

|                                    |                                    |                      |                     |                      |                    |                      |
|------------------------------------|------------------------------------|----------------------|---------------------|----------------------|--------------------|----------------------|
| FEDERAL GOVERNMENT OF NIGERIA      |                                    |                      |                     |                      |                    |                      |
| 2013 BUDGET                        |                                    |                      |                     |                      |                    |                      |
| SUMMARY                            |                                    |                      |                     |                      |                    |                      |
| AUDITOR GENERAL FOR THE FEDERATION |                                    |                      |                     |                      |                    |                      |
|                                    |                                    |                      |                     |                      |                    |                      |
| CODE                               | MDA                                | TOTAL PERSONNEL COST | TOTAL OVERHEAD COST | TOTAL RECURRENT      | TOTAL CAPITAL      | TOTAL ALLOCATION     |
|                                    |                                    | =N=                  | =N=                 | =N=                  | =N=                | =N=                  |
| 140,001,001                        | AUDITOR GENERAL FOR THE FEDERATION | 1,815,699,618        | 892,523,708         | 2,708,223,326        | 647,620,000        | 3,600,747,034        |
|                                    |                                    |                      |                     |                      |                    |                      |
| <b>TOTAL</b>                       |                                    | <b>1,815,699,618</b> | <b>892,523,708</b>  | <b>2,708,223,326</b> | <b>647,620,000</b> | <b>3,600,747,034</b> |

| FEDERAL GOVERNMENT OF NIGERIA |  | 2013 APPROPRIATION   |
|-------------------------------|--|----------------------|
| 2013 BUDGET                   |  | =N=                  |
| ACCOUNT CODE                  | ACCOUNT NAME                                       |                      |
| <b>140,001,001</b>            | <b>AUDITOR GENERAL FOR THE FEDERATION</b>          |                      |
| <b>02101</b>                  | <b>PERSONNEL COST</b>                              | <b>1,815,699,618</b> |
| 21010101                      | CONSOLIDATED SALARY                                | 1,613,955,216        |
| 21020201                      | NHIS   | 80,697,761           |
| 21020202                      | CONTRIBUTORY PENSION                               | 121,046,641          |
| <b>02201</b>                  | <b>OVERHEAD COST</b>                               | <b>892,523,708</b>   |
| 22020101                      | LOCAL TRAVEL & TRANSPORT: TRAINING                 | 20,934,764           |
| 22020102                      | LOCAL TRAVEL & TRANSPORT: OTHERS                   | 125,892,102          |
| 22020103                      | INTERNATIONAL TRAVEL & TRANSPORT: TRAINING         | 17,550,163           |
| 22020104                      | INTERNATIONAL TRAVEL & TRANSPORT: OTHERS           | 72,701,845           |
| 22020201                      | ELECTRICITY CHARGES                                | 7,163,402            |
| 22020202                      | TELEPHONE CHARGES                                  | 550,101              |
| 22020203                      | INTERNET ACCESS CHARGES                            | 3,141,437            |
| 22020204                      | SATELLITE BROADCASTING ACCESS CHARGES              | 175,771              |
| 22020205                      | WATER RATES  | 2,228,064            |
| 22020206                      | SEWERAGE CHARGES                                   | 2,137,448            |
| 22020301                      | OFFICE STATIONERIES / COMPUTER CONSUMABLES         | 112,690,097          |
| 22020302                      | BOOKS  | 3,365,826            |
| 22020303                      | NEWSPAPERS   | 3,363,057            |
| 22020304                      | MAGAZINES & PERIODICALS                            | 2,543,068            |
| 22020305                      | PRINTING OF NON SECURITY DOCUMENTS                 | 4,945,283            |
| 22020306                      | PRINTING OF SECURITY DOCUMENTS                     | 299,184              |
| 22020401                      | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT | 14,166,388           |
| 22020402                      | MAINTENANCE OF OFFICE FURNITURE                    | 8,291,729            |
| 22020403                      | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS  | 13,235,729           |
| 22020404                      | MAINTENANCE OF OFFICE / IT EQUIPMENTS              | 11,750,472           |
| 22020405                      | MAINTENANCE OF PLANTS/GENERATORS                   | 6,543,068            |
| 22020501                      | LOCAL TRAINING                                     | 40,311,277           |
| 22020502                      | INTERNATIONAL TRAINING                             | 20,422,434           |
| 22020601                      | SECURITY SERVICES                                  | 8,731,652            |
| 22020603                      | OFFICE RENT  | 10,674,758           |
| 22020606                      | CLEANING & FUMIGATION SERVICES                     | 15,000,000           |
| 22020701                      | FINANCIAL CONSULTING                               | 272,366,236          |
| 22020702                      | INFORMATION TECHNOLOGY CONSULTING                  | 3,526,619            |
| 22020703                      | LEGAL SERVICES                                     | 3,000,063            |
| 22020801                      | MOTOR VEHICLE FUEL COST                            | 18,798,426           |
| 22020803                      | PLANT / GENERATOR FUEL COST                        | 11,053,376           |
| 22021001                      | REFRESHMENT & MEALS                                | 7,630,600            |
| 22021002                      | HONORARIUM & SITTING ALLOWANCE                     | 1,159,340            |
| 22021003                      | PUBLICITY & ADVERTISEMENTS                         | 5,617,864            |
| 22021004                      | MEDICAL EXPENSES                                   | 5,029,243            |
| 22021006                      | POSTAGES & COURIER SERVICES                        | 7,959,227            |
| 22021007                      | WELFARE PACKAGES                                   | 14,593,250           |
| 22021008                      | SUBSCRIPTION TO PROFESSIONAL BODIES                | 6,168,464            |
| 22021009                      | SPORTING ACTIVITIES                                | 6,811,880            |
| <b>03101</b>                  | <b>TOTAL CAPITAL EXPENDITURE</b>                   | <b>647,620,000</b>   |
| 23010105                      | PURCHASE OF MOTOR VEHICLES                         | 180,000,000          |
| 23010112                      | PURCHASE OF OFFICE FURNITURE AND FITTINGS          | 121,100,000          |
| 23010113                      | PURCHASE OF COMPUTERS                              | 22,699,000           |
| 23010114                      | PURCHASE OF COMPUTER PRINTERS                      | 11,019,198           |
| 23010115                      | PURCHASE OF PHOTOCOPYING MACHINES                  | 29,700,000           |
| 23010117                      | PURCHASE OF SHREDDING MACHINES                     | 5,000,000            |
| 23010118                      | PURCHASE OF SCANNERS                               | 7,448,470            |

| FEDERAL GOVERNMENT OF NIGERIA |  | 2013 APPROPRIATION<br>=N= |
|-------------------------------|--|---------------------------|
| 2013 BUDGET                   |  |                           |
| ACCOUNT CODE                  | ACCOUNT NAME                                 |                           |
| 23010119                      | PURCHASE OF POWER GENERATING SET             | 29,952,000                |
| 23010120                      | PURCHASE OF CANTEEN / KITCHEN EQUIPMENT      | 13,165,000                |
| 23010123                      | PURCHASE OF FIRE FIGHTING EQUIPMENT          | 5,300,000                 |
| 23010128                      | PURCHASE OF SECURITY EQUIPMENT               | 20,000,000                |
| 23020101                      | CONSTRUCTION / PROVISION OF OFFICE BUILDINGS | 86,389,552                |
| 23030121                      | REHABILITATION / REPAIRS OF OFFICE BUILDINGS | 77,571,780                |
| 23050101                      | RESEARCH AND DEVELOPMENT                     | 15,275,000                |
| 23050103                      | MONITORING AND EVALUATION                    | 23,000,000                |
|                               |  |                           |
|                               | <b>TOTAL PERSONNEL</b>                       | <b>1,815,699,618</b>      |
|                               | <b>TOTAL OVERHEAD</b>                        | <b>892,523,708</b>        |
|                               | <b>TOTAL RECURRENT</b>                       | <b>2,708,223,326</b>      |
|                               | <b>TOTAL CAPITAL</b>                         | <b>647,620,000</b>        |
|                               | <b>TOTAL ALLOCATION</b>                      | <b>3,355,843,326</b>      |

| 2013 FGN BUDGET: CAPITAL EXPENDITURE DETAILS |  |                 |       |      |              |
|--|--|-----------------|-------|------|--------------|
| NAME OF MINISTRY:                            | AUDITOR GENERAL FOR THE FEDERATION   |                 |       |      |              |
| MINISTRY'S CODE:                             |  |                 |       |      |              |
| NAME OF INSTITUTION                          | AUDITOR GENERAL FOR THE FEDERATION   |                 |       |      |              |
| INSTITUTION'S CODE:                          |  |                 |       |      |              |
| CODE   | LINE ITEM  | LOCATION        |       |      | AMOUNT (=N=) |
|  |  | ZONE            | STATE | LGA  |              |
| 23010105                                     | PURCHASE OF MOTOR VEHICLES   |                 |       |      | 180,000,000  |
|  | ON-GOING PROJECTS  |                 |       |      | 180,000,000  |
|  | 1 NOS CAMRY SALOON CAR AND 18 HILUX VANS   | North - Central | FCT   | AMAC | 180,000,000  |
| 23010112                                     | PURCHASE OF OFFICE FURNITURE AND FITTINGS  |                 |       |      | 121,100,000  |
|  | ON-GOING PROJECTS  |                 |       |      | 121,100,000  |
|  | 50 EXECUTIVE TABLE @ N640,000 PER SET  | North - Central | FCT   | AMAC | 32,000,000   |
|  | 100 EXECUTIVE CHAIRS @ N190,000 PER SET  |                 |       |      | 19,000,000   |
|  | 100 CLERICAL TABLES @ N450,000 PER SET   |                 |       |      | 45,000,000   |
|  | 100 CLERICAL TABLES @ N160,000 PER SET   |                 |       |      | 16,000,000   |
|  | 10 VISITORS CHAIRS @ N910,000 PER SET  |                 |       |      | 9,100,000    |
| 23010113                                     | PURCHASE OF COMPUTERS  |                 |       |      | 22,699,000   |
|  | ON-GOING PROJECTS  |                 |       |      | 22,699,000   |
|  | 42 UNITS OF LAPTOP COMPUTERS @ N271,900.00 AND 48 UNITS OF DESKTOP COMPUTERS @N235,000.00            | North - Central | FCT   | AMAC | 22,699,000   |
| 23010114                                     | PURCHASE OF COMPUTER PRINTERS  |                 |       |      | 11,019,198   |
|  | ON-GOING PROJECTS  |                 |       |      | 11,019,198   |
|  | 31 UNITS OF COMPUTER PRINTERS (HP LASRJET ENTERPRISE 500 COLOUR/BLACK & WHITE) @N355,458.00          | North - Central | FCT   | AMAC | 11,019,198   |
| 23010115                                     | PURCHASE OF PHOTOCOPYING MACHINES  |                 |       |      | 29,700,000   |
|  | ON-GOING PROJECTS  |                 |       |      | 29,700,000   |
|  | 11 PHOTOCOPYING MACHINES (SHARP MX-M 453) @N2,700,000.00   | North - Central | FCT   | AMAC | 29,700,000   |
| 23010117                                     | PURCHASE OF SHREDDING MACHINES   |                 |       |      | 5,000,000    |
|  | ON-GOING PROJECTS  |                 |       |      | 5,000,000    |
|  | 80 SHREDDING MACHINES @ N62,500  | North - Central | FCT   | AMAC | 5,000,000    |
| 23010118                                     | PURCHASE OF SCANNERS   |                 |       |      | 7,448,470    |
|  | ON-GOING PROJECTS  |                 |       |      | 7,448,470    |
|  | 37 UNITS OF HP SCANJET 5590 DIGITAL FLATBED SCANNERS @ N201,310.00                                   | North - Central | FCT   | AMAC | 7,448,470    |
| 23010119                                     | PURCHASE OF POWER GENERATING SET   |                 |       |      | 29,952,000   |
|  | ON-GOING PROJECTS  |                 |       |      | 29,952,000   |
|  | 12 NUMBERS 13.5 KVA FG WILSON SOUNDPROOF POWER GENERATING SETS INCLUDING INSTALLATION @ 2,496,000.00 | North - Central | FCT   | AMAC | 29,952,000   |
| 23010120                                     | PURCHASE OF CANTEEN / KITCHEN EQUIPMENT  |                 |       |      | 13,165,000   |
|  | ON-GOING PROJECTS  |                 |       |      | 13,165,000   |
|  | 100 NOS. DINNING CHAIRS AND TABLES   | North - Central | FCT   | AMAC | 6,000,000    |
|  | 4 NOS. REFRIDGERATORS @ N250,000 EACH and 5 NOS. DEEP FREEZERS @ N500,000 EACH                       |                 |       |      | 3,500,000    |

| CODE            | LINE ITEM   | LOCATION        |         |      | AMOUNT (=N=)      |
|-----------------|---|-----------------|---------|------|-------------------|
|                 |   | ZONE            | STATE   | LGA  |                   |
|                 | COOKERS,,CYLINDERS,CUTLERIES & OTHER ANCILIARY ITEMS. |                 |         |      | 3,665,000         |
| <b>23010123</b> | <b>PURCHASE OF FIRE FIGHTING EQUIPMENT</b>            |                 |         |      | <b>5,300,000</b>  |
|                 | <b>ON-GOING PROJECTS</b>                              |                 |         |      | <b>5,300,000</b>  |
|                 | 50 FIRE EXTINGUISHERS @ N106,000 EACH                 | North - Central | FCT     | AMAC | 5,300,000         |
| <b>23010128</b> | <b>PURCHASE OF SECURITY EQUIPMENT</b>                 |                 |         |      | <b>20,000,000</b> |
|                 | <b>ON-GOING PROJECTS</b>                              |                 |         |      | <b>20,000,000</b> |
|                 | 20 NOS SCANNERS                                       | North - Central | FCT     | AMAC | 3,000,000         |
|                 | 10 NOS EXPLOSIVES DETECTORS                           |                 |         |      | 7,000,000         |
|                 | 25 NOS. CCTV  |                 |         |      | 10,000,000        |
| <b>23020101</b> | <b>CONSTRUCTION / PROVISION OF OFFICE BUILDINGS</b>   |                 |         |      | <b>86,389,552</b> |
|                 | <b>ON-GOING PROJECTS</b>                              |                 |         |      | <b>86,389,552</b> |
|                 | BUILDING OF ZONAL OFFICE                              | North - East    |         |      | 86,389,552        |
| <b>23030121</b> | <b>REHABILITATION / REPAIRS OF OFFICE BUILDINGS</b>   |                 |         |      | <b>77,571,780</b> |
|                 | <b>ON-GOING PROJECTS</b>                              |                 |         |      | <b>77,571,780</b> |
|                 | ADO-EKITI   | South - West    | Ekiti   |      | 4,937,600         |
|                 | PORT HARCOURT   | South - South   | Rivers  |      | 3,785,300         |
|                 | KADUNA  | North - Central | Kaduna  |      | 3,937,600         |
|                 | ABEOKUTA  | South - West    | Ogun    |      | 3,269,700         |
|                 | BAUCHI  | North - East    | Bauchi  |      | 3,937,600         |
|                 | MAIDUGURI   | North - East    | Borno   |      | 3,179,800         |
|                 | ENUGU   | South - East    | Enugu   |      | 3,816,500         |
|                 | KANO  | North - West    | Kano    |      | 3,937,600         |
|                 | OKA   | South - East    | Anambra |      | 4,937,600         |
|                 | SOKOTO  | North - West    | Sokoto  |      | 3,937,600         |
|                 | YENEGOA   | South - South   | Bayelsa |      | 4,269,700         |
|                 | OSOGBO  | South - South   | Osun    |      | 4,095,030         |
|                 | JOS   | North - Central | Plateau |      | 3,724,750         |
|                 | JALINGO   | North - East    | Taraba  |      | 3,937,600         |

| CODE     | LINE ITEM   | LOCATION        |            |      | AMOUNT (=N=) |
|----------|---|-----------------|------------|------|--------------|
|          |   | ZONE            | STATE      | LGA  |              |
|          | LAFIA   | North - Central | Nassara wa |      | 4,724,750    |
|          | ILORIN  | North - Central | Kwara      |      | 3,724,750    |
|          | ABAKALIKI   | North - East    | Ebonyi     |      | 4,816,500    |
|          | UYO   | South - South   | Akwa Ibom  |      | 3,785,300    |
|          | BIRNI-KEBBI   | North - East    | Kebbi      |      | 4,816,500    |
| 23050101 | RESEARCH AND DEVELOPMENT                            |                 |            |      | 15,275,000   |
|          | ON-GOING PROJECTS                                   |                 |            |      | 15,275,000   |
|          | ESTABLISHMENT OF A COMPUTER LABORATORY              | North - Central | FCT        | AMAC | 15,275,000   |
|          | COMPUTER SOFTWARE ACQUISITION                       |                 |            |      | 22,380,000   |
|          | ACQUISITION FOR AUDITING IPPIS                      | North - Central | FCT        | AMAC | 22,380,000   |
| 23050103 | MONITORING AND EVALUATION                           |                 |            |      | 23,000,000   |
|          | ON-GOING PROJECTS                                   |                 |            |      | 23,000,000   |
|          | MONITORING AND EVALUATION OF MDAS ON-GOING PROJECTS | North - Central | FCT        |      | 23,000,000   |
|          |   |                 |            |      |              |