

FEDERAL GOVERNMENT OF NIGERIA

2009 APPROPRIATIONS

2009 BUDGET

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035	TOTAL: MINISTRY OF FINANCE	12,490,548,037
0350000	MINISTRY OF FINANCE	
	TOTAL ALLOCATION:	4,588,884,960
Classification No.	EXPENDITURE ITEMS	
035000007000001	TOTAL PERSONNEL COST	499,917,660
035000007000010	SALARY & WAGES - GENERAL	446,916,574
035000007000011	CONSOLIDATED SALARY	446,916,574
035000007000030	SOCIAL CONTRIBUTION	53,001,086
035000007000031	NHIS	21,200,434
035000007000032	PENSION	31,800,652
035000002000100	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	1,109,695,400
035000002050110	TRAVELS & TRANSPORT - GENERAL	226,027,305
035000002050111	LOCAL TRAVELS & TRANSPORT	112,494,750
035000002050112	INTERNATIONAL TRAVELS & TRANSPORT	113,532,555
035000002050120	TRAVELS & TRANSPORT (TRAINING)- GENERAL	28,967,945
035000002050122	INTERNATIONAL TRAVELS & TRANSPORT	28,967,945
035000002100200	UTILITIES - GENERAL	99,639,120
035000002100201	ELECTRICITY CHARGES	49,986,720
035000002100202	TELEPHONE CHARGES	12,648,000
035000002100204	SATELLITES BROADCASTING ACCESS CHARGES	2,996,400
035000002100205	WATER RATES	19,008,000
035000002100206	SEWAGE CHARGES	15,000,000
035000002150300	MATERIALS & SUPPLIES - GENERAL	138,000,000
035000002150301	OFFICE MATERIALS & SUPPLIES	100,000,000
035000002150302	LIBRARY BOOKS & PERIODICALS	15,000,000
035000002150303	COMPUTER MATERIALS & SUPPLIES	15,000,000
035000002150304	PRINTING OF NON SECURITY DOCUMENTS	5,000,000
035000002150305	PRINTING OF SECURITY DOCUMENTS	2,000,000
035000002150306	DRUGS & MEDICAL SUPPLIES	500,000
035000002150308	UNIFORMS & OTHER CLOTHING	500,000

035000002200400	MAINTENANCE SERVICES - GENERAL	120,679,503
035000002200401	MAINTENANCE OF MOTOR VEHICLES	12,000,000
035000002200405	MAINTENANCE OF OFFICE FURNITURE	4,500,000
035000002200406	MAINTENANCE OF BUILDING - OFFICE	15,500,000
035000002200409	MAINTENANCE OF OFFICE EQUIPMENTS	18,679,503
035000002200410	MAINTENANCE OF COMPUTERS & IT EQUIPMENTS	15,000,000
035000002200411	MAINTENANCE OF PLANTS/GENERATORS	45,000,000
035000002200499	OTHER MAINTENANCE SERVICES	10,000,000
035000002250500	TRAINING - GENERAL	102,800,000
035000002250501	LOCAL TRAINING	84,800,000
035000002250502	INT'L TRAINING	18,000,000
035000002300600	OTHER SERVICES - GENERAL	56,600,000
035000002300601	SECURITY SERVICES	21,600,000
035000002300602	CLEANING & FUMIGATION SERVICES	35,000,000
035000002350700	CONSULTING AND PROFESSIONAL SERVICES - GENERAL	7,500,000
035000002350701	FINANCIAL CONSULTING	2,500,000
035000002350702	INFORMATION TECHNOLOGY CONSULTING	5,000,000
035000002400800	FINANCIAL - GENERAL	1,000,000
035000002400801	BANK CHARGES	1,000,000
035000002450900	FUEL & LUBRICANTS - GENERAL	69,183,527
035000002450901	MOTOR VEHICLE FUEL COST	18,301,527
035000002450905	GENERATOR FUEL COST	50,882,000
035000002501000	MISCELLANEOUS	259,298,000
035000002501001	REFRESHMENT & MEALS	9,648,000
035000002501003	PUBLICITY & ADVERTISEMENTS	27,000,000
035000002501004	MEDICAL EXPENDITURE	900,000
035000002501006	POSTAGES & COURIER SERVICES	15,300,000
035000002501007	WELFARE PACKAGES	43,200,000
035000002501008	SUBSCRIPTIONS TO PROFESSIONAL BODIES	2,700,000
035000002501009	SPORTING ACTIVITIES	8,100,000
035000002501009	PARTICIPATION AT INTERNATIONAL ECONOMIC MEETINGS	152,450,000
	TOTAL CAPITAL PROJECT	2,979,271,900
035000010000000	ONGOING PROJECTS (OTHERS)	2,850,271,900

035000010010000	FMF PHASE II HEADQUARTERS PROJECT	1,300,000,000
035000010020000	REHABILITATION OF PHASE I AND RE-KITTING	1,300,000,000
035000010030000	AUTOMATION OF ADDITIONAL FMF CORE FUNCTION USING ULTIMUS BPM	80,171,900
035000010040000	UPGRADE OF IFEMIS PLATFORM PLUS AUTOMATION OF IFMIS PROCESS	170,100,000
035000020000000	NEW PROJECTS (OTHERS)	129,000,000
035000020010000	REFORM OF FEDERAL MINISTRY OF FINANCE	129,000,000
0350100	DEBT MANAGEMENT OFFICE	
	TOTAL ALLOCATION:	582,033,864
Classification No.	EXPENDITURE ITEMS	
035010007000001	TOTAL PERSONNEL COST	317,467,213
035010007000010	SALARY & WAGES - GENERAL	48,604,099
035010007000011	BASIC SALARY	48,604,099
035010007000020	BENEFITS AND ALLOWANCES - GENERAL	250,714,604
035010007000022	REGULAR ALLOWANCES	250,714,604
035010007000030	SOCIAL CONTRIBUTION	18,148,510
035010007000031	NHIS	4,860,410
035010007000032	PENSION	13,288,100
035010002000100	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	264,566,652
035010002050110	TRAVELS & TRANSPORT - GENERAL	50,000,000
035010002050111	LOCAL TRAVELS & TRANSPORT	12,000,000
035010002050112	INTERNATIONAL TRAVELS & TRANSPORT	38,000,000
035010002060120	TRAVELS & TRANSPORT (TRAINING) - GENERAL	21,343,628
035010002060121	LOCAL TRAVELS & TRANSPORT	4,290,000
035010002060122	INTERNATIONAL TRAVELS & TRANSPORT	17,053,628
035010002100200	UTILITIES - GENERAL	8,276,000
035010002100201	ELECTRICITY CHARGES	480,000
035010002100202	TELEPHONE CHARGES	6,860,000
035010002100205	WATER RATES	480,000
035010002100206	SEWAGE CHARGES	60,000
035010002100299	OTHER UTILITY CHARGES	396,000
035010002150300	MATERIALS & SUPPLIES - GENERAL	40,066,645

035010002150301	OFFICE MATERIALS & SUPPLIES	11,232,600
035010002150302	LIBRARY BOOKS & PERIODICALS	5,585,465
035010002150303	COMPUTER MATERIALS & SUPPLIES	9,414,580
035010002150304	PRINTING OF NON SECURITY DOCUMENTS	6,244,000
035010002150306	DRUGS & MEDICAL SUPPLIES	360,000
035010002150308	UNIFORMS & OTHER CLOTHING	210,000
035010002150310	TEACHING AIDS MATERIALS	246,000
035010002150399	OTHER MATERIALS & SUPPLIES	6,774,000
035010002200400	MAINTENANCE SERVICES - GENERAL	10,370,000
035010002200401	MAINTENANCE OF MOTOR VEHICLES	3,200,000
035010002200405	MAINTENANCE OF OFFICE FURNITURE	900,000
035010002200406	MAINTENANCE OF BUILDING - OFFICE	1,320,000
035010002200407	MAINTENANCE OF BUILDING - RESIDENTIAL	1,050,000
035010002200409	MAINTENANCE OF OFFICE EQUIPMENTS	1,100,000
035010002200410	MAINTENANCE OF COMPUTERS & IT EQUIPMENTS	2,250,000
035010002200411	MAINTENANCE OF PLANTS/GENERATORS	550,000
035010002250500	TRAINING - GENERAL	56,937,439
035010002250501	LOCAL TRAINING	14,182,000
035010002250502	INT'L TRAINING	42,755,439
035010002300600	OTHER SERVICES - GENERAL	17,880,000
035010002300601	SECURITY SERVICES	1,560,000
035010002300602	CLEANING & FUMIGATION SERVICES	1,000,000
035010002300603	OFFICE ACCOMMODATION RENT	15,320,000
035010002350700	CONSULTING AND PROFESSIONAL SERVICES - GENERAL	25,210,000
035010002350701	FINANCIAL CONSULTING	2,000,000
035010002350702	INFORMATION TECHNOLOGY CONSULTING	4,410,000
035010002350799	OTHER PROFESSIONAL SERVICES	18,800,000
035010002400800	FINANCIAL - GENERAL	50,000
035010002400801	BANK CHARGES	50,000
035010002450900	FUEL & LUBRICANTS - GENERAL	3,202,800
035010002450901	MOTOR VEHICLE FUEL COST	2,534,000
035010002450905	GENERATOR FUEL COST	422,400
035010002450907	LUBRICANTS COST	246,400

035010002501000	MISCELLANEOUS	31,230,140
035010002501001	REFRESHMENT & MEALS	7,063,500
035010002501002	HONORARIUM & SITTING ALLOWANCE PAYMENTS	6,700,000
035010002501003	PUBLICITY & ADVERTISEMENTS	9,571,640
035010002501007	WELFARE PACKAGES	5,095,000
035010002501008	SUBSCRIPTIONS TO PROFESSIONAL BODIES	1,000,000
035010002501010	POSTAGES & COURIER SERVICES	1,800,000
0350150	BUDGET OFFICE OF THE FEDERATION	
	TOTAL ALLOCATION:	1,081,136,125
Classification No.	EXPENDITURE ITEMS	
035015007000001	TOTAL PERSONNEL COST	254,928,143
035015007000010	SALARY & WAGES - GENERAL	226,602,794
035015007000011	CONSOLIDATED SALARY	226,602,794
035015007000030	SOCIAL CONTRIBUTION	28,325,349
035015007000031	NHIS	11,330,140
035015007000032	PENSION	16,995,210
035015002000100	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	791,192,982
035015002050110	TRAVELS & TRANSPORT - GENERAL	56,547,297
035015002050111	LOCAL TRAVELS & TRANSPORT	39,212,297
035015002050112	INTERNATIONAL TRAVELS & TRANSPORT	17,335,000
035015002060120	TRAVELS & TRANSPORT (TRAINING) - GENERAL	48,012,002
035015002060121	LOCAL TRAVELS & TRANSPORT	28,489,875
035015002060122	INTERNATIONAL TRAVELS & TRANSPORT	19,522,127
035015002100200	UTILITIES - GENERAL	11,500,198
035015002100201	ELECTRICITY CHARGES	1,890,000
035015002100202	TELEPHONE CHARGES	6,775,198
035015002100205	WATER RATES	1,050,000
035015002100206	SEWAGE CHARGES	735,000
035015002100299	OTHER UTILITY CHARGES	1,050,000
035015002150300	MATERIALS & SUPPLIES - GENERAL	126,864,000
035015002150301	OFFICE MATERIALS & SUPPLIES	45,314,000
035015002150302	LIBRARY BOOKS & PERIODICALS	2,100,000
035015002150303	COMPUTER MATERIALS & SUPPLIES	35,750,000

035015002150304	PRINTING OF NON SECURITY DOCUMENTS	43,700,000
035015002200400	MAINTENANCE SERVICES - GENERAL	29,937,600
035015002200401	MAINTENANCE OF MOTOR VEHICLES	6,300,000
035015002200405	MAINTENANCE OF OFFICE FURNITURE	2,100,000
035015002200406	MAINTENANCE OF BUILDING - OFFICE	2,625,000
035015002200409	MAINTENANCE OF OFFICE EQUIPMENTS	8,412,600
035015002200410	MAINTENANCE OF COMPUTERS & IT EQUIPMENTS	6,300,000
035015002200411	MAINTENANCE OF PLANTS/GENERATORS	4,200,000
035015002250500	TRAINING - GENERAL	145,202,500
035015002250501	LOCAL TRAINING	60,000,000
035015002250502	INT'L TRAINING	85,202,500
035015002300600	OTHER SERVICES - GENERAL	4,620,000
035015002300601	SECURITY SERVICES	2,100,000
035015002300602	CLEANING & FUMIGATION SERVICES	2,520,000
035015002350700	CONSULTING AND PROFESSIONAL SERVICES - GENERAL	103,150,000
035010002350701	FINANCIAL CONSULTING	100,000,000
035015002350702	INFORMATION TECHNOLOGY CONSULTING	3,150,000
035015002400800	FINANCIAL - GENERAL	1,511,911
035015002400801	BANK CHARGES	1,511,911
035015002450900	FUEL & LUBRICANTS - GENERAL	15,353,725
035015002450901	MOTOR VEHICLE FUEL COST	10,607,132
035015002450905	GENERATOR FUEL COST	4,455,533
035015002450999	OTHER FUEL COST	291,060
035015002501000	MISCELLANEOUS	247,233,750
035015002501001	REFRESHMENT & MEALS	20,000,000
035015002501002	HONORARIUM & SITTING ALLOWANCE PAYMENTS	3,968,750
035015002501003	PUBLICITY & ADVERTISEMENTS	5,015,000
035015002501003	MEDICAL EXPENDITURE	1,100,000
035015002501008	SUBSCRIPTIONS TO PROFESSIONAL BODIES	5,000,000
035015002501009	SPORTING ACTIVITIES	10,050,000
035015002501010	POSTAGES & COURIER SERVICES	2,100,000
035015002501011	2010-2012 MTSS AND 2010 BUDGET PREPARATIONS	200,000,000
035015004001200	GRANTS & CONTRIBUTION - GENERAL	1,260,000

035015004001201	CONTRIBUTION TO LOCAL ORGANIZATIONS	1,260,000
	TOTAL CAPITAL PROJECT	35,015,000
035015010000000	ONGOING PROJECTS (OTHERS)	35,015,000
035015020010000	4 NOS XEROX DOCUMENT CENTRES (PHOTOCOPIERS)	25,000,000
035015020040000	HP 2420 LASER JET PRINTERS(50 NOS)	3,500,000
035015020060000	SHARP PHOTOCOPIER(20 NOS)	5,315,000
035015020070000	REFRIGERATORS(20 NOS)	1,200,000
0350250	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	
	TOTAL ALLOCATION:	4,674,762,380
Classification No.	EXPENDITURE ITEMS	
035025007000001	TOTAL PERSONNEL COST	1,651,383,607
035025007000010	SALARY & WAGES - GENERAL	1,467,896,540
035025007000011	CONSOLIDATED SALARY	1,467,896,540
035025007000030	SOCIAL CONTRIBUTION	183,487,067
035025007000031	NHIS	73,394,827
035025007000032	PENSION	110,092,240
035025002000100	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	1,623,853,773
035025002000101	PUBLICATION OF FEDERATION ACCOUNT FOR YEAR 2009	198,879,692
035025002050110	TRAVELS & TRANSPORT - GENERAL	329,324,817
035025002050111	LOCAL TRAVELS & TRANSPORT	210,526,287
035025002050112	INTERNATIONAL TRAVELS & TRANSPORT	118,798,530
035025002060120	TRAVELS & TRANSPORT (TRAINING) - GENERAL	33,072,305
035025002060121	LOCAL TRAVELS & TRANSPORT	14,515,776
035025002060122	INTERNATIONAL TRAVELS & TRANSPORT	18,556,529
035025002100200	UTILITIES - GENERAL	68,157,230
035025002100201	ELECTRICITY CHARGES	45,580,796
035025002100202	TELEPHONE CHARGES	15,064,850
035025002100204	SATELLITES BROADCASTING ACCESS CHARGES	1,743,332
035025002100205	WATER RATES	4,380,700
035025002100206	SEWAGE CHARGES	1,387,552
035025002150300	MATERIALS & SUPPLIES - GENERAL	289,119,543
035025002150301	OFFICE MATERIALS & SUPPLIES	73,560,560

035025002150301	LIBRARY BOOKS & PERIODICALS	23,850
035025002150303	COMPUTER MATERIALS & SUPPLIES	27,328,638
035025002150304	PRINTING OF NON SECURITY DOCUMENTS	88,557,996
035025002150305	PRINTING OF SECURITY DOCUMENTS	99,543,590
035025002150308	UNIFORMS & OTHER CLOTHING	104,909
035025002200400	MAINTENANCE SERVICES - GENERAL	166,197,387
035025002200401	MAINTENANCE OF MOTOR VEHICLES	18,692,307
035025002200405	MAINTENANCE OF OFFICE FURNITURE	9,990,374
035025002200406	MAINTENANCE OF BUILDING - OFFICE	62,557,826
035025002200409	MAINTENANCE OF OFFICE EQUIPMENTS	28,823,137
035025002200410	MAINTENANCE OF COMPUTERS & IT EQUIPMENTS	23,810,203
035025002200411	MAINTENANCE OF PLANTS/GENERATORS	22,323,540
035025002250500	TRAINING - GENERAL	102,552,091
035025002250501	LOCAL TRAINING	70,403,065
035025002250502	INT'L TRAINING	32,149,026
035025002300600	OTHER SERVICES - GENERAL	118,872,725
035025002300601	SECURITY SERVICES	32,258,223
035025002300602	CLEANING & FUMIGATION SERVICES	70,584,501
035025002300603	OFFICE ACCOMMODATION RENT	16,030,001
035025002350700	CONSULTING AND PROFESSIONAL SERVICES - GENERAL	115,385,780
035025002350703	LEGAL SERVICES	15,385,780
035025002350704	ENGINEERING SERVICES	20,000,000
035025002350705	ARCHITECTURAL SERVICES	60,000,000
035025002350706	SURVEYING SERVICES	20,000,000
035025002400800	FINANCIAL - GENERAL	297,333
035025002400801	BANK CHARGES	297,333
035025002450900	FUEL & LUBRICANTS - GENERAL	59,143,625
035025002450901	MOTOR VEHICLE FUEL COST	18,557,543
035025002450905	GENERATOR FUEL COST	34,637,032
035025002450999	OTHER FUEL COST	5,949,050
035025002501000	MISCELLANEOUS	125,011,292
035025002501001	REFRESHMENT & MEALS	2,354,874
035025002501002	HONORARIUM & SITTING ALLOWANCE PAYMENTS	3,013,218

035025002501003	PUBLICITY & ADVERTISEMENTS	38,929,239
035025002501003	BUDGET PREPARATION & MONITORING	13,878,258
035025002501006	POSTAGES & COURIER SERVICES	4,697,854
035025002501007	WELFARE PACKAGES	20,833,800
035025002501008	SUBSCRIPTIONS TO PROFESSIONAL BODIES	30,804,049
035025002501009	SPORTING ACTIVITIES	10,500,000
035025002501099	OTHER MISCELLANEOUS EXPENSES	0
035025004001200	GRANTS & CONTRIBUTION - GENERAL	17,839,954
035025004001201	CONTRIBUTION TO LOCAL ORGANIZATIONS	17,839,954
	TOTAL CAPITAL PROJECT	1,399,525,000
035025010000000	ONGOING PROJECTS (OTHERS)	1,399,525,000
035025010010000	COMPLETION OF TREASURY HOUSE	463,000,000
035025010060000	CONSTRUCTION OF FPO IN 12 STATES	350,000,000
035025010090000	COMPUTARISATION OF OAGF'S OFFICES	16,525,000
035025010120000	COMPLET AND LANDSCAPING OF LIBRARY AND ADMIN BLOCK OROZO	100,000,000
035025010150000	EQUIPING AND LANDSCAPING OF THE 12 FPOs CONSTRUCTED	110,000,000
035025010180000	PURCHASE AND INSTALLATION OF CLEARING CRADLE FOR TREASURY HOUSE	175,000,000
035025010210000	REHABILITATION OF FEDERAL PAY OFFICES	185,000,000
0350600	INVESTMENT AND SECURITIES TRIBUNAL	
	TOTAL ALLOCATION:	783,974,325
Classification No.	EXPENDITURE ITEMS	
035060007000001	TOTAL PERSONNEL COST	193,313,694
035060007000010	SALARY & WAGES - GENERAL	178,131,744
035060007000011	CONSOLIDATED SALARY	178,131,744
035060007000030	SOCIAL CONTRIBUTION	15,181,950
035060007000031	NHIS	6,072,780
035060007000032	PENSION	9,109,170
035060007001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	490660630.5
	TOTAL CAPITAL PROJECT	100,000,000
035060020000000	NEW PROJECTS (OTHERS)	100,000,000
035060020000001	OFFICE EQUIPMENT	40000000

035060020000002	IT EQUIPMENT	15000000	
035060020000003	SOFT WARE FOR ACCOUNTING, E-PAYMENT AND HUMAN RESOURCES AND COURT		15000000
035060020000004	AUTOMATION		
	OFFICE FURNITURE	30000000	
0350602	NATIONAL BOARD FOR COMMUNITY BANKS		
	TOTAL ALLOCATION:	322,227,492	
Classification No.	EXPENDITURE ITEMS		
035060207000001	TOTAL PERSONNEL COST	155,382,688	
035060207000010	SALARY & WAGES - GENERAL	138,117,945	
035060207000011	CONSOLIDATED SALARY	138,117,945	
035060207000030	SOCIAL CONTRIBUTION	17,264,743	
035060207000031	NHIS	6,905,897	
035060207000032	PENSION	10,358,846	
035060207001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	166,844,804	
0350603	NATIONAL INSURANCE COMMISSION		
	TOTAL ALLOCATION:	457,528,891	
Classification No.	EXPENDITURE ITEMS		
035060307000001	TOTAL PERSONNEL COST	171,107,144	
035060307000010	SALARY & WAGES - GENERAL	153,345,916	
035060307000011	CONSOLIDATED SALARY	153,345,916	
035060307000030	SOCIAL CONTRIBUTION	17,761,229	
035060307000031	NHIS	7,104,492	
035060307000032	PENSION	10,656,737	
035060307001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	286,421,746	
	PERSONNEL	3,243,500,150	
	OVERHEADS	4,733,235,987	
	RECURRENT	7,976,736,137	
	CAPITAL	4,513,811,900	
	ALLOCATION	12,490,548,037	
	EXPENDITURE		DIFFERENCE
	RECURRENT		-0.222290993

CAPITAL

0.5

3,836,740,115