<b>1,825,964,177</b>
<b>HEAD: 003900000008</b>	<b>MINISTRY OF INTERNAL AFFAIRS</b>	
	PART I - MAIN MINISTRY	
003901200020	Travel and Transport	15,500,000
003901200038	Utility Services	4,800,000
003901200046	Telephone Services	4,244,512
003901200053	Stationery	5,300,000
003901200061	Maintenance of Furniture and Equipment	3,500,000
003901200079	Maintenance of Vehicles and Other Capital	22,446,800
003901200087	Consultancy Service	312,000
003901200095	Grants, Contributions and Subventions	1,156,000
003901200101	Training and Staff Development	3,624,732
003901200119	Entertainment and Hospitality	234,000
003901200127	Miscellaneous Expenses	3,537,956
003901200224	Border Patrol	36,229,344
003901200143	Motor Vehicle Advance	1,601,676
003901200240	National Day Celebrations	12,000,000
003901200305	Prisons and Immigrations Board	5,000,000
003901200313	Budget Monitoring and Implementation	2,180,000
003901200321	Bilateral/Multi-latera Cooperation	600,000
003901200339	Maintenance of Computer	840,000
003901200347	Marriage Regis Runing Costs	960,000
003901200354	Audit Inspection	1,800,000
	Expatriate Quota and Private Guard Monitor	675,000

<b>CLASSIFICATION CODE</b>	<b>DETAILS EXPENDITURE</b>	<b>APPROPRIATION 1999 =N=</b>
	Printing of Naturalisation of Expatriate Quota and Pri	675,000
	New Budget Exercise	

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION 1999 =N=
	New Budget Workshop	
	New Project Monitoring	
	<b>TOTAL</b>	
	<b>MAIN - MINISTRY</b>	
	Personnel Costs	763,181,078
	Overhead Costs	127,217,020
	<b>Total</b>	<b>890,398,098</b>
	<b>DEPARTMENT OF NATIONAL CIVIL REGISTRATION (DNCR)</b>	
003905200029	Travel and Transport	3,847,890
003905200037	Utility Services	2,177,364
003905200045	Telephone Services	1,783,870
003905200052	Stationery	3,581,424
003905200060	Maintenance of Furniture and Equipment	1,213,104
003905200078	Maintenance of Vehicles and Other Capital	2,648,418
003905200086	Consultancy Service	6,739,450
	Grants, Contributions and Subventions	
	Training and Staff Development	720,000
	Entertainment and Hospitality	96,480
	Miscellaneous Expenses	409,440
003905200142	Motor Vehicle Advance	100,000
	<b>Total</b>	<b>23,317,440</b>
	Personnel Costs	
	Overhead Costs	23,317,440
	<b>Total: = DNCR</b>	<b>23,317,440</b>
<b>HEAD: 003900000008</b>	<b>PARASTATALS - PRISION</b>	
003902200024	Travel & Transport	21,000,000
003902200032	Utility Services	6,000,000
003902200040	Telephone Services	6,000,000
003902200057	Stationery	6,000,000
003902200065	Maintenance of Furniture and Equipment	3,500,000
003902200073	Maintenance of Vehicles and Other Capital	10,000
003902200218	Rations for Prisoners	1,972,101,808
003902200226	Prison Farms	6,090,822
003902200234	Staff Uniforms	100,000,000
003902200242	Prison Drugs	30,000,000
003902200251	Stores Bedding & Uniforms	200,000,000
003902200105	Training & Staff Development	6,768,000
003902200269	Welfare Services	7,500,000
003902200113	Entertainment & Hospitality	1,000,000
003902200277	Prison Industries	5,000,000
003902200121	Miscellaneous Expenses	2,620,000
003902200285	Prison Hospital Services	10,000,000
003902200293	Preventive Health Services	15,000,000
003902200309	Prison Security	2,500,000
003902200147	Motor Vehicle Advances	1,000,000
003902200325	Diagnosis and Classification of Equipment	3,000,000
003902200333	Maintenance of Agric. Machineries of Equipment	2,000,000
003902200341	Budget/Ration Monitoring & Supervisions of	2,000,000
003902200358	Psychological and Mental Health Service	2,090,000
	After Care Service	2,000,000
	Staff Welfare and Refund of Medical Expenses	1,500,000
	Management of Training Institution Viz PS	10,000,000
	Maintenance Workshop Tools and Mechanic	
	Maintenance of Prison and Armed Squad	
	Maintenance of Communication Equipment	



CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION 1999 =N=
	<b>Total</b>	<b>2,424,680,630</b>
	Personnel Costs	3,425,240,117
	Overhead Costs	2,424,680,630
	<b>Total</b>	<b>5,849,920,747</b>
	<b>IMMIGRATION</b>	
003904200022	Travel and Transport	24,000,000
003904200035	Utility Services	4,800,000
003904200043	Telephone Services	4,800,000
003904200050	Stationery	4,800,000
003904200068	Maintenance of Furniture and Equipment	2,520,000
003904200076	Maintenance of Vehicles and Other Capital	14,400,000
003904200221	Overseas Missions	
003904200108	Training & Staff Development	25,480,000
003904200247	Rations for Prisoners	1,800,000
003904200116	Entertainment & Hospitality	120,000
003904200254	Ceremonia/Regimental Uniform	48,000,000
003904200124	Miscellaneous Expenses	4,871,710
003904200262	Immigration Operation Genenal	3,840,000
003904200213	Printing of Passports	100,000,000
003904200140	Motor Vehicle Advances	500,000
003904200239	Deportation and Repatriation	2,400,000
003904200270	Refugee Adm.	3,840,000
	First Aids and Drugs	500,000
	<u>New Training Institution</u>	
	Immigration Command & Staff Collage, Sokoto	
	Immigration Training School, Kano	
	Immigration Training School, Orlu	
	Investigation Activities	
	Bordar Patrol Runing Costs (Air land and Sea)	
	Sport Development and Sporting Activities	
	<b>Total: =</b>	<b>222,671,710</b>
	Personnel Costs	1,188,276,138
	Overhead Costs	246,671,710
	<b>Total: =IMMIGRATION</b>	<b>1,434,947,848</b>
	<b>CUSTOMS, IMMIGRATION, PRISONS PENSION OFFICE (CIPP)</b>	
003906100012	Personnel Costs	29,298,560
003906100017	Overhead Costs	8,100,000
	<b>Total:=(CIPP)</b>	<b>37,398,560</b>
	<b>GENERAL SUMMARY</b>	
	Personnel Costs	5,405,995,893
	Overhead Costs	2,839,976,800
	<b>GRAND Total:- Ministry of Internal Affairs</b>	<b>8,245,972,693</b>
<b>Head: 004000000008:- OFFICE OF HEAD OF THE CIVIL SERVICE OF THE FEDERATION</b>		
004000200025	Travel & Transport	
004000200036	Utility Services	
004000200041	Telephone Services	
004000200058	Stationery	
004000200066	Maint. Of Furniture & Equipment	
004000200074	Maint. of Vehicles & other Capital assets.	
004000200082	Consultancy Services	
004000200090	Contribution & Subventions	
004000200106	Training & Staff Development	
004000200114	Entertainment & Hospitality	
004000200122	Miscellaneous Expenses	

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION 1999 =N=
004000200130	Rent	
004000200148	Motor Vehicle Advances	
	<b>Total:</b>	
	<b>SUMMARY: PART 1</b>	
	Personel Costs	
	Overhead Costs	
	<b>Total:</b>	
	<b>ESTABLISHMENT AND PENSIONS OFFICE</b>	
	Travel & Transport	
	Utility Services	
	Telephone Services	
	Stationery	
	Maint. Of Furniture & Equipment	
	Maint. of Vehicles & other Capital assets.	
	Consultancy Services	
	Contribution & Subventions	
	Training & Staff Development	
	Entertainment & Hospitality	
	Miscellaneous Expenses	
	Contribution to Foreign Bodies	
	Motor vehicle advances	
	Meeting of Directors of PRS in the Civil Service	
	Fed. Civil Service Manpower Survey	
	Running Costs of Pensions and Recond HQTRS only	
	<b>Total:</b>	
	<b>MANPOWER DEVELOPMENT OFFICE</b>	
	Travel & Transport	
	Utility Services	
	Telephone Services	
	Stationery	
	Maint. Of Furniture & Equipment	
	Maint. of Vehicles & other Capital assets.	
	Consultancy Services	
	Contribution & Subventions	
	Training & Staff Development	
	Entertainment & Hospitality	
	Miscellaneous Expenses	
	Contribution to Foreign Bodies	
	Motor vehicle advances	
	Human Resources Dev. Programme	
	Inspectorate & Centrally Conducted Exams.	
	Running Costs of FCT's (HQ only)	
	<b>Total:</b>	
	<b>MANAGEMENT SERVICES OFFICE</b>	
	Travel & Transport	
	Utility Services	
	Telephone Services	
	Stationery	
	Maint. Of Furniture & Equipment	
	Maint. of Vehicles & other Capital assets.	
	Consultancy Services	
	Contribution & Subventions	
	Training & Staff Development	
	Entertainment & Hospitality	

<b>CLASSIFICATION CODE</b>	<b>DETAILS EXPENDITURE</b>	<b>APPROPRIATION 1999 =N=</b>
	Miscellaneous Expenses	
	Contribution to Foreign Bodies	
	Motor vehicle advances	
	Human Resources Dev. Programme	

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION 1999 =N=
	Mgt. Services Conferences	
	Organisation Dev. Reforms Implementation	
	Regular Review of Job Evaluation & Grading of Position in va	
	<b>Total:</b>	
	<b>PUBLIC SERVICE OFFICE</b>	
	Travel & Transport	
	Utility Services	
	Telephone Services	
	Stationery	
	Maint. Of Furniture & Equipment	
	Maint. of Vehicles & other Capital assets.	
	Consultancy Services	
	Contribution & Subventions	
	Training & Staff Development	
	Entertainment & Hospitality	
	Miscellaneous Expenses	
	Contribution to Foreign Bodies	
	Motor vehicle advances	
	Promotion of Pool Officers (Services Wide)	
	<b>Total:</b>	
	<b>SERVICE WELFARE OFFICE</b>	
	Travel & Transport	
	Utility Services	
	Telephone Services	
	Stationery	
	Maint. Of Furniture & Equipment	
	Maint. of Vehicles & other Capital assets.	
	Consultancy Services	
	Contribution & Subventions	
	Training & Staff Development	
	Entertainment & Hospitality	
	Miscellaneous Expenses	
	Contribution to Foreign Bodies	
	Motor vehicle advances	
	<b>Total:</b>	
	<b>PART II - PARASTATALS</b>	
	1. Administrative Staff College of Nigeria (ASCON) Badagry, Lagos.	
004003100013	Personel Costs	94,794,709
004003200021	Overhead Costs	22,527,060
	<b>Total:</b>	<b>117,321,769</b>
	2. West African Magt. Dev. Institute, Badagry, Lagos.	
004004100016	Personel Costs	1,775,500
004004200024	Overhead Costs	12,000,000
	<b>Total:</b>	<b>13,775,500</b>
	3. Federal Housing Loans Board	
	Personel Costs	
	Overhead Costs	14,200,000
	<b>Total:</b>	<b>14,200,000</b>
	4. PENSION AREA OFFICES	
	Personel Costs	
	Overhead Costs	

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION 1999 =N=
	Total:	
	5. REVIEW PANEL ON CIVIL SERVICE REFORMS	
	Personel Costs	
	Overhead Costs	
	Total:	
	<b>SUMMARY: PART II</b>	
	Personel Costs	96,570,209
	Overhead Costs	48,727,060
	Total:	145,297,269
	<b>FEDERAL TRAINING CENTERS (6 Nos)</b>	
	Personel Costs	53,265,000
	Overhead Costs	19,500,000
	Total:	<b>72,765,000</b>
	<b>PART III</b>	
	Federal Civil Service Club Lagos.	1,000,000
	Federal Civil Service Club Yaba	750,000
	Federal Civil Service Club Satelite Town	750,000
	Federal Civil Service Club Abuja	1,250,000
	Federal Civil Service Club Lawn Tennis Club, Abuja	1,250,000
	Total	5,000,000
	<b>GENERAL SUMMARY</b>	
	Personel Costs	149,835,209
	Overhead Costs	73,227,060
	<b>Grand Total:</b>	<b>223,062,269</b>
	<b>HEAD: 004100000009 - MINISTRY OF JUSTICE</b>	
004101200029	Travel & Transport	96,087,050
004101200037	Utility Services	6,015,000
004101200042	Telephone Services	6,500,000
004101200052	Stationery	12,933,500
004101200060	Maint. Of Furniture & Equipment	1,500,000
004101200078	Maint. of Vehicles & other Capital assets.	15,125,000
004101200086	Consultancy Services	1,250,000
004101200094	Contribution & Subventions	46,500,000
004101200100	Training & Staff Development	5,400,000
004101200118	Entertainment & Hospitality	3,500,000
004101200126	Miscellaneous Expenses	10,570,400
004101200134	Contribution to Foreign Bodies	8,800,000
004101200142	Motor vehicle advances	1,000,000
004101200215	Allowance to Counsel	3,575,000
004101200223	Outstanding Liabilities	
	Total overhead Costs	218,755,950
	<b>SUMMARY</b>	
	Personnel Costs	78,673,507
	Overhead Costs	218,755,950
	Total	297,429,457
	<b>PART II - PARASTATALS - CONTRIBUTIONS AND SUBVENTIONS</b>	
	<b>NIGERIAN LAW REFORM COMMISSION</b>	
004102100012	Personnel Costs	15,129,735
4102200021'00	Overhead Costs	26,671,000
	Total	41,800,735

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION 1999 =N=
	LEGAL AID COUNCIL	
00413100014	Personnel Costs	38,878,320
004103200023	Overhead Costs	17,011,000
	Total	55,889,320
	COUNCIL OF LEGAL EDUCATION	
004104100017	Personnel Costs	75,649,380
004105200026	Overhead Costs	56,844,500
	Total	132,493,880
	NIGERIA INSTITUTE OF ADVANCE LEGAL STUDIES	
004105100019	Personnel Costs	22,701,727
004105200028	Overhead Costs	15,240,260
	Total	37,941,987
	NATIONAL HUMAN RIGHTS COMMISSION	
004108100016	Personnel Costs	22,791,773
	Overhead Costs	60,500,000
	Total	83,291,773
	REGIONAL CENTRE FOR INTERNATIONAL ARBITRATION	
	Personnel Costs	-
	Overhead Costs	10,800,000
	Total	10,800,000
	NATIONAL DRUG LAW ENFORCEMENT AGENCIES	
	Personnel Costs	382,210,622
	Overhead Costs	205,000,000
	Total	587,210,622
	SUMMARY PARASTATALS	
	Personnel Costs	557,361,557
	Overhead Costs	397,066,760
	TOTAL PARASTATALS	<b>954,428,317</b>
	GENERAL SUMMARY	
	Personnel Costs	636,035,064
	Overhead Costs	610,822,710
	Total, JUSTICE	<b>1,246,857,774</b>
<b>HEAD:004200000007 - FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY</b>		
00421200029	Travel & Transport	36,314,609
00421200037	Utility Services	2,273,465
00421200045	Telephone Services	8,345,658
00421200052	Stationery	4,870,000
00421200060	Maint. Of Furniture & Equipment	2,466,709
00421200078	Maint. of Vehicles & other Capital assets.	9,670,000
00421200086	Consultancy Services	1,872,000
00421200094	Contribution & Subventions	
00421200100	Training & Staff Development	5,710,505
00421200118	Entertainment & Hospitality	2,271,000
00421200126	Miscellaneous Expenses	8,522,643
00421200134	Contribution to Foreign Bodies	28,547,395
00421200142	Motor vehicle advances	2,425,916
	Labour Union Consultants	
	Bridging-Gap Loan to NLC	
	Sub-Total	<b>113,289,900</b>
	<b>SUMMARY</b>	
	Personnel Costs	240,410,091

<b>CLASSIFICATION CODE</b>	<b>DETAILS EXPENDITURE</b>	<b>APPROPRIATION 1999 =N=</b>
	Overhead Costs	113,289,900
	Total	<b>353,699,991</b>

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION 1999 =N=
	CONTRIBUTION AND SUBVENTION	
	PART II - Parastatals	
	INDUSTRIAL ABITRATION PANEL	
004202100012	Personnel Costs	-
004202200021	Overhead Costs	18,000,000
	<b>Total</b>	<b>18,000,000</b>
	MICHEAL IMODUDU INST. LABOUR STUDIES	
004203100014	Personnel Costs	19,197,173
004203200023	Overhead Costs	12,000,000
	<b>Total</b>	<b>31,197,173</b>
	NATIONAL PRODUCTIVITY CENTRE	
004204100017	Personnel Costs	78,232,563
004204200026	Overhead Costs	23,000,000
004204200034	National Productivity Day	18,872,780
004204200042	Productivity Awareness	
004204200059	Productivity Improvement Scheme (PIS)	
	<b>Total</b>	<b>120,105,343</b>
	NATIONAL DIRECTORATE OF EMPLOYMENT	
004204100017	Personnel Costs	271,638,246
004204200026	Overhead Costs	52,000,000
	<b>Total</b>	<b>323,638,246</b>
	SUMMARY, PARASTATALS	
	Personnel Costs	369,067,982
	Overhead Costs	123,872,780
	<b>Total</b>	<b>492,940,762</b>
	MINISTRY OF LABOUR GENRAL SUMMARY	
	PART 1 (MAIN MINISTRY)	
	Personnel Costs	240,410,091
	Overhead Costs	113,289,900
	<b>Total</b>	<b>353,699,991</b>
	PART II (PARASTATALS)	
	Personnel Costs	369,067,982
	Overhead Costs	123,872,780
	<b>Total</b>	<b>492,940,762</b>
	<b>GENERAL SUMMARY</b>	
	Personnel Costs	609,478,073
	Overhead Costs	237,162,680
	<b>Grand Total Labour Ministry</b>	<b>846,640,753</b>
	<b>HEAD:00430000007 - FEDERAL MINISTTY OF POWER AND STEEL</b>	
0043012300029	Travel & Transport	32,500,000
0043012300037	Utility Services	175,000
0043012300045	Telephone Services	8,000,000
0043012300052	Stasionery	6,000,000
0043012300060	Maint. Of Furniture & Equipment	2,500,000
0043012300078	Maint. of Vehicles & other Capital assets.	10,327,230
0043012300086	Consultancy Services	600,000
0043012300094	Contribution & Subventions	750,000
0043012300100	Training & Staff Development	3,000,000
0043012300118	Entertainment & Hospitality	1,750,000
0043012300126	Miscellaneous Expenses	18,000,000
0043012300134	Contribution to Foreign Bodies	13,200,000
0043012300142	Motor vehicle advances	5,000,000



CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION 1999 =N=
0043012300159	Rent	
0043012300167	Preliminary Investigation	
0043012300173	Power Operation	
0043012300183	Pension Scheme, NSRMEA (R. I.E)	
	Sub Total	<b>101,802,230</b>
	MAIN MINISTRY (PART 1)	
	Personnel Costs	77,699,591
	Overhead Costs	98,877,230
	Total	<b>176,576,821</b>
	PART II	
	PARASTATALS	
	AJAKUTA STEEL COMPLEX	
004305100019	Personnel Costs	688,732,710
004305200028	Overhead Costs	42,141,500
	<b>Total</b>	
	NATIONAL IRON ORE MINING, ITAKPE	
004306100011	Personnel Costs	225,544,217
004306200020	Overhead Costs	63,177,700
	Total	<b>288,721,917</b>
	NATIONAL STEEL & RAW MATERIALS EXPLORATION AGENCY, KADUNA	
004303100014	Personnel Costs	75,738,080
004303200023	Overhead Costs	21,751,720
	Total	<b>97,489,800</b>
	NATIONAL METALLURGICAL DEV. CENTRE, JOS	
004302100012	Personnel Costs	58,916,257
004302200021	Overhead Costs	23,068,200
	Total	<b>81,984,457</b>
	NATIONAL METALLURGICAL TRAINING INST.	
004304100017	Personnel Costs	53,584,190
004304200026	Overhead Costs	33,388,010
	Total	<b>86,972,200</b>
	ARREARS OF SALARY FOR THE STEEL SECTOR	
	Personnel Costs	
	Overhead Costs	
	<b>Total</b>	
	SUMMARY PARASTATALS PART II	
	Personnel Costs	1,102,315,454
	Overhead Costs	183,526,680
	Total	<b>1,285,842,134</b>
	<b>GENERAL SUMMARY</b>	
	Total Personnel Costs	1,180,015,045
	Arrears of Salary for the Steel sector	
	Total Overhead Costs	282,403,910
	<b>Grand Total</b>	<b>1,462,418,955</b>
<b>HEAD:004400000007- FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY</b>		
4401200029	Travel & Transport	13,200,000

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION 1999 =N=
4401200037	Utility service	3,488,000
4401200045	Telephone Services	4,211,160
4401200052	Stationery	7,080,730
4401200060	Maintenance of Furniture & Equipment	3,801,600
4401200078	Maintenance of Vehicles & other Capital	7,656,000
4401200086	Consultancy Services	600,000
4401200086	Consultancy & Subventions	3,000,000
4401200094	Training & Staff Development	2,510,170
4401200100	Entertainment & Hospitality	2,000,000
4401200118	Miscellaneous Expenses	16,000,000
4401200126	Contribution to Foreign Bodies	5,000,000
4401200134	Motor Vehicle Advances	360,000
4401200142	Insurance of Govt. Properties	120,000
4401200223	Special Research support Grant	7,501,650
4401200231	Hosting of National Council for Science & T	1,500,000
4401200029	Rent of office & Res. Accommodation	
	Relocation of staff from Lagos to Abuja	
	London Science Desk	4,000,000
	<b>Total</b>	<b>82,029,310</b>
	SUMMARY	
	Personnel Costs	40,200,734
	Overhead Costs	82,029,310
	<b>Total</b>	<b>122,230,044</b>
	PART II PARASTATALS	
	NIGERIA BUILDING AND ROAD RESEARCH INSTITUTE, LAGOS.	
4402100012	Personnel Costs	37,239,379
4402200021	Overhead Costs	19,006,520
	<b>Total</b>	<b>56,245,899</b>
	PART III- PROJECT DEVELOPMENT INSTITUTE, ENUGU	
4403100014	Personnel Costs	54,443,730
4403200023	Overhead Costs	16,050,000
	<b>Total</b>	<b>70,493,730</b>
	PART IV - NATIONAL INSTITUTE FOR CHEMICAL AND LEATHER TECHNOLOGY, ZARIA	
440400017	Personnel Costs	50,197,670
4404200026	Overhead Costs	13,676,150
	<b>Total</b>	<b>63,873,820</b>
	PART V - NATIONAL INSTITUTE FOR PHARMACEUTICAL RESEARCH AND DEVELOPMENT, ABUJA.	
4405100019	Personnel Costs	34,458,200
4405200028	Overhead Costs	7,857,810
	<b>Total</b>	<b>42,316,010</b>
	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH, KADUNA.	
440600011	Personnel Costs	54,431,814
440620020	Overhead Costs	11,554,870
	<b>Total</b>	<b>65,986,684</b>
	PART VII - NIGERIAN INSTITUTE FOR MEDICAL RESEARCH, YABA	
4407100014	Personnel Costs	36,602,153
4407200023	Overhead Costs	7,670,000

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION 1999 =N=
	<b>Total</b>	<b>44,272,153</b>
	PART VIII - NIGERIAN STORED PRODUCT RESEARCH,ILORIN	
40810016	Personnel Costs	42,138,170
40820025	Overhead Costs	7,740,000
	<b>Total</b>	<b>49,878,170</b>
	PART IX - NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY, IBADAN	
4409100018	Personnel Costs	6,603,210
4409200027	Overhead Costs	5,775,000
	<b>Total</b>	<b>12,378,210</b>
	PART X - NATIONAL OFFICE OF TECHNOLOGY ACQUISITION & PROMOTION, LAGOS	
4400100011	Personnel Costs	31,768,740
44002200020	Overhead Costs	12,093,580
	<b>Total</b>	<b>43,862,320</b>
	PART XI - FEDERAL INSTITUTE FOR INDUSTRIAL RESEARCH, OSHODI	
4401100014	Personnel Costs	59,949,510
4402200023	Overhead Costs	15,105,000
	<b>Total</b>	<b>75,054,510</b>
	PART XII - TECHNOLOGY BUSINESS INCUBATOR CENTRE, AGEGE	
4402100016	Personnel Costs	3,500,000
4402200025	Overhead Costs	6,050,000
	<b>Total</b>	<b>9,550,000</b>
	PART XIII - TECHNOLOGY BUSINESS INCUBATOR CENTRE ABA	
4402100018	Personnel Costs	4,390,720
4402200027	Overhead Costs	6,050,000
	<b>Total</b>	<b>10,440,720</b>
	PART XIV - TECHNOLOGY BUSINESS INCUBATOR CENTRE, KANO	
4402100011	Personnel Costs	1,995,000
4402200020	Overhead Costs	6,050,000
	<b>Total</b>	<b>8,045,000</b>
	PART XV - COLLEGE OF CHEMICAL AND LEATHER TECHNOLOGY, ZARIA	
4402200022	Personnel Costs	18,553,600
	Overhead Costs	11,662,260
	<b>Total</b>	<b>30,215,860</b>
	PART XVI - NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES	
402100015	Personnel Costs	26,250,000
402200024	Overhead Costs	13,703,430
	<b>Total</b>	<b>39,953,430</b>
	PART XVII - SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE, ENUGU	
4402100018	Personnel Costs	29,683,832
4402200027	Overhead Costs	8,314,850
	<b>Total</b>	<b>37,998,682</b>

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION 1999 =N=
	PART XVIII - SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE, MINNA	
4402100010	Personnel Costs	9,491,624
4402200029	Overhead Costs	6,050,000
	<b>Total</b>	<b>15,541,624</b>
	PART XIX - CENTRE FOR ADAPTATION OF TECHNOLOGY, AWKA	
4402100012	Personnel Costs	6,280,750
4402200021	Overhead Costs	7,704,960
	<b>Total</b>	<b>13,985,710</b>
	PART XX - HYDRAULIC EQUIPMENT RESEARCH INSTITUTE, KANO	
4420100014	Personnel Costs	3,228,750
4420200023	Overhead Costs	6,050,000
	<b>Total</b>	<b>9,278,750</b>
	PART XXI - SHEDA SCIENCE AND TECHNOLOGY COMPLEX, ABUJA	
4424100017	Personnel Costs	11,909,746
4421200026	Overhead Costs	16,022,500
	<b>Total</b>	<b>27,932,246</b>
	PART XXII - ENERGY COMMISSION OF NIG. & ENERGY CENTRE, LAGOS	
4422100019	Personnel Costs	43,750,000
442200028	Overhead Costs	40,100,650
	<b>Total</b>	<b>83,850,650</b>
	PART XXIII - NATIONAL CENTRE FOR REMOTE SENSING	
4423100011	Personnel Costs	11,260,887
4423200020	Overhead Costs	4,770,000
	<b>Total</b>	<b>16,030,887</b>
	PART XXIV - NATIONAL CENTER FOR TECHNOLOGY MANAGEMENT	
4424100014	Personnel Cost	3,825,290
4424200023	Overhead Cost	15,094,000
	<b>Total</b>	<b>18,919,290</b>
	PART XXV - REGIONAL CENTER FOR TECHNOLOGY MANAGEMENT	
4425100016	Personnel Cost	10,500,000
4425200025	Overhead Cost	17,000,000
	<b>Total</b>	<b>27,500,000</b>
	PART XXVI - ENGINEERING MATERIALS DEVELOPMENT INSTITUTE, AKURE	
4426100018	Personnel Cost	7,197,223
4426200027	Overhead Cost	5,525,000
	<b>Total</b>	<b>12,722,223</b>
	PART XXVII - UN CENTER FOR SPACE SCIENCE & TECHNOLOGY, ILE - IFE	
4427100011	Personnel Cost	1,000,000
4427200029	Overhead Cost	4,000,000
	<b>Total</b>	<b>5,000,000</b>
	PART XXVIII - NIGERIA NATURAL MEDICE DEVELOPMENT AGENCY	

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION 1999 =N=
	Personnel Cost	3,703,500
	Overhead Cost	5,000,000
	<b>Total</b>	<b>8,703,500</b>
	PART XXIX - TECHNOLOGY BUSINESS INCUBATOR CENTER, NNEWI	
	Personnel Cost	2,000,000
	Overhead Cost	3,600,000
	<b>Total</b>	<b>5,600,000</b>
	PART XXX - TECHNOLOGY BUSINESS INCUBATOR CENTER, CALABAR	
	Personnel Cost	2,000,000
	Overhead Cost	3,600,000
	<b>Total</b>	<b>5,600,000</b>
	PART XXXI - TECHNOLOGY BUSINESS INCUBATOR CENTER, MINNA	
	Personnel Cost	1,300,000
	Overhead Cost	2,737,500
	<b>Total</b>	<b>4,037,500</b>
	PART XXXII - NATIONAL ENGINEERING & DEVELOPMENT CENTER, NNEWI	
	Personnel Cost	
	Overhead Cost	3,600,000
	<b>Total</b>	<b>3,600,000</b>
	PART XXXIII - NATIONAL ENGINEERING & DEVELOPMENT CENTER, WARRI	
	Personnel Cost	
	Overhead Cost	
	<b>Total</b>	
	TECHNOLOGY BUSINESS INCUBATOR CENTRE, MAIDUGURI	
	Personnel Costs	
	Overhead Costs	
	<b>Total</b>	
	TECHNOLOGY BUSINESS INCUBATOR CENTRE, BENIN	
	Personnel Costs	
	Overhead Costs	
	<b>Total</b>	
	TECHNOLOGY BUSINESS INCUBATOR CENTRE, SOKOTO	
	Personnel Costs	
	Overhead Costs	
	<b>Total</b>	
	TECHNOLOGY BUSINESS INCUBATOR CENTRE, UYO	
	Personnel Costs	
	Overhead Costs	
	<b>Total</b>	
	TECHNOLOGY BUSINESS INCUBATOR, B/KEBBI	
	Personnel Costs	
	Overhead Costs	
	<b>Total</b>	

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION 1999 =N=
	TECHNOLOGY BUSINESS INCUBATOR CENTRE, IGBOTAKO	
	Personnel Costs	
	Overhead Costs	
	<b>Total</b>	
	TECHNOLOGY BUSINESS INCUBATOR CENTRE, BAUCHI	
	Personnel Costs	
	Overhead Costs	
	<b>Total</b>	

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION 1999 =N=
	NAT. SPACE RES. & DEVE. AGENCY, ABUJA	
	Personnel Costs	
	Overhead Costs	
	<b>Total</b>	
	AFRICAN REGIONAL CENTRE FOR SPACE SCIE. & TECH. EDU	
	Personnel Costs	1,000,000
	Overhead Costs	
	<b>Total</b>	<b>1,000,000</b>
	CO-OPERATIVE INFORMATION NETWORK	
	Personnel Costs	
	Overhead Costs	1,000,000
	<b>Total</b>	
	<b>Parastatals Summary</b>	
	Personnel Costs	610,653,498
	Overhead Costs	309,214,080
	<b>Total</b>	<b>919,867,578</b>
	GENERAL SUMMARY	
	Personnel Costs	650,854,232
	Overhead Costs	391,243,390
	<b>Total, Science and Technology</b>	<b>1,042,097,622</b>
<b>HEAD: '00450000000'</b>	<b>- MINISTRY OF SPORT AND SOCIAL DEVELOPMENT</b>	
004501200029	Travel & Transport	14,128,010
004501200037	Utility service	6,895,830
004501200045	Telephone Services	4,590,220
004501200029	Stationery	5,366,800
004501200052	Maintenance of Furniture & Equipment	1,500,030
004501200060	Maintenance of Vehicles & other Capital	12,183,900
004501200078	Consultancy Services	879,460
004501200086	Contributions & Subventions	326,919,480
004501200094	Training & Staff Development	4,131,600
0045012000100	Entertainment & Hospitality	800,500
0045012000118	Miscellaneous Expenses	1,650,000
0045012000126	Contribution to Foreign Bodies	935,770
0045012000134	Motor Vehicle Advances	1,100,720
0045012000142	Public Enlightenment	3,000,000
	Rehabilitation Service	10,000,000
	Publication	2,000,000
	Monitoring and Evaluation	3,000,000
	Insurance of Assets	4,444,540
	Care for the Elderly	10,000,000
	Workshops Conference Seminars and Meeting	
	<b>Total</b>	<b>413,526,860</b>
	SUMMARY, MAIN MINISTRY	
	Personnel Costs	127,945,772
	Overhead Costs	413,526,860
	<b>Total</b>	<b>541,472,632</b>
	<b>PART II - PARASTATALS - CONTRIBUTIONS AND SUBVENTIONS</b>	
	Personnel Costs	17,893,300
	Overhead Costs	123,337,830
	<b>Total</b>	<b>141,231,130</b>

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION 1999 =N=
	National Institute for Sports (NIS)	
	Personnel Costs	15,591,088
	Overhead Costs	20,209,690
	<b>Total</b>	<b>35,800,778</b>
	SUMMARY, PARASTATALS	
	Personnel Costs	33,484,388
	Overhead Costs	143,547,520
	<b>Total</b>	<b>177,031,908</b>
	GENERAL SUMMARY	
	Personnel Costs	161,430,160
	Overhead Costs	557,074,380
	<b>Grand Total, Spots and Social Development</b>	<b>718,504,540</b>
<b>HEAD:00460000007</b>	<b>PUBLIC COMPLAINTS COMMISSION</b>	
004600200026	Travel & Transport	26,317,000
004600200034	Utility service	4,100,000
004600200042	Telephone Services	4,000,000
004600200059	Stationery	8,775,000
004600200067	Maintenance of Furniture & Equipment	2,506,850
004600200075	Maintenance of Vehicles & other Capital	17,500,000
004600200083	Consultancy Services	890,000
004600200091	Contributions & Subventions	10,000
004600200107	Training & Staff Development	2,560,000
004600200115	Entertainment & Hospitality	700,000
004600200123	Miscellaneous Expenses	5,482,000
004600200133	Contribution to Foreign Bodies	125,000
004600200149	Motor Vehicle Advances	500,000
	<b>Total:</b>	<b>73,465,850</b>
	SUMMARY	
	PERSONAL COST:	154,908,461
	OVERHEAD COST:	73,465,850
	<b>GRAND TOTAL MAIN &amp; RECURRENT</b>	<b>228,374,311</b>
<b>HEAD:004700000007</b>	<b>FEDERAL CIVIL SERVICE COMMISSION</b>	
004700200026	Travel & Transport	39,000,000
004700200034	Utility service	4,000,000
004700200042	Telephone Services	5,000,000
004700200059	Stationery	24,000,000
004700200069	Maintenance of Furniture & Equipment	5,000,000
004700200073	Maintenance of Vehicles & other Capital	24,000,000
004700200083	Consultancy Services	
004700200091	Contributions & Subventions	
004700200107	Training & Staff Development	5,000,000
004700200115	Entertainment & Hospitality	3,000,000
004700200123	Miscellaneous Expenses	34,465,660
	Contribution to Foreign Bodies	
004700200149	Motor Vehicle Advances	1,474,130
	<b>Total:</b>	<b>144,939,790</b>
	SUMMARY	
	Personnel Costs	68,113,482
	Overhead Costs	144,939,790
	<b>Total:</b>	<b>213,053,272</b>
<b>HEAD:004800000007</b>	<b>MINISTRY OF COMMERCE</b>	
0043012300029	Travel & Transport	13,200,000
0043012300037	Utility Services	9,000,000



<b>CLASSIFICATION CODE</b>	<b>DETAILS EXPENDITURE</b>	<b>APPROPRIATION 1999 =N=</b>
0043012300045	Telephone Services	9,000,000
0043012300052	Stationery	10,400,000
0043012300060	Maint. Of Furniture & Equipment	6,000,000
0043012300078	Maint. of Vehicles & other Capital assets.	15,000,000
0043012300086	Consultancy Services	100,000
0043012300094	Contribution & Subventions	
0043012300100	Training & Staff Development	7,200,000
0043012300118	Entertainment & Hospitality	6,000,000
0043012300126	Miscellaneous Expenses	6,825,000
0043012300134	Contribution to Foreign Bodies	10,800,000
0043012300142	Motor vehicle advances	1,790,040
	<b>TOTAL</b>	<b>95,315,040</b>
	<b>SUMMARY</b>	
	Personnel Costs	297,179,409
	Overhead Costs	95,315,040
	<b>TOTAL</b>	<b>392,494,449</b>
	<b>OVERSEAS DESK</b>	
	Nigerian Trade Office Taiwan	
004811100014	Personnel Costs	47,228,440
00481200025	Overhead Costs	-
	<b>TOTAL</b>	<b>47,228,440</b>
	<b>NIGERIA COMMERCIAL DESK GENEVA</b>	
004811100016	Personnel Costs	56,105,940
004811100025	Overhead Costs	-
	<b>TOTAL</b>	<b>56,105,940</b>
	<b>TOTAL OVERSEAS DESK</b>	<b>103,334,380</b>
	<b>INVESTIGATING COMMITTEE FOR ANTI-DUMPING AND UNFAIR TRADE</b>	
	Personnel Costs	-
	Overhead Costs	18,574,700
	<b>TOTAL</b>	<b>18,574,700</b>
	<b>Total Main Ministry &amp; Overseas Desk Personnel C</b>	<b>400,513,789</b>
	<b>Total Main Ministry &amp; Overseas Desk Overhead C</b>	<b>95,315,040</b>
	<b>Total Main Ministry</b>	<b>495,828,829</b>
	<b>PARASTATALS</b>	
	<b>NIGERIAN EXPORT PROMOTION COUNCIL</b>	
004802100018	Personnel Costs	53,347,070
004802200028	Overhead Costs	22,440,000
004802100039	Participating in Foreign Fairs	22,000,000
004802100047	State Committee on Export Promotion	3,000,000
	<b>TOTAL</b>	<b>100,787,070</b>
	<b>NIGERIAN ACCOUNTING STANDARD BOARD</b>	
004804100019	Personnel Costs	12,550,280
004802400026	Overhead Costs	8,360,000
	<b>TOTAL</b>	<b>20,910,280</b>
	<b>TRADE FAIR COMPLEX</b>	
004805100019	Personnel Costs	23,672,850
004805200028	Overhead Costs	53,800,000
	<b>TOTAL</b>	<b>77,472,850</b>

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION 1999 =N=
	FEDERAL PRODUCE INSPECTION	
004806200020	Overhead Costs	3,420,950
	<b>TOTAL</b>	3,420,950

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION 1999 =N=
	NIGERIAN EXPORT PROCESSING ZONE AUTHORITY	
004807100014	Personnel Costs	53,827,900
004807200023	Overhead Costs	33,000,000
	<b>TOTAL</b>	<b>86,827,900</b>
	CONSUMER PROTECTION COUNCIL	
004809100018	Personnel Costs	17,924,060
004809200027	Overhead Costs	3,300,000
	<b>TOTAL</b>	<b>21,224,060</b>
	EXTERNAL TRADE SECTOR	
004808200025	Overhead Costs	4,400,000
	<b>TOTAL</b>	<b>4,400,000</b>
	COMMODITY EXCHANGE COUNCIL	
004811100014	Personnel Costs	4,800,000
004811200022	Overhead Costs	2,200,000
	<b>TOTAL</b>	<b>7,000,000</b>
	<b>INSTITUTES</b>	
	WEIGHT & MEASURE TRAINING INSTITUTE	
	Personnel Costs	
	Overhead Costs	1,900,000
	<b>TOTAL</b>	<b>1,900,000</b>
	FEDERAL PRODUCE TRAINING INSTITUTE LAGOS	
	Personnel Costs	
	Overhead Costs	1,900,000
	<b>TOTAL</b>	<b>1,900,000</b>
	FOREIGN TRADE INSTITUTE OF NIGERIA	
	Personnel Costs	
	Overhead Costs	1,900,000
	<b>TOTAL</b>	<b>1,900,000</b>
	<b>SUMMARY PARASTATAL</b>	
	Personnel Costs	166,122,160
	Overhead Costs	161,620,950
	<b>TOTAL</b>	<b>327,743,110</b>
	<b>GENERAL SUMMARY</b>	
	Personnel Costs	566,635,949
	overhead Costs	256,935,990
	<b>GRAND TOTAL</b>	<b>823,571,939</b>
	<b>HEAD:004900000007 - FEDERAL MINISTRY OF TRANSPORT</b>	
004901200029	Travel & Transport	10,500,000
004901200037	Utility service	6,500,000
004901200045	Telephone Services	6,000,000
004901200052	Stationery	8,000,000
004901200060	Maintenance of Furniture & Equipment	6,500,000
004901200078	Maintenance of Vehicles & other Capital Assets	9,500,000
004901200086	Consultancy Services	1,000,000
004901200094	Contributions & Subventions	600,000
004901200100	Training & Staff Development	6,000,000
004901200118	Entertainment & Hospitality	800,000
004901200126	Miscellaneous Expenses	12,058,930
004901200134	Contribution to Foreign Bodies	15,385,190
004901200142	Motor Vehicle Advances	2,000,000
004901200215	Maitenance of River Craft	

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION 1999 =N=
004901200223	National Exam	
	<b>Total</b>	<b>84,844,120</b>
	<b>MAIN MINISTRY SUMMARY FOR</b>	
	Personnel Costs	97,105,180
	Overhead costs	84,844,120
	<b>Total</b>	<b>181,949,300</b>
	<b>PART II PARASTATALS</b>	
	<b>A. NITT ZARIA</b>	
044902100012	Personnel Costs	71,911,790
004902200021	Overhead Costs	27,360,000
004902200039	Training Participant	16,500,000
	<b>Total NITT</b>	<b>115,771,790</b>
	<b>B. MARITIME ACADEMY OF NIGERIA</b>	
004903200014	Personnel Costs	63,348,730
004903200023	Overhead Costs	43,500,000
004903200031	Insurance of Government Property	1,100,000
004903200049	Training Participant	3,300,000
	<b>Total MAN</b>	<b>111,248,730</b>
	<b>C. NIGERIAN RAILWAY OPERATING COST</b>	
004904200026	Personnel Costs	645,977,590
	Operating Overhead Cost	
	<b>D. NIGERIAN RAILWAYS</b>	
004904200034	Hospital	142,044,040
	Operating Overhead cost	
	<b>Sub-Total, Railway</b>	<b>788,021,630</b>
	<b>E. PORT SECURITY</b>	13,680,000
	<b>NIGERIA INLAND WATER WAYS AUTHORITY (NIWA)</b>	
004905100019	Personnel Costs	96,943,029
004905200027	Overhead Cost	22,347,160
	<b>Total NIWA</b>	<b>119,290,189</b>
	<b>SUMMARY, PART 1</b>	
	Personnel Costs	878,181,139
	Overhead Cost	269,831,200
	<b>Total Parastatals</b>	<b>1,148,012,339</b>
	<b>GENERAL SUMMARY FOR 2000</b>	
	Personnel Costs	975,286,319
	Overhead Cost	354,675,320
	<b>GRAND TOTAL</b>	<b>1,329,961,639</b>
	<b>HEAD: 005000000008 - MINISTRY OF PETEOLEUM RESOURCES</b>	
5001200027	Travel and Transport	27,000,000
5001200035	Utility Services	1,500,000
5001200043	Telephone Services	6,500,000
5001200050	Stationery	7,500,000
5001200068	Maintenance of Furniture and Equipment	10,000,000
5001200076	Maintenance of Vehicles & Other Capital	12,000,000
5001200084	Consultancy Services	1,000,000
5001200092	Contributions and Subventions	
5001200108	Training and Staff Development	6,500,000
5001200116	Entertainment and Hospitality	5,000,000
5001200124	Miscellaneous Expenses	14,000,000

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION 1999 =N=
5001200132	Contribution to Foreign Bodies	30,000,000
	Housing of APPA Conferencde	
5001200140	Motor Vehicle Advances	189,000
	Total	<b>121,189,000</b>

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION 1999 =N=
	Personnel Costs	43,450,000
	Overhead Costs	121,189,000
	<b>Total:</b>	<b>164,639,000</b>
	<b>CONTRIBUTION AND SUBVENTION</b>	
<b>PART II</b>	<b>PETROLEUM TRAINING INSTITUTE</b>	
	Travel and Transport	<b>2,537,500</b>
	Utility Services	1,522,600
	Telephone Services	609,000
	Stationery	812,000
	Maintenance of Furniture and Equipment	406,000
	Maintenance of Vehicles & Other Capital Assets	6,597,500
	Consultancy Services	1,015,000
	Contributions and Subventions	
	Training and Staff Development	10,150,000
	Entertainment and Hospitality	507,500
	Miscellaneous Expenses	1,009,890
	Contribution to Foreign Bodies	
	Motor Vehicle Advances	1,015,000
	Rent for Residential Accommodation	1,015,000
	Council Members Allowances/Travelling & Other Expences	
	<b>Total:</b>	<b>27,196,990</b>
	Personnel Costs	1,059,645,840
	Housing Grant	164,877,710
	Salary Arrears	179,744,540
	Overhead Costs	27,196,990
	<b>Total:</b>	<b>1,431,465,080</b>
	<b>OPERATIONS DEPARTMENT</b>	
	<b>PETROLEUM PART (III) DEPARTMENT OF PETROLEUM RESOURCES (DPR)</b>	
5002200029	Travel and Transport	11,054,000
5002200037	Utility Services	2,000,000
5002200045	Telephone Services	2,250,000
5002200052	Stationery	2,300,000
5002200060	Maintenance of Furniture and Equipment	2,300,000
5002200078	Maintenance of Vehicles & Other Capital	9,750,000
5002200860	Consultancy Services	1,150,000
5002200094	Contributions and Subventions	
5002200100	Training and Staff Development	3,500,000
5002200118	Entertainment and Hospitality	1,000,000
5002200126	Miscellaneous Expenses	1,000,000
5002200134	Contribution to Foreign Bodied	
5002200142	Motor Vehicle Advances	1,500,000
5002200215	Crude Oil Operation	4,500,000
5002200228	Field Office Operations	2,500,000
	<b>Total</b>	<b>44,804,000</b>
	Personnel Costs	1,508,220,310
	Housing Grant	120,000,000
	Overhead Costs	44,804,000
	<b>Total, Part III (DPR)</b>	<b>1,673,024,310</b>
	<b>GENERAL SUMMARY</b>	
	Personnel Cots	2,611,316,150
	Overhead Coats	657,812,240
	<b>Grand Total, Petroleum Resources</b>	<b>3,269,128,390</b>

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION 1999 =N=
<b>HEAD: 00510000007 - MINISTRY OF WORKS AND HOUSING</b>		
005101200028	Travel and Transport	42,400,000
005101200036	Utility Services	40,000,000
005101200049	Telephone Services	17,000,000
005101200051	Stationery	40,430,000
005101200069	Maintenance of Furniture and Equipment	32,500,000
005101200077	Maintenance of Vehicles & Other Capital	442,650,000
005101200085	Consultancy Services	7,000,000
005101200095	Contributions and Subventions	92,544,000
005101200109	Training and Staff Development	9,000,000
005101200117	Entertainment and Hospitality	6,370,000
005101200125	Miscellaneous Expenses	12,258,528
005101200133	Contribution to Foreign Boded	40,934,080
005101200142	Motor Vehicle Advances	2,000,000
005101200214	Production of Atlas	8,000,000
005101200222	Field Headquarters Operating Costs	16,000,000
005101200230	Maintenace of Highways	516,050,000
	<b>Total</b>	<b>1,325,136,608</b>
<b>SUMMARY - MAIN MINISTRY</b>		
	Personnel Costs	2,371,429,402
	Overhead Costs	1,325,136,608
	<b>Total</b>	<b>3,696,566,010</b>
<b>PART II - PARASTATALS - CONTRIBUTIONS AND SUBVENTIONS</b>		
Federal School of Survey, Oyo		
005103100013	Personnel Costs	22,727,292
005103100022	Overhead Costs	26,062,278
	<b>Total</b>	<b>48,789,570</b>
<b>Federal Housing Authority</b>		
005104100016	Personnel Costs	114,307,674
005104100025	Overhead Costs	30,254,651
	<b>Total</b>	<b>144,562,325</b>
<b>SUMMARY, PARASTATALS</b>		
	Personnel Costs	137,034,966
	Overhead Costs	56,316,929
	<b>Total</b>	<b>193,351,895</b>
<b>GENERAL SUMMARY</b>		
	Personnel Costs	2,508,464,368
	Overhead Costs	1,381,453,537
	<b>Grand total, Works &amp; Housing</b>	<b>3,889,917,905</b>
<b>HEAD: 00520000006 - MINISTRY OF COMMUNICATIONS</b>		
005201200028	Travel and Trasport	12,600,000
005201200038	Utility Service	6,800,000
005201200044	Telephone Service	5,682,170
005201200051	Stationery	7,245,000
005201200069	Mtc. Of Furniture and Equipment	3,800,000
005201200077	Mtc. Of Vehicle and other Capital Assets	19,150,000
005201200085	Consultancy Service	
005201200093	Contribution and Subventions	
005201200109	Training and Staff Development	5,400,000
005201200117	Entertainment and Hospitality	560,000
005201200125	Miscellaneous Expenses	2,940,000
005201200133	Contribution to Foreign Bodies	14,674,800
005201200141	Motor Vehicle Advances	980,000
	<b>TOTAL: MAIN MIN.</b>	<b>79,831,970</b>

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION 1999 =N=
	SUMMARY	
	Personnel Costs	42,917,756
	Overhead Costs	79,831,970
	<b>Total</b>	<b>122,749,726</b>
	<b>Part I - PARASTATALS - CONTRIBUTIONS AND SUBVENTIONS</b>	
	NIGERIA POSTAL SERVICES (NIPOST)	
005203100013	Personnel Costs	1,138,199,144
005203200022	Overhead Costs	-
	<b>Total</b>	<b>1,138,199,144</b>
	<b>NIGERIAI COMMUNICATIONS COMMISSION</b>	
005202100011	Personnel Costs	18,296,052
005202200020	Overhead Costs	22,474,000
	<b>Total</b>	<b>40,770,052</b>
	<b>SUMMARY, PARASTATALS</b>	
	Personnel Costs	1,156,495,196
	Overhead Costs	22,474,000
	<b>Total</b>	<b>1,178,969,196</b>
	<b>GENERAL SUMMARY</b>	
	Personnel Costs	1,199,412,952
	Overhead Costs	102,305,970
	<b>Total Communication</b>	<b>1,301,718,922</b>
<b>HEAD 005300000006</b>	<b>CONSOLIDATED REVENUE FUND CHARGES</b>	
<b>5301000009</b>	<b>SUPREME COURT OF NIGERIA</b>	
<b>5301000001</b>	<b>SALARIES</b>	
	Chief Justice of Nigeria	1
	Justices of the Supreme Court	15
	Chief Registrar & Chief Registrar	3
	<b>Sub-Total, Salaries</b>	<b>19</b>
5301200002	<b>ALLOWANCES</b>	
5301200113	Consolidated allowances of chief Justices of Nigeria	-
5301200141	Consolidated allowances of 15 Justices	-
5301200158	State witnessess expenses	
	Chief Registrar & Chief Registrar	
	<b>Sub-Total, Salaries</b>	
	<b>Total: Salaries &amp; Allowances</b>	
	<b>PART II-JUDICIARY</b>	
5320000001	<b>COURT OF APPEAL</b>	
5320000003	<b>SALARIES</b>	
5321000011	President	1
	Justices	49
	Chief Registrar	
	Deputy Chief Registrar	
	<b>Sub-Total : Salaries</b>	<b>50</b>
5302200004	<b>ALLOWANCES</b>	
5302200168	Consolidated allowances of the President	
5302200176	Consolidated allowances of the Justices	
5302200184	Chief Registrar Allowances	
5302200192	Deputy Chief Registrar Allowances	



CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION 1999 =N=
	Sub-Total: Allowances	
	Total Salaries Allowances	

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION 1999 =N=
	<b>PART III</b>	
530300003	<b>FEDERAL HIGH COURT</b>	
53100000005	<b>SALARIES</b>	
	Chief Judges	1
	Judges	53
	Chief Registrar	
	Deputy Chief Registrar	
	<b>Sub- Total Salaries</b>	<b>54</b>
5303200006	<b>Allowances</b>	
5303200186	Consolidated allowances of the Chief Judge	
5303200194	Consolidated allowances of other Judge	
5303200200	Chief Registrar Allowances	
5303200200	Deputy Chief Registrar Allowances	
	<b>Sub-Total: Allowances</b>	
	<b>Total Salaries &amp; Allowances</b>	
	<b>PART IV- JUDICIARY</b>	
53400000006	<b>HIGH COURT OF JUSTICE</b>	
53040000016	<b>SALARIES</b>	
	Chief Judges	1
	Judges	16
	Chief Registrar	
	Deputy Chief Registrar	
	<b>Sub- Total Salaries</b>	<b>17</b>
5304200455	<b>Allowances</b>	
5304200463	Consolidated allowances of the Chief Judge	
5304200471	Consolidated allowances of other Judge	
5304200489	Chief Registrar Allowances	
	Deputy Chief Registrar Allowances	
	<b>Sub-Total: Allowances</b>	
	<b>Total Salaries &amp; Allowances</b>	
	<b>PART V JUDICIARY</b>	
	<b>SHARIA COURT OF APPEAL, ABUJA</b>	
53051000000	HON.Grand Kadi	1
	HON. Kadi	9
	Chief Registrar	
	Deputy Chief Registrar	
	<b>Sub- Total Salaries</b>	<b>10</b>
5305200499	<b>Allowances</b>	
	Consolidated allowances of the Hon Gran Kadi	
5305200505	Consolidated allowances of Kadis	
5305200513	Chief Registrar Allowances	
5305200521	Deputy Chief Registrar Allowances	
	<b>Sub-Total: Allowances</b>	
	<b>Total Sharia Court of Appeal, Abuja</b>	
	<b>PART VI - JUDICIARY</b>	
5317000002	<b>NATIONAL INDUSTRIAL COURT</b>	
5317000004	<b>SALARIES</b>	
53171000017	President	1
	Members	4
	Chief Registrar	
	<b>Sub-Total, Salaries</b>	<b>5</b>

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION 1999 =N=
	<b>Allowances</b>	
5317200423	Consolidated allowances of the President	
5317200431	Consolidated allowances of Members	
5317200449	Chief Registrar Allowances	
	<b>Sub-Total: Allowances</b>	
	<b>Total National Industrial Court</b>	
	<b>PART VII JUDICIARY</b>	
5306000000	<b>CUSTOMARY COURT OF APPEAL, ABUJA</b>	
5306100010	Salaries	
	President	1
	Judges	6
	Chief Registrar	
	Deputy Chief Registrar	
	<b>Sub-Total : Salaries</b>	<b>7</b>
	<b>ALLOWANCES</b>	
5306200515	Consolidated allowances of the President	
5306200523	Consolidated allowances of the Judges	
5306200531	Chief Registrar Allowances	
5306200540	Deputy Chief Registrar Allowances	
	<b>Sub-Total: Allowances</b>	
	<b>Total Salaries : Customary Court of Appeal</b>	<b>7</b>
	<b>SUMMARY, JUDICIARY</b>	
Part I	Supreme Court of Appeal	
Part II	Court of Appeal	
Part III	Federal High Court	
Part IV	High Court of Justice	
Part V	Sharia Court Of Appeal	
Part VI	Customary Court Of Appeal	
Part VII	National Industrial Court	
	<b>TOTAL , JUDICIARY</b>	
	The sum =N=140,678,670 covering salaries and allowances for Judges and other judicial functionaries provided in the consolidated revenue fund charges has been deducted because an earlier provision has been made in the National Judicial Council which is a first charge.	
	<b>AUDITOR GENERAL FOR THE FEDERATION</b>	
530800005	<b>AUDITOR GENERAL FOR THE FEDERATION SALARIES</b>	
5308100007	Staff and Personnel Costs	
53081000015	Auditor General for the Federation	1
	<b>Sub-Total: Salaries</b>	<b>1</b>
5308200008	<b>Allowances</b>	
5308200210	<b>Allowances for the Auditor General for the Federation</b>	1
	<b>Sub Total : Allowances</b>	<b>1</b>
	<b>Total, Salaries &amp; Allowances</b>	
	<b>PART IX</b>	
530900007	<b>FEDERAL CIVIL SERVICE COMMISSION</b>	
	Salaries	
5309000017	Chairman	1
	Commissioners	15

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION 1999 =N=
	<b>Sub-Total: Salaries</b>	<b>16</b>
	<b>Allowances</b>	
	Allowances of Chairman,	
	Allowances of Commissioners	
	<b>Sub-Total Allowances</b>	
	<b>Total Salaries and Allowances</b>	
	<b>PART X</b>	
5311000003	<b>PUBLIC COMPLAINT COMMISSION</b>	
53111000005	Salaries	
	Chief Commisioners	1
	Commisioners	36
	<b>Sub-Total: Salaries</b>	<b>37</b>
	<b>Allowances</b>	
5311200259	Allowances of Chief Commissioners	
	Allowances of 38 Commissioners	
	Sub-Total Allowances	
	<b>Total Salaries and Allowances</b>	
	<b>PART XI</b>	
5312000005	<b>PENSION &amp; GRATITUDE</b>	
5312200269	Pension Statutory	8,528,873,876.00
531200277	Gratuties	3,248,422,211.00
531200309	Local Government Pensions & Contributions	2,845,003,172.00
	Pension Running Cost	146,222,992.00
	Bank Charges and Commision	731,114,963.00
	<b>Sub- Total: Pension &amp; Grat. (Civilians)</b>	<b>15,499,637,214.00</b>
5312200285	<b>MILITARY PENSIONS &amp; GRATUTIES (DMP)</b>	
5312200317	Pension to be paid to States Military Pension	14,040,026,488.00
5312200325	Officers retirement and men discharge-projection	3,797,725,733.00
5312200333	Death benefits ( Gratuity & 5 Years bulk pension	639,820,531.00
5312200341	Out standing payment on New pension Rate	
5312200358	Pension harmonisation Outstanding payment inclusion in regular payment for 1998	
	Payment harmonisation Arrears/ Disability/ Pension	276,129,964.00
5312200366	Re-Imbursement due to States	
	Pension Running Cost	
	<b>Sub- Total: DPM</b>	<b>18,753,702,716.00</b>
5312200293	<b>POLICE PENSIONS &amp; GRATUITIES</b>	
	Pensions	4,850,250,000.00
	Gratuties	4,750,000,000.00
	Pensionn Running Cost	75,000,000.00
5312200374	Outstanding Arrears on Both pensions and Gratuties	
5312200384	Harmonisation	
	Police Pension Scheme	250,000,000.00
	<b>Sub-Total Police Pensions</b>	<b>9,925,250,000.00</b>
	<b>CUSTOM IMMIGRATION AND PENSION OFFICE</b>	
	Pensions	1,304,376,407.00
	Pensions Arrears and gratuties	
	Pension Arrears	3,732,124,484.00
	Death Benefits	
	Gratuties & Death Benefits	206,133,389.00
	Harmonisation	
	Pension Running Cost	40,000,000.00
	Pension Fund Scheme Investment	1,451,685,558.00

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION 1999 =N=
	<b>Sub-Total, CIPP</b>	6,734,319,838.00
	<b>Total, Poensions &amp; Gratuities</b>	<b>50,912,909,768.00</b>

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION 1999 =N=
	<b>INTEREST PAYMENT PUBLIC DEBT CHARGES</b>	
	Debts owed to Local Contractors	
	Interest payment on internal Loans	
	Interest payment on External Loans	
	FGN Direct Transfer to PSTF	
	FGN Priority Projects	
	Deferred Customs Duties Payable on FGN Priority Projects	
	Debt Conversion Programmes undertake by CBN	
	<b>Total</b>	
	<b>PART XIII</b>	
531500001	<b>NIGERIA LAW REFORM COMMISSION</b>	
5315100012	Salaries	
	Chairman	
	Full-Time Commisioners	
	Part time Commissioner	
	<b>Sub-Total: Salaries</b>	
531520005	<b>Allowances</b>	
5315200371	Consolidated Allowances for Chairman	
5315200289	Consolidated Allowances for Commissioners	
	<b>Sub-Total, Allowances</b>	
	<b>Total, Salaries &amp; Allowances</b>	
	<b>PART XIV</b>	
	<b>INDEPENDENT NATIONAL ELECTORAL COMMISSION (INEC)</b>	
531800019	Salaries	
	Chairman	1
	National Commisioners	12
	Secretary to the Commision	1
	Resident Electoral Commisioners	37
	<b>Sub-Total, Salaries</b>	<b>51</b>
	<b>Allowances</b>	
5318200441	Consolidated Allowances for Chairman	
5318200458	Consolidated Allowances for National Commisioners and Secretary	
5318200466	Consolidated Allowances for Commisioners and Secretary	
5318200474	Allowances for Resident Electoral Commisioners	
	<b>Sub-Total, Allowances</b>	<b>0</b>
	<b>Total, Salaries &amp; Allowances</b>	<b>51</b>
	<b>PART XV</b>	
	<b>NATIONAL POPULATION COMMISSION</b>	
531800019	Salaries	
	Chairman	1
	Director General	
	Commisioners	7
	<b>Sub-Total: Salaries</b>	<b>8</b>
	<b>Allowances</b>	
5318200441	Chairman	
	Director General	
5318200458	Commisioners	
	<b>Sub-Total: Allowances</b>	
	<b>Total Salaries &amp; Allowances</b>	

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION 1999 =N=
	<b>PART XVI</b>	
	<b>POLICE COMMAND AND FORMATIONS</b>	
53191100011	Salaries	
	Inspector-General of Police	1
	Deputy Inspector -General	1
	<b>Sub-Total, Salaries</b>	<b>2</b>
53192000508	ALLowances of IGP & DIG	
	<b>Sub-Total: Allowances</b>	
	<b>Total: Salaries and Allowances</b>	<b>2</b>
	<b>PART XVIII</b>	
	<b>CODE OF CONDUCT BUREAU</b>	
	Chairman	1
	Secretary	
	Members	3
	<b>Sub-Total, Salaries</b>	<b>4</b>
	<b>Allowances</b>	
5320200559	Consolidated Allowances for the Chairman	
	Consolidated Allowances for the Secretary	
5320200567	Consolidated Allowances for the Members	
	<b>Sub-Total, Allowances</b>	
	<b>Total: Salaries &amp; Allowances</b>	
	<b>SUMMARY OF CONSOLIDATED REVENUE FUND CHARGES</b>	
PART I-VII	JUDICIARY (EXCLUDED)	
PART VIII	AUDITOR GENERAL FOR THE FEDERATION	
PART IX	FEDERAL CIVIL SERVICE COMMISSION	
PART X	PUBLIC COMPLAINT COMMISSION	
PART XI	PENSIONS & GRATUITIES	
PART XII	INTEREST PAYMENT, PUBLIC DEBT CHARGES	
PART XIII	LAW REFORMS COMMISSION	
PART XV	INDEPENDENT NATIONAL ELECTORAL COMMISSION	
PART XVI	NATIONAL POPULATION COMMISSION	
PART XVII	POLICE COMMAND AND FORMATIONS	
PART XVIII	CODE OF CONDUCT BUREAU	
	OTHERS	
	<b>TOTAL, CONSOLIDATED REVENUE FUND CHARGES INCLUDING DEBT CHARGES</b>	
<b>HEAD:54</b>	<b>INDEPENDENT ELECTROL COMMISSION</b>	
	Travel and Transport	68,759,548
	Utility Services	28,389,478
	Telephone Services	35,470,777
	Stationery	68,409,579
	Maintenance of Furniture and Equipment	61,039,194
	Maintenance of Vehicles & Other Capital Assets	85,512,910
	Consultancy Services	28,868,537
	Contributions and Subventions	
	Training and Staff Development	38,511,887
	Entertainment and Hospitality	
	Miscellaneous Expenses	58,015,052
	Contribution to Foreign Boded	
	Hosting of APPA Conference	
	Motor Vehicle Advances	6,500,000
	<b>Total</b>	<b>479,476,962</b>
	<b>SUMMARY</b>	

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION 1999 =N=
	Personel Costs	579,526,467
	Overhead Costs	479,476,962
	<b>Total</b>	<b>1,059,003,429</b>
	<b>Special Electroal Budget</b>	
	<b>CONTINGENCIES</b>	
	Personel Costs	
	Overhead Costs	
	<b>Total</b>	
	<b>SERVICE-WIDE VOTES</b>	
1	Utilities: NEPA and Water bills owed by the Armed Forces	
2	Other Grants, Contribution and Subventions (Ministry of Cooperation and Integration in Africa)	
3	Renewal of Rents by Ministries	
4	Expenses Connected with Movement to Abuja	
5	Margin for Increased Costs	
6	Budget Implementation and Monitoring	
7	Export Expansion Grant	
8	Recurrent Adjustment	
9	Manufacturing-In-Bond Scheme	
10	Payment of Requisitioned/Acquired properties by the Military	
11	Indebtedness to Landlords in respect of rented Accommodation by the Military	
12	Current Pension Scheme Premium including Arrears for Parastatals	
13	Pre-Budget Studies Workshop and Seminar	
14	Training of Budget Officers in Ministries/Agencies	
15	Transition Programme to Civilian Govt.	
16	Civil Service Wage Adjustment	
17	a. Railway Pension Scheme	
	b. Railway Insurance on Rolling Stock	
18	Oil and Gas Project	
19	Elected Members of the Nat. Assembly	
20	Payment of Benefits Arising from Rationalisation of Civil Servants	
21	Hotel Bills for State Protocol, State House and SGF Office	
22	Maintenance Service Agreement Fee for National Women and Children Hospital	
23	Office of Vice President (BPE Recurrent Exp.)	
24	Ministry of Environment - Nation-wide Study of Erosion sites	
	<b>Sub-Total:</b>	
<b>HEAD: - '00580000006 MINISTRY OF SOLID MINERALS DEVELOPMENT</b>		
005800100025	Travel and Transport	93,712,350
005800100033	Utility Services	12,429,810
005800100041	Telephone Services	29,000,000
005800100051	Stationery	35,500,000
005800100066	Maintenance of Office Furniture and Equipment	20,000,000
005800100074	Maintenance of Vehicles & Other Capital Assets	60,000,000
005800100082	Consultancy Services	16,000,000
005800100099	Contributions and Subventions	21,000,000
005800100106	Training and Staff Development	16,000,000
005800100114	Entertainment and Hospitality	5,000,000
005800100122	Miscellaneous Expenses	24,500,000
005800100136	Contribution to Foreign Bodied	4,137,000
005800100148	Motor Vehicle Advances	3,000,000
	Ext. Publicity	-



CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION 1999 =N=
	TOTAL:	<b>340,279,160</b>
	Personnel Costs	228,821,354
	Overhead Costs	340,279,160
	<b>Total, Solid Minerals</b>	<b>569,100,514</b>
<b>HEAD: - '005900000007 MINISTRY OF AVIATION</b>		
0059001200028	Travel and Transport	15,095,365
0059001200036	Utility Services	5,387,000
0059001200044	Telephone Services	5,387,000
0059001200051	Stationery	5,105,000
0059001200069	Maintenance of Office Furniture and Equipment	5,600,000
0059001200077	Maintenance of Vehicles & Other Capital Assets	8,100,000
0059001200085	Consultancy Services	769,860
0059001200093	Contributions and Subventions	100,000
0059001200104	Training and Staff Development	59,258,000
0059001200117	Entertainment and Hospitality	3,000,000
0059001200125	Miscellaneous Expenses	39,606,303
0059001200133	Contribution to Foreign Bodied	34,911,170
0059001200141	Motor Vehicle Advances	817,530
	<b>TOTAL: -</b>	<b>183,137,228</b>
	<b>MAIN MINISTRY SUMMARY</b>	
	Personnel Costs	66,175,320
	Overhead Costs	183,047,228
	Total, Solid Minerals	<b>249,222,548</b>
	<b>PARASTATALS</b>	
	NIGERIAN COLLEGE OF AVIATION TECHNOLOGY, ZARIA	
005902100011	Personnel Costs	139,667,488
005902200022	Overhead Costs	118,354,682
	Total	<b>258,022,170</b>
	NIGERIAN CIVIL AVIATION AUTHORITY	
005903100013	Personnel Costs	44,025,485
005903100022	Overhead Costs	72,882,000
	Total	<b>116,907,485</b>
	METROLOGICAL SERVICES DEPARTMENT	
005904100016	Personnel Costs	100,149,835
005904200024	Overhead Costs	76,666,168
	Total	<b>176,816,003</b>
	TOTAL PARASTATALS	
	Personnel Costs	283,842,808
	Overhead Costs	269,902,850
	Total	<b>553,745,658</b>
	GENERAL SUMMARY	
	Personnel Costs	350,018,128
	Overhead Costs	450,950,078
	<b>TOTAL, Aviation</b>	<b>800,968,206</b>
	<b>NATIONAL SALARIES, INCOMES AND WAGES COMMISSION</b>	
	OVERHEAD COSTS:	
	Travel and Transport	12,263,560
	Utility Services	3,750,000
	Telephone Services	4,500,000
	Stationery	10,550,000
	Maintenance of Office Furniture and Equipment	5,650,000

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION 1999 =N=
	Maintenance of Vehicles & Other Capital Assets	8,500,000
	Consultancy Services	1,000,000
	Contributions and Subventions	2,000,000
	Training and Staff Development	4,000,000
	Entertainment and Hospitality	2,000,000
	Miscellaneous Expenses	20,000,000
	Contribution to Foreign Bodies	
	Motor Vehicle Advances	1,000,000
	Rent of Office and Residential Accommodation	
	<b>Total</b>	<b>75,213,560</b>
	Personnel Costs	27,210,100
	Overhead Costs	75,213,560
	<b>Total, Salaries and Wages</b>	<b>102,423,660</b>
<b>HEAD: '0061</b>	<b>FEDERAL CHARACTER COMMISSION</b>	
	Travel and Transport	
	Utility Services	
	Telephone Services	
	Stationery	
	Maintenance of Office Furniture and Equipment	
	Maintenance of Vehicles & Other Capital Assets	
	Consultancy Services	
	Contributions and Subventions	
	Training and Staff Development	
	Entertainment and Hospitality	
	Miscellaneous Expenses	
	Contribution to Foreign Bodies	
	Motor Vehicle Advances	
	<b>TOTAL</b>	
	Personnel Costs	122,564,852
	Overhead Costs	161,688,900
	<b>Total, Federal Character</b>	<b>284,253,752</b>
	<b>PART VIII A - POLICE AFFAIRS OFFICE</b>	
	OVERHEAD COSTS	
002026200028	Travel & Transport	15,000,000
002026200036	Utility Services	1,739,000
002026200044	Telephone Services	3,500,000
002026200051	Stationery	6,940,000
002026200069	Maint. Of Office Furniture & Equip.	3,800,000
002026200077	Maint. Of Vehicles & other Cap. Assets	9,000,000
002026200085	Consultancy Services	500,000
002026200093	Contributions & Subventions	
002026200109	Training & Staff Development	4,400,000
002026200117	Entertainment & Hospitality	950,000
002026200125	Miscellaneous Expenses	6,000,000
	Contribution to Foreign Bodies	
002026200141	Motor Vehicles Advance	1,500,000
002026200214	Reund of Medical Expenses	1,050,000
002026200222	Police Council	2,200,000
002026200255	Legal Unit (Running Costs)	1,260,000
002026200263	Security	250,000
	<b>TOTAL</b>	<b>58,089,000</b>
	SUMMARY	
	Personnel Costs	163,385,922
	Overhead Costs	58,089,000
	<b>Total</b>	<b>221,474,922</b>

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION 1999 =N=
	PART VIII B - POLICE PENSION OFFICE	
002027100012	Personnel Costs	15,095,010
002027200021	Overhead Costs	34,000,000
	Total	<b>49,095,010</b>
	PART VIII C - POLICE SERVICE COMMISSION	
	Personnel Costs	
	Overhead Costs	
	Total	
	PART VIII A & B - POLICE AFFAIRS, PENSION OFFICE AND POLICE SERVICE COMMISSION	
	GENERAL SUMMARY	
	Personnel Costs	178,480,932
	Overhead Costs	92,089,000
	Total	<b>270,569,932</b>
	<b>MINISTRY OF CULTURE &amp; TOURISM</b>	
	PART 1 (MAIN MINISTRY)	
	Travel & Transport	
	Utility Services	
	Telephone Services	
	Stationery	
	Maint. Of Office Furniture & Equip.	
	Maint. Of Vehicles & other Cap. Assets	
	Consultancy Services	
	Contributions & Subventions	
	Training & Staff Development	
	Entertainment & Hospitality	
	Miscellaneous Expenses	
	Contribution to Foreign Bodies	
	Motor Vehicles Advance	
	External Publicity	
	Publications	
	WAI-C	
	TOTAL, Overhead Costs	
	SUMMARY - MAIN MINISTRY	
	Personnel Costs	
	Overhead Costs	
	Total Main Ministry	
	EXPLANATORY NOTE	
	EXTERNAL PUBLICITY	
	1. Allocation to the Information Centres Abroad	
	2. Running Costs	
	Total, External Publicity	
	PART II - PARASTATALS - CONTRIBUTIONS AND SUBVENTIONS	
	1. Nigerian Tourism Development Corporation	
003801200013	Personnel Costs	63,081,500
003802200022	Overhead Costs	16,268,600
	Total	<b>79,350,100</b>
	2. International Tourism Fairs Exhibition	
003803100015	Personnel Costs	4,400,000
003803200024	Overhead Costs	<b>4,400,000</b>
	3. Domestic Fairs	
003805100010	Personnel Costs	
3805200029	Overhead Costs	3,300,000

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION 1999 =N=
	Total	<b>3,300,000</b>
003806100012	Personnel Costs	7,347,110
003806200021	Overhead Costs	13,745,420
	Total	21,092,530
	5. Zonal Office	
003807100015	Personnel Costs	
003807200024	Overhead Costs	3,300,000
	Total	<b>3,300,000</b>
	6. National Institute for Hospitality & Tourism Studies (nihotours)	
003808100017	Personnel Costs	41,645,074
003808200026	Overhead Costs	12,379,370
	Total	<b>54,024,444</b>
	8. Hotel and Catering School. Lagos	
003810200021	Personnel Costs	
	Overhead Costs	1,900,000
	Total	<b>1,900,000</b>
	9. Hotel and Catering School. Benin	
003811100015	Personnel Costs	
003811200024	Overhead Costs	19,000,000
	Total	<b>19,000,000</b>
	10. National Commission for Museum & Monuments	
003881200017	Personnel Costs	124,410,160
0038813200002	Overhead Costs	44,012,000
	Total	<b>168,422,160</b>
	11. National Council of Arts and Culture	
003813100019	Personnel Costs	55,532,490
003813200028	Overhead Costs	15,889,380
	Total	<b>71,421,870</b>
	12. Centre for Black African Arts & Civilization (CBAAC)	
003814100012	Personnel Costs	15,593,351
003814200021	Overhead Costs	16,386,500
	Total	<b>31,979,851</b>
	13. National Troupe of Nigeria	
003815100014	Personnel Costs	12,254,042
003815200023	Overhead Costs	23,006,000
	Total	<b>35,260,042</b>
	14 Nigeria CopyRight Commission	
003816100016	Personnel Costs	13,082,818
003816200025	Overhead Costs	15,953,900
	Total	<b>29,036,718</b>
	15 National Theatre	
003817100019	Personnel Costs	41,126,394
003817200028	Overhead Costs	20,112,300
	Total	<b>61,238,694</b>
	16 National Institute for Cultural Orientation	
003819100013	Personnel Costs	4,527,331
003819200022	Overhead Costs	6,673,320
	Total	<b>11,200,651</b>

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION 1999 =N=
	17 Hotel & Catering School. Enugu	
003819100013	Personnel Costs	
003819200022	Overhead Costs	1,900,000
	Total	<b>1,900,000</b>
	18 National Gallery of Art	
003820100015	Personnel Costs	13,120,824
003820200024	Overhead Costs	14,525,220
	Total	<b>27,646,044</b>
	19 Hotel & Catering School. Kaduna	
003821100018	Personnel Costs	
003821200027	Overhead Costs	1,900,000
	Total	<b>1,900,000</b>
	21 National War Museum, Umuahia	
003822100010	Personnel Costs	4,216,572
003822200028	Overhead Costs	7,246,892
	Total	<b>11,463,464</b>
	Institute of Archaeology & Museum Studies, Jos	
	Personnel Costs	4,301,601
	Overhead Costs	
	Total	<b>4,301,601</b>
	SUMMARY, PARASTATALS	
	Personnel Costs	400,239,267
	Overhead Costs	224,798,902
	Total	<b>625,038,169</b>
	GENERAL SUMMARY	
	Personnel Costs	400,239,267
	Overhead Costs	224,798,902
	<b>Total Culture &amp; Tourism</b>	<b>625,038,169</b>
	<b>MINISTRY OF ENVIRONMENT</b>	
	Travel and Trasport	
	Utility Service	
	Telephone Service	
	Stationery	
	Mtc. Of Furniture and Equipment	
	Mtc. Of Vehicle and other Capital Assets	
	Consultancy Service	
	Contribution and Subventions	
	Training and Staff Development	
	Entertainment and Hospitality	
	Miscellaneous Expenses	
	Contribution to Foreign Bodies	
	Motor Vehicle Advances	
	<b>TOTAL:</b>	
	<b>SUMMARY</b>	
	Personnel Costs	
	Overhead Costs	
	<b>Total</b>	
	<b>WAGE ADJUSTMENT</b>	
	Personnel	

CLASSIFICATION CODE	DETAILS EXPENDITURE	APPROPRIATION 1999 =N=
	Overhead	
	<b>Total:</b>	
	<b>PTF WINDING UP COMMITTEE</b>	
	Personnel	
	Overhead	
	<b>Total:</b>	