

| FEDERAL GOVERNMENT OF NIGERIA |  | 2009                   |
|-------------------------------|--|------------------------|
| 2009 BUDGET                   |  | APPROPRIATIONS         |
|                               |  | =N=                    |
|                               | <b>TOTAL: MINISTRY OF DEFENCE</b>                        | <b>223,021,861,244</b> |
| <b>03000000</b>               | <b>MINISTRY OF DEFENCE</b>                               |                        |
|                               | <b>TOTAL ALLOCATION:</b>                                 | <b>20,131,571,550</b>  |
| <b>Classification No.</b>     | <b>EXPENDITURE ITEMS</b>                                 |                        |
| <b>030000007000001</b>        | <b>TOTAL PERSONNEL COST</b>                              | <b>12,361,411,251</b>  |
| <b>030000007000010</b>        | <b>SALARY &amp; WAGES - GENERAL</b>                      | <b>10,165,035,071</b>  |
| 030000007000011               | CONSOLIDATED SALARY                                      | 10,165,035,071         |
| <b>030000007000020</b>        | <b>BENEFITS AND ALLOWANCES - GENERAL</b>                 | <b>928,573,577</b>     |
| 030000007000021               | NON-REGULAR ALLOWANCES                                   | 497,724,489            |
| 030000007000022               | RENT SUBSIDY   | 430,849,088            |
| <b>030000007000030</b>        | <b>SOCIAL CONTRIBUTION</b>                               | <b>1,267,802,603</b>   |
| 030000007000031               | NHIS   | 507,121,041            |
| 030000007000032               | PENSION  | 760,681,562            |
| <b>030000007001401</b>        | <b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b> | <b>2,182,160,299</b>   |
| <b>030000002050700</b>        | <b>TRAVELS &amp; TRANSPORT - GENERAL</b>                 | <b>217,535,000</b>     |
| 030000002050111               | LOCAL TRAVELS & TRANSPORT                                | 113,197,500            |
| 030000002050112               | INTERNATIONAL TRAVELS & TRANSPORT                        | 104,337,500            |
| <b>030000002060700</b>        | <b>TRAVELS &amp; TRANSPORT (TRAINING) - GENERAL</b>      | <b>119,866,289</b>     |
| 030000002060121               | LOCAL TRAVELS & TRANSPORT                                | 78,745,114             |
| 030000002060122               | INTERNATIONAL TRAVELS & TRANSPORT                        | 41,121,175             |
| <b>030000002100200</b>        | <b>UTILITIES - GENERAL</b>                               | <b>123,101,056</b>     |
| 030000002100201               | ELECTRICITY CHARGES                                      | 49,522,962             |
| 030000002100202               | TELEPHONE CHARGES  | 18,285,275             |
| 030000002100204               | SATELLITES BROADCASTING ACCESS CHARGES                   | 16,778,016             |
| 030000002100205               | WATER RATES  | 30,186,772             |
| 030000002100206               | SEWAGE CHARGES   | 5,093,386              |
| 030000002100299               | OTHER UTILITY CHARGES                                    | 3,234,645              |
| <b>030000002150300</b>        | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>                | <b>203,202,345</b>     |

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|------------------------|---|----------------------|
| 030000002150301        | OFFICE MATERIALS & SUPPLIES                           | 100,286,716          |
| 030000002150302        | LIBRARY BOOKS & PERIODICALS                           | 11,423,348           |
| 030000002150303        | COMPUTER MATERIALS & SUPPLIES                         | 45,404,560           |
| 030000002150304        | PRINTING OF NON SECURITY DOCUMENTS                    | 2,902,855            |
| 030000002150305        | PRINTING OF SECURITY DOCUMENTS                        | 6,739,425            |
| 030000002150306        | DRUGS & MEDICAL SUPPLIES                              | 33,363,880           |
| 030000002150307        | FIELD MATERIALS & SUPPLIES                            | 3,081,561            |
| <b>030000002200400</b> | <b>MAINTENANCE SERVICES - GENERAL</b>                 | <b>112,155,650</b>   |
| 030000002200401        | MAINTENANCE OF MOTOR VEHICLES                         | 6,206,161            |
| 030000002200405        | MAINTENANCE OF OFFICE FURNITURE                       | 18,975,394           |
| 030000002200406        | MAINTENANCE OF BUILDING - OFFICE                      | 21,721,575           |
| 030000002200408        | MAINTENANCE OF OTHER INFRASTRUCTURES                  | 2,417,520            |
| 030000002200409        | MAINTENANCE OF OFFICE EQUIPMENTS                      | 17,835,000           |
| 030000002200410        | MAINTENANCE OF COMPUTERS & IT EQUIPMENTS              | 10,000,000           |
| 030000002200411        | MAINTENANCE OF PLANTS/GENERATORS                      | 25,000,000           |
| 030000002200499        | OTHER MAINTENANCE SERVICES                            | 10,000,000           |
| <b>030000002250500</b> | <b>TRAINING - GENERAL</b>                             | <b>157,512,500</b>   |
| 030000002250501        | LOCAL TRAINING  | 76,512,500           |
| 030000002250502        | INT'L TRAINING  | 81,000,000           |
| <b>030000002300600</b> | <b>OTHER SERVICES - GENERAL</b>                       | <b>1,037,747,248</b> |
| 030000002300602        | CLEANING & FUMIGATION SERVICES                        | 8,432,550            |
| 030000002300603        | OFFICE ACCOMMODATION RENT                             | 29,314,698           |
| 030000002300605        | SECURITY VOTE (INCLUDING OPERATIONS)                  | 1,000,000,000        |
| <b>030000002350700</b> | <b>CONSULTING AND PROFESSIONAL SERVICES - GENERAL</b> | <b>50,575,000</b>    |
| 030000002350701        | FINANCIAL CONSULTING                                  | 5,000,000            |
| 030000002350702        | INFORMATION TECHNOLOGY CONSULTING                     | 5,575,000            |
| 030000002350703        | LEGAL SERVICES  | 40,000,000           |
| <b>030000002400800</b> | <b>FINANCIAL - GENERAL</b>                            | <b>769,280</b>       |
| 030000002400801        | BANK CHARGES  | 769,280              |
| <b>030000002450900</b> | <b>FUEL &amp; LUBRICANTS - GENERAL</b>                | <b>45,185,016</b>    |
| 030000002450901        | MOTOR VEHICLE FUEL COST                               | 4,790,016            |
| 030000002450905        | GENERATOR FUEL COST                                   | 39,555,000           |

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|------------------------|---|----------------------|
| 030000002450907        | LUBRICANTS COST   | 840,000              |
| <b>030000002501000</b> | <b>MISCELLANEOUS</b>  | <b>112,360,116</b>   |
| 030000002501001        | REFRESHMENT & MEALS   | 20,475,000           |
| 030000002501003        | PUBLICITY & ADVERTISEMENTS  | 7,875,000            |
| 030000002501004        | MEDICAL EXPENDITURE   | 14,175,000           |
| 030000002501006        | POSTAGES & COURIER SERVICES   | 3,675,000            |
| 030000002501007        | WELFARE PACKAGES  | 5,650,116            |
| 030000002501009        | SPORTING ACTIVITIES   | 25,510,000           |
| 0300000025010012       | CONDUCT OF PROMOTION EXERCISE   | 35,000,000           |
| <b>030000004007000</b> | <b>GRANTS &amp; CONTRIBUTION - GENERAL</b>  | <b>2,150,799</b>     |
| 030000004007002        | CONTRIBUTION TO FOREIGN ORGANIZATIONS   | 2,150,799            |
|                        | <b>TOTAL CAPITAL PROJECT</b>  | <b>5,588,000,000</b> |
| <b>030000010000000</b> | <b>ONGOING PROJECTS (OTHERS)</b>  | <b>5,588,000,000</b> |
| 030000010000001        | COMPLETION OF PHASE 1 OF NDA PERMANENT SITE   | 350,000,000          |
| 030000010000002        | COMPLETION OF MILITARY HOSPITAL, CALABAR  | 100,000,000          |
| 030000010000003        | SHIP HOUSE RENOVATION   | 100,000,000          |
| 030000010000004        | MODISICIS INTEGRATED STRATEGIC INFORMATION AND COMMUNICATION SYSTEM   | 350,000,000          |
| 030000010000005        | COMPLETION OF THE MILITARY SPECIALIST HOSPITAL AT PORT HARCOURT   | 45,000,000           |
| 030000010000006        | OUTSTANDING DEBT ON ACQUISITION OF STRATEGIC INTELLIGENCE COMMUNICATION NETWORK FOR DIA                                   | 300,000,000          |
| 030000020000001        | INSTALLATION OF MRI MILITARY HOSPITAL, KANO   | 25,000,000           |
| 030000020000003        | CONSTRUCTION OF HOUSING INSTALLATION OF MRI ARMY HOSPITAL, KADUNA   | 45,000,000           |
| 030000020000004        | HOUSING AND INSTALLATION OF MRI NAVAL HOSPITAL, OJO, LAGOS  | 45,000,000           |
| 030000020000005        | INSTALLATION OF MRI AIREFORCE HOSPITAL, IKEJA, LAGOS  | 45,000,000           |
| 030000020000006        | MOD-USDOD HIV PROGRAM   | 25,000,000           |
| 030000020000007        | MOD ICT DEVELOPMENT   | 50,000,000           |
| 030000020000008        | PROCUREMENT OF 6NOS NIKKON DIGITAL CAMERA AND VIDEO CAMERA AND PROJECTORS OR FILMING THE STRUCTURES AT THE PROJECTS SITES | 3,000,000            |
| 030000020000009        | ENUMERATION OF LANDMINES VICTIMS & REMOVAL OF ANTI-PERSONNEL MINES  | 100,000,000          |

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| 0300000200000010          | PROCUREMENT OF MEDICAL EQUIPMENT  | 45,000,000           |
| 0300000200000011          | REFURBISHMENT OF ADDITIONAL 36 UNITS OF MOWAG PIRANA APCS                                   | 500,000,000          |
| 0300000200000012          | PRO EUROPEX SPRF-300U PERSON RADIO FOR OPS  | 750,000,000          |
| 0300000200000013          | PROCUREMENT OF SMALL ARMS ASSAULT RIFLES, PISTOLS AND AMUNITIONS                            | 500,000,000          |
|                           |   | <b>540000000</b>     |
| 0300000200000014          | SUPPLY OF AMMUNITION TO 29 BATTALION OF THE NIGERIAN ARMY IN THE UN MISSION, DARFUR         |                      |
|                           |   | <b>630000000</b>     |
| 0300000200000015          | SUPPLY OF AMMUNITION TO 103 BATTALION OF THE NIGERIAN ARMY IN THE UN MISSION, DARFUR        |                      |
|                           |   | <b>280000000</b>     |
| 0300000200000016          | SUPPLY OF AMMUNITION TO 2 NO.BATTALION OF THE NIGERIAN ARMY IN THE UN MISSION DARFUR        |                      |
|                           |   | <b>430000000</b>     |
| 0300000200000017          | (I) SUPPLY OF AMMUNITION TO 174 BATTALION OF THE NIGERIAN ARMYB IN THE UN MISSION IN DARFUR |                      |
|                           |   | <b>330000000</b>     |
| 0300000200000018          | (II) AIRCRAFT REFUELLING (36,000 LITRES) M/BENZ ACTOR 1831 4X2ADR(FL) LHD FOR NAF           |                      |
| <b>0300050</b>            | <b>DEFENCE HEADQUARTERS</b>   |                      |
|                           | <b>TOTAL ALLOCATION:</b>  | <b>5,520,028,414</b> |
| <b>Classification No.</b> | <b>EXPENDITURE ITEMS</b>  |                      |
| <b>030005007000001</b>    | <b>TOTAL PERSONNEL COST</b>   | <b>111,580,500</b>   |
| <b>030005007000020</b>    | <b>BENEFITS AND ALLOWANCES - GENERAL</b>  | <b>111,580,500</b>   |
| 030005007000021           | NON-REGULAR ALLOWANCES  | 111,580,500          |
| <b>030005007001401</b>    | <b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>                                    | <b>2,159,783,402</b> |
| <b>030005002050700</b>    | <b>TRAVELS &amp; TRANSPORT - GENERAL</b>  | <b>83,071,667</b>    |
| 030005002050111           | LOCAL TRAVELS & TRANSPORT   | 54,268,167           |
| 030005002050112           | INTERNATIONAL TRAVELS & TRANSPORT   | 28,803,500           |
| <b>030005002060700</b>    | <b>TRAVELS &amp; TRANSPORT (TRAINING) - GENERAL</b>   | <b>14,747,875</b>    |
| 030005002060121           | LOCAL TRAVELS & TRANSPORT   | 7,747,875            |
| 030005002060122           | INTERNATIONAL TRAVELS & TRANSPORT   | 7,000,000            |
| <b>030005002100200</b>    | <b>UTILITIES - GENERAL</b>  | <b>53,450,000</b>    |
| 030005002100201           | ELECTRICITY CHARGES   | 23,000,000           |
| 030005002100202           | TELEPHONE CHARGES   | 17,450,000           |
| 030005002100205           | WATER RATES   | 8,000,000            |
| 030005002100206           | SEWAGE CHARGES  | 5,000,000            |

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| <b>030005002150300</b> | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>                                   | <b>140,763,400</b> |
| 030005002150301        | OFFICE MATERIALS & SUPPLIES   | 7,367,500          |
| 030005002150302        | LIBRARY BOOKS & PERIODICALS   | 8,711,800          |
| 030005002150303        | COMPUTER MATERIALS & SUPPLIES   | 42,505,000         |
| 030005002150304        | PRINTING OF NON SECURITY DOCUMENTS  | 8,825,000          |
| 030005002150306        | DRUGS & MEDICAL SUPPLIES  | 60,086,100         |
| 030005002150399        | OTHER MATERIALS & SUPPLIES  | 13,268,000         |
| <b>030005002200400</b> | <b>MAINTENANCE SERVICES - GENERAL</b>                                       | <b>96,139,000</b>  |
| 030005002200401        | MAINTENANCE OF MOTOR VEHICLES   | 9,330,000          |
| 030005002200406        | MAINTENANCE OF BUILDING - OFFICE  | 17,500,000         |
| 030005002200407        | MAINTENANCE OF BUILDING - RESIDENTIAL                                       | 25,000,000         |
| 030005002200408        | MAINTENANCE OF OTHER INFRASTRUCTURES  | 12,500,000         |
| 030005002200409        | MAINTENANCE OF OFFICE EQUIPMENTS  | 2,850,000          |
| 030005002200410        | MAINTENANCE OF COMPUTERS & IT EQUIPMENTS                                    | 2,500,000          |
| 030005002200411        | MAINTENANCE OF PLANTS/GENERATORS  | 9,500,000          |
| 030005002200499        | OTHER MAINTENANCE SERVICES  | 16,959,000         |
| <b>030005002250500</b> | <b>TRAINING - GENERAL</b>   | <b>74,295,000</b>  |
| 030005002250501        | LOCAL TRAINING  | 51,295,000         |
| 030005002250502        | INT'L TRAINING  | 23,000,000         |
| <b>030005002300600</b> | <b>OTHER SERVICES - GENERAL</b>   | <b>11,808,400</b>  |
| 030005002300602        | CLEANING & FUMIGATION SERVICES  | 11,808,400         |
| <b>030005002350700</b> | <b>CONSULTING AND PROFESSIONAL SERVICES - GENERAL</b>                       | <b>515,000,000</b> |
| 030005002350702        | INFORMATION TECHNOLOGY CONSULTING   | 2,500,000          |
| 030005002350703        | ARMED FORCES DEPENDANTS ENTREPRENEURSHIP SCHEME                             | 400,000,000        |
| 030005002350703        | ARMED FORCES - PARLIAMENT PRIVATE SECTOR COLLABORATION ON DICON DEVELOPMENT | 100,000,000        |
| 030005002350704        | LEGAL SERVICES  | 5,000,000          |
| 030005002350799        | OTHER PROFESSIONAL SERVICES   | 7,500,000          |
| <b>030005002400800</b> | <b>FINANCIAL - GENERAL</b>  | <b>2,500,000</b>   |
| 030005002400801        | BANK CHARGES  | 2,500,000          |
| <b>030005002450900</b> | <b>FUEL &amp; LUBRICANTS - GENERAL</b>                                      | <b>34,896,000</b>  |
| 030005002450901        | MOTOR VEHICLE FUEL COST   | 27,072,000         |
| 030005002450905        | GENERATOR FUEL COST   | 6,144,000          |

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|------------------------|---|----------------------|
| 030005002450907        | LUBRICANTS COST   | 1,680,000            |
| <b>030005002501000</b> | <b>MISCELLANEOUS</b>  | <b>1,130,202,060</b> |
| 030005002501001        | REFRESHMENT & MEALS   | 14,365,000           |
| 030005002501002        | HONORARIUM & SITTING ALLOWANCE PAYMENTS   | 30,750,000           |
| 030005002501003        | PUBLICITY & ADVERTISEMENTS  | 2,850,000            |
| 030005002501004        | MEDICAL EXPENDITURE   | 11,000,000           |
| 030005002501005        | ARMED FORCES RESEARCH & DEVELOPMENT PROGRAMMES  | 1,000,000,000        |
| 030005002501006        | POSTAGES & COURIER SERVICES   | 1,000,000            |
| 030005002501008        | SUBSCRIPTIONS TO PROFESSIONAL BODIES  | 40,000,000           |
| 030005002501009        | SPORTING ACTIVITIES   | 30,237,060           |
| <b>030005004007000</b> | <b>GRANTS &amp; CONTRIBUTION - GENERAL</b>  | <b>2,910,000</b>     |
| 030005004007001        | CONTRIBUTION TO LOCAL ORGANIZATIONS   | 2,000,000            |
| 030005004007002        | CONTRIBUTION TO FOREIGN ORGANIZATIONS   | 910,000              |
|                        | <b>TOTAL CAPITAL PROJECT</b>  | <b>3,248,664,512</b> |
| <b>030005010000000</b> | <b>ONGOING PROJECTS (OTHERS)</b>  | <b>602,600,000</b>   |
| 030005010000002        | DEVELOPMENT OF MILLITARY CANTONMENT BAYELSA STATE   | 250,000,000          |
| 030005010000004        | PROVISION AND MAINTENANCE OF EQUIPMENT AND LOGISTICS<br>REQUIREMENT FOR PEACE SUPPORT OPERATION   | 16,000,000           |
| 030005010000005        | UPGRADING AND MODERNISING OF OPERATION OF THE JOINT<br>OPERATIONS ROOM TO PROVIDE TIMELY AND P TO DATE INFORMATION                              | 7,500,000            |
| 030005010000006        | PROVISION OF 2NO PABX FOR DHQ COMPLEX AND NIGER BARACKS.<br>MODEL PANASONIC DIGITAL HYBRID SYSTEM KX-TD500 WITH ACCESSORIES<br>AND INSTALLATION | 9,100,000            |
| 030005010000007        | PROCUREMENT OF COMBAT AND TC VEHICLES AND ARMS AND<br>AMMUNITIONS, BOATS , ETC  | 15,750,000           |
| 030005010000008        | PROCUREMENT OF 1000 PANASONIC HANDSETS  | 2,000,000            |
| 030005010010009        | DHQ RESTAURANT  | 2,250,000            |
| 030005020000010        | DEVELOPMENT OF SPECIALISED ARMED FORCES HOSPITALS IN ABUJA<br>(DESIGNED FEES)   | 50,000,000           |
| 030005020000011        | DEVELOPMENT OF PTI SCHOOL AND GAMES VILLAGE ESA-OKE   | 250,000,000          |
| <b>030005020000000</b> | <b>NEW PROJECTS (OTHERS)</b>  | <b>2,646,064,512</b> |
| 030005020000002        | PROCUREMENT AND INSTALLATION OF SECURITY EQUIPMENT DHQ PREMISES   | 10,000,000           |
| 030005020000005        | RENOVATION OF EXISTING DHQ COMPLEX  | 40,000,000           |

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| 030005020000006           | RENOVATION OF MIL CHURCHES AND MOSQUES X 3 IN MOGADISHU CANTONMENT ABUJA | 30,000,000            |
| 030005020000008           | RENOVATION OF ARMOURY GIWA PROJECTS LAGOS                                | 2,000,000             |
| 030010020000009           | PROCUREMENT OF ENGINEERING EQUIPMENT TO NIGERIA ARMY (NA)                | <b>500000000</b>      |
| 030005010010009           | MIC UBM MASS STEEL BUILDING EQUIPMENT FOR THE ARMED FORCES               | <b>2000000000</b>     |
| 030005010011009           | INTERNET MONITORING AND ENCRPTION  | 64,064,512            |
| <b>0300100</b>            | <b>NIGERIAN ARMY</b>   |                       |
|                           | <b>TOTAL ALLOCATION:</b>   | <b>69,692,950,276</b> |
| <b>Classification No.</b> | <b>EXPENDITURE ITEMS</b>   |                       |
| <b>030010007000001</b>    | <b>TOTAL PERSONNEL COST</b>  | <b>60,891,062,883</b> |
| <b>030010007000010</b>    | <b>SALARY &amp; WAGES - GENERAL</b>                                      | <b>44,562,192,942</b> |
| 030010007000011           | CONSOLIDATED SALARY  | 44,562,192,942        |
| <b>030010007000020</b>    | <b>BENEFITS AND ALLOWANCES - GENERAL</b>                                 | <b>10,427,496,076</b> |
| 030010007000021           | NON-REGULAR ALLOWANCES   | 9,679,103,879         |
| 030010007000022           | RENT SUBSIDY   | 748,392,197           |
| <b>030010007000030</b>    | <b>SOCIAL CONTRIBUTION</b>   | <b>5,901,373,865</b>  |
| 030010007000031           | NHIS   | 1,559,676,753         |
| 030010007000032           | PENSION  | 4,341,697,112         |
| <b>030010007001401</b>    | <b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>                 | <b>2,978,056,320</b>  |
| <b>030010002060700</b>    | <b>TRAVELS &amp; TRANSPORT (TRAINING) - GENERAL</b>                      | <b>290,201,832</b>    |
| 030010002060121           | LOCAL TRAVELS & TRANSPORT  | 119,597,479           |
| 030010002060122           | INTERNATIONAL TRAVELS & TRANSPORT  | 170,604,353           |
| <b>030010002100200</b>    | <b>UTILITIES - GENERAL</b>   | <b>206,012,439</b>    |
| 030010002100201           | ELECTRICITY CHARGES  | 72,326,853            |
| 030010002100202           | TELEPHONE CHARGES  | 66,744,153            |
| 030010002100205           | WATER RATES  | 66,941,433            |
| <b>030010002150300</b>    | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>                                | <b>126,655,956</b>    |
| 030010002150301           | OFFICE MATERIALS & SUPPLIES  | 118,371,456           |
| 030010002150302           | LIBRARY BOOKS & PERIODICALS  | 5,523,000             |
| 030010002150305           | PRINTING OF SECURITY DOCUMENTS   | 2,761,500             |
| <b>030010002200400</b>    | <b>MAINTENANCE SERVICES - GENERAL</b>                                    | <b>699,017,006</b>    |
| 030010002200401           | MAINTENANCE OF MOTOR VEHICLES  | 170,683,274           |

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| 030010002200402        | MAINTENANCE OF SEA BOATS  | 19,902,690           |
| 030010002200405        | MAINTENANCE OF OFFICE FURNITURE   | 52,975,878           |
| 030010002200406        | MAINTENANCE OF BUILDING - OFFICE  | 121,082,678          |
| 030010002200407        | MAINTENANCE OF BUILDING - RESIDENTIAL   | 176,365,750          |
| 030010002200409        | MAINTENANCE OF OFFICE EQUIPMENTS  | 136,500,000          |
| 030010002200499        | OTHER MAINTENANCE SERVICES  | 21,506,736           |
| <b>030010002250500</b> | <b>TRAINING - GENERAL</b>   | <b>393,553,756</b>   |
| 030010002250501        | LOCAL TRAINING  | 288,494,733          |
| 030010002250502        | INT'L TRAINING  | 105,059,023          |
| <b>030010002300600</b> | <b>OTHER SERVICES - GENERAL</b>   | <b>16,439,447</b>    |
| 030010002300604        | RESIDENTIAL ACCOMMODATION RENT  | 16,439,447           |
| <b>030010002350700</b> | <b>CONSULTING AND PROFESSIONAL SERVICES - GENERAL</b>   | <b>29,985,551</b>    |
| 030010002350799        | OTHER PROFESSIONAL SERVICES   | 29,985,551           |
| <b>030010002450900</b> | <b>FUEL &amp; LUBRICANTS - GENERAL</b>  | <b>207,334,951</b>   |
| 030010002450901        | MOTOR VEHICLE FUEL COST   | 111,853,994          |
| 030010002450903        | SEA BOAT FUEL COST  | 8,855,382            |
| 030010002450905        | GENERATOR FUEL COST   | 17,141,536           |
| 030010002450999        | OTHER FUEL COST   | 69,484,039           |
| <b>030010002501000</b> | <b>MISCELLANEOUS</b>  | <b>1,008,855,382</b> |
| 030010002501006        | POSTAGES & COURIER SERVICES   | 8,855,382            |
| 030010002501007        | ARMY TRANSFORMATION   | 1,000,000,000        |
|                        | <b>TOTAL CAPITAL PROJECT</b>  | <b>5,823,831,072</b> |
| <b>030010010000000</b> | <b>ONGOING PROJECTS (OTHERS)</b>  | <b>2,252,895,584</b> |
| 030010010000001        | CONSTRUCTION OF ADDITIONAL ACCOMMODATION FOR GUARDS BRIGADE   | 300,000,000          |
| 030010010000002        | FENCING OF ODOGBO BARRACKS AT IBADAN, OYO STATE   | 400,000,000          |
| 030010010000003        | COMPLETION OF MODIFICATION OF I55 MMSPH PALMARIA OTOMELARA GUN  | 100,000,000          |
| 030010010000004        | SUPPLY OF NOPTEL PYROTECHNICS AND BATTLE WEAPON, EFFECT TRAINING SYSTEMS WITH SIMULATORS                      | 502,895,584          |
| 030010010000005        | RENOVATION OF SOLDIERS BARRACKS BY NIGERIA ARMY ENGINEERS   | 400,000,000          |
| 300100100100005        | PROVISION OF SPARE PARTS FOR REPAIRED L40/70 AIR DEFENCE GUNS/105MM PACK HOWITZERS/105MM YUOGO/122MM D30 GUNS | 550,000,000          |



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|---------------------------|---|-----------------------|
| <b>030010020000000</b>    | <b>NEW PROJECTS (OTHERS)</b>  | <b>3,570,935,488</b>  |
| 030010020000001           | PROVISION OF UNIFORM AND OTHER KITTING ITEMS.   | 50,000,000            |
| 030010020000003           | BARRACKS REHABILITATION BY THE NA ENGINEERS BY DIRECT LABOUR.                                     | 120,000,000           |
| 030010020000004           | NIGERIAN ARMY ENGINEERING SPECIAL EQUIPMENT AT ENUGU, KADUNA, IBADAN, EDE, JOS, MAKURDI AND LAGOS | 1,000,000,000         |
| 030010020000005           | PROCUREMENT OF TYRES, BATTERIES AND SERVICE PARTS FOR B-VEHICLES.                                 | 400,000,000           |
| 030010020000006           | IMPROVEMENT OF WATER SUPPLIES IN THE BARRACKS   | 100,000,000           |
| 030010020000007           | PROCUREMENT OF BUMAR ARMS AND AMMUNITION.   | 320,000,000           |
| 030010020000008           | BARRACK REHABILITATION FOR BRIGADE OF GUARDS  | 20,000,000            |
| 030010020000009           | CONSTRUCTION OF SOLDIERS ACCOMMODATION (DIRECT LABOUR)  | 1,510,935,488         |
| <b>0250621</b>            | <b>NIGERIAN NAVY</b>  |                       |
|                           | <b>TOTAL ALLOCATION:</b>  | <b>43,074,944,443</b> |
| <b>Classification No.</b> | <b>EXPENDITURE ITEMS</b>  |                       |
| <b>025062107000001</b>    | <b>TOTAL PERSONNEL COST</b>   | <b>21,601,600,585</b> |
| <b>025062107000010</b>    | <b>SALARY &amp; WAGES - GENERAL</b>   | <b>12,524,373,982</b> |
| 025062107000011           | CONSOLIDATED SALARY   | 12,524,373,982        |
| <b>025062107000020</b>    | <b>BENEFITS AND ALLOWANCES - GENERAL</b>  | <b>7,421,468,733</b>  |
| 025062107000021           | NON-REGULAR ALLOWANCES  | 7,305,499,048         |
| 025062107000022           | RENT SUBSIDY  | 115,969,685           |
| <b>025062107000030</b>    | <b>SOCIAL CONTRIBUTION</b>  | <b>1,655,757,870</b>  |
| 025062107000031           | NHIS  | 438,353,089           |
| 025062107000032           | PENSION   | 1,217,404,781         |
| <b>025062107001401</b>    | <b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>  | <b>11,294,081,199</b> |
| <b>025062102050700</b>    | <b>TRAVELS &amp; TRANSPORT - GENERAL</b>  | <b>264,141,425</b>    |
| 025062102050111           | LOCAL TRAVELS & TRANSPORT   | 129,552,800           |
| 025062102050112           | INTERNATIONAL TRAVELS & TRANSPORT   | 134,588,625           |
| <b>025062102060700</b>    | <b>TRAVELS &amp; TRANSPORT (TRAINING) - GENERAL</b>   | <b>300,311,100</b>    |
| 025062102060121           | LOCAL TRAVELS & TRANSPORT   | 100,631,100           |
| 025062102060122           | INTERNATIONAL TRAVELS & TRANSPORT   | 199,680,000           |
| <b>025062102100200</b>    | <b>UTILITIES - GENERAL</b>  | <b>522,538,535</b>    |
| 025062102100201           | ELECTRICITY CHARGES   | 441,519,330           |

|                        |   |                      |
|------------------------|---|----------------------|
| 025062102100202        | TELEPHONE CHARGES                                     | 32,833,710           |
| 025062102100204        | SATELLITES BROADCASTING ACCESS CHARGES                | 10,237,500           |
| 025062102100205        | WATER RATES   | 26,793,164           |
| 025062102100206        | SEWAGE CHARGES  | 11,154,831           |
| <b>025062102150300</b> | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>             | <b>127,892,625</b>   |
| 025062102150301        | OFFICE MATERIALS & SUPPLIES                           | 49,350,000           |
| 025062102150302        | LIBRARY BOOKS & PERIODICALS                           | 19,125,225           |
| 025062102150303        | COMPUTER MATERIALS & SUPPLIES                         | 12,127,500           |
| 025062102150304        | PRINTING OF NON SECURITY DOCUMENTS                    | 47,289,900           |
| <b>025062102200400</b> | <b>MAINTENANCE SERVICES - GENERAL</b>                 | <b>4,477,360,011</b> |
| 025062102200401        | MAINTENANCE OF MOTOR VEHICLES                         | 75,678,750           |
| 025062102200402        | MAINTENANCE OF SEA BOATS                              | 4,031,550,000        |
| 025062102200403        | MAINTENANCE OF AIR CRAFTS                             | 159,225,481          |
| 025062102200405        | MAINTENANCE OF OFFICE FURNITURE                       | 77,700,000           |
| 025062102200406        | MAINTENANCE OF BUILDING - OFFICE                      | 16,231,026           |
| 025062102200407        | MAINTENANCE OF BUILDING - RESIDENTIAL                 | 47,612,959           |
| 025062102200408        | MAINTENANCE OF OTHER INFRASTRUCTURES                  | 28,663,452           |
| 025062102200409        | MAINTENANCE OF OFFICE EQUIPMENTS                      | 10,368,343           |
| 025062102200410        | MAINTENANCE OF COMPUTERS & IT EQUIPMENTS              | 10,230,000           |
| 025062102200499        | OTHER MAINTENANCE SERVICES                            | 20,100,000           |
| <b>025062102250500</b> | <b>TRAINING - GENERAL</b>                             | <b>312,532,500</b>   |
| 025062102250501        | LOCAL TRAINING  | 223,702,500          |
| 025062102250502        | INT'L TRAINING  | 88,830,000           |
| <b>025062102300600</b> | <b>OTHER SERVICES - GENERAL</b>                       | <b>1,541,201,007</b> |
| 025062102300601        | SECURITY SERVICES                                     | 26,501,007           |
| 025062102300603        | OFFICE ACCOMMODATION RENT                             | 2,100,000            |
| 025062102300604        | RESIDENTIAL ACCOMMODATION RENT                        | 12,600,000           |
| 025062102300605        | SECURITY VOTE (INCLUDING OPERATIONS)                  | 1,500,000,000        |
| <b>025062102350700</b> | <b>CONSULTING AND PROFESSIONAL SERVICES - GENERAL</b> | <b>22,264,841</b>    |
| 025062102350704        | ENGINEERING SERVICES                                  | 22,264,841           |
| <b>025062102450900</b> | <b>FUEL &amp; LUBRICANTS - GENERAL</b>                | <b>3,700,219,381</b> |
| 025062102450901        | MOTOR VEHICLE FUEL COST                               | 303,199,720          |
| 025062102450902        | AIRCRAFT FUEL COST                                    | 834,000,000          |

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|------------------------|--|-----------------------|
| 025062102450903        | SEA BOAT FUEL COST   | 2,500,000,000         |
| 025062102450905        | GENERATOR FUEL COST  | 63,019,661            |
| <b>025062102501000</b> | <b>MISCELLANEOUS</b>   | <b>23,540,774</b>     |
| 025062102501001        | REFRESHMENT & MEALS  | 5,517,750             |
| 025062102501004        | MEDICAL EXPENDITURE  | 9,009,432             |
| 025062102501006        | POSTAGES & COURIER SERVICES  | 5,526,069             |
| 025062102501007        | WELFARE PACKAGES   | 3,487,523             |
| <b>025062104007000</b> | <b>GRANTS &amp; CONTRIBUTION - GENERAL</b>                           | <b>2,079,000</b>      |
| 025062104007002        | CONTRIBUTION TO FOREIGN ORGANIZATIONS                                | 2,079,000             |
|                        | <b>TOTAL CAPITAL PROJECT</b>   | <b>10,179,262,659</b> |
| <b>025062110000000</b> | <b>ONGOING PROJECTS (OTHERS)</b>                                     | <b>5,009,292,520</b>  |
| 025062110010000        | COMPLETION OF NN SECONDARY SCHOOL CALABAR                            | 55,000,000            |
| 025062110020000        | RELOCATION OF MSTs TO OFFA   | 180,000,000           |
| 025062110030000        | ESTABLISHMENT OF RESEARCH INSTITUTE AT YENOGOA                       | 100,000,000           |
| 025062110040000        | CONSTRUCTION OF EASTERN NAVAL COMMAND AUDITORIUM CALABAR             | 65,000,000            |
| 025062110050000        | DEVELOPMENT OF FORWARD OPERATING BASES                               | 1,050,000,000         |
| 025062110060000        | DOCKYARD IMPROVEMENT FIRST PHASE                                     | 1,000,000,000         |
| 025062110070000        | REHABITATION AND DEVELOPMENT OF 3 AIR STATIONS                       | 880,000,000           |
| 025062110060000        | PROVISION OF EXTERNAL SERVICES AND UPGRADE OF NAVAL AIR STATION OJO  | 121,000,000           |
| 025062110070000        | RECONSTRUCTION OF ADMIRALTY JETTY AT BEECROFT APAPA                  | 44,000,000            |
| 025062110080000        | CONSTRUCTION OF ACCESS ROAD TO FOB IBAKA                             | 37,000,000            |
| 025062110090000        | CONSTRUCTION OF ADMINISTRATIVE AND CONTROL TOWER AT OJO              | 105,000,000           |
| 025062110100000        | REHABITATION OF NAVAL SLIPWAY PH                                     | 15,800,000            |
| 025062110110000        | FURNISHING OF AUDITORIUM AT ENC CALABAR                              | 51,750,000            |
| 025062110120000        | SUPPLY OF VARIOUS ARMS AND AMMUNITION FOR NN UNITS AND ESTABLISHMENT | 304,742,520           |
| 025062110130000        | DEVELOPMENT OF NAVY TOWN, KUJE - ABUJA                               | 1,000,000,000         |
| <b>025062120000000</b> | <b>NEW PROJECTS (OTHERS)</b>   | <b>5,169,970,139</b>  |
| 025062120010000        | KITTING OF NIGERIAN NAVY PERSONNEL                                   | 250,000,000           |
| 025062120020000        | PROCUREMENT OF ARMS, AMMUNITION AND EXPLOSIVE FOR NN SHIPS           | 300,000,000           |
| 025062120030000        | PURCHASE OF COMMUNICATION EQUIPMENT                                  | 10,000,000            |

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|---------------------------|--|-----------------------|
| 025062120040000           | PURCHASE OF DIVING EQUIPMENT   | 27,500,000            |
| 025062120050000           | PROCUREMENT OF BULLET PROOF VEST, HELMETS (2500) AND 100 NIGHT TRACKING VISION EQUIPMENT | 25,000,000            |
| 025062120060000           | UPGRADING, MODIFICATION AND REPAIRS OF GUNS AND WEAPON SYSTEMS ON 6 NOS OF NN SHIPS      | 128,480,000           |
| 025062120070000           | REFURBISHMENT OF AMMAMENT DUMPS AT NOD KIRIKIRI AND OPERATIONAL BASES                    | 150,000,000           |
| 025062120080000           | PURCHASE OF COMBAT GEARS AND LIFE SUPPORT EQUIPMENT                                      | 150,000,000           |
| 025062120090000           | PURCHASE OF FAST ASSAULT BOATS   | 1,628,990,139         |
| 025062120100000           | BARRACK DEVELOPMENT (INCLUDING KUJE HEALTH CENTRE DEVELOPMENT)                           | 750,000,000           |
| 025062120110000           | PURCHASE OF TRAINIGN AIDS FOR NN PROFESSIONAL SCHOOLS INCLUDING NDA                      | 750,000,000           |
| 025062120120000           | ACQUISITION OF SHIPS AND HELICOPTER SPARE PARTS  | 1,000,000,000         |
| <b>0300200</b>            | <b>NIGERIAN AIR FORCE</b>  |                       |
|                           | <b>TOTAL ALLOCATION:</b>   | <b>53,135,426,777</b> |
| <b>Classification No.</b> | <b>EXPENDITURE ITEMS</b>   |                       |
| <b>030020007000001</b>    | <b>TOTAL PERSONNEL COST</b>  | <b>27,333,922,047</b> |
| <b>030020007000010</b>    | <b>SALARY &amp; WAGES - GENERAL</b>  | <b>16,376,077,094</b> |
| 030020007000011           | CONSOLIDATED SALARY  | 16,376,077,094        |
| <b>030020007000020</b>    | <b>BENEFITS AND ALLOWANCES - GENERAL</b>   | <b>8,783,692,122</b>  |
| 030020007000021           | NON-REGULAR ALLOWANCES   | 8,569,517,040         |
| 030020007000022           | RENT SUBSIDY   | 214,175,082           |
| <b>030020007000030</b>    | <b>SOCIAL CONTRIBUTION</b>   | <b>2,174,152,831</b>  |
| 030020007000031           | NHIS   | 573,162,698           |
| 030020007000032           | PENSION  | 1,600,990,133         |
| <b>030020007001401</b>    | <b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>                                 | <b>10,722,143,134</b> |
| <b>030020002050700</b>    | <b>TRAVELS &amp; TRANSPORT - GENERAL</b>   | <b>149,188,433</b>    |
| 030020002050111           | LOCAL TRAVELS & TRANSPORT  | 57,904,058            |
| 030020002050112           | INTERNATIONAL TRAVELS & TRANSPORT  | 91,284,375            |
| <b>030020002060700</b>    | <b>TRAVELS &amp; TRANSPORT (TRAINING) - GENERAL</b>                                      | <b>158,937,188</b>    |
| 030020002060121           | LOCAL TRAVELS & TRANSPORT  | 41,205,938            |

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|------------------------|---|----------------------|
| 030020002060122        | INTERNATIONAL TRAVELS & TRANSPORT         | 117,731,250          |
| <b>030020002100200</b> | <b>UTILITIES - GENERAL</b>                | <b>624,286,754</b>   |
| 030020002100201        | ELECTRICITY CHARGES                       | 399,941,141          |
| 030020002100202        | TELEPHONE CHARGES                         | 53,961,378           |
| 030020002100204        | SATELLITES BROADCASTING ACCESS CHARGES    | 35,349,235           |
| 030020002100205        | WATER RATES                               | 91,460,000           |
| 030020002100206        | SEWAGE CHARGES                            | 36,750,000           |
| 030020002100299        | OTHER UTILITY CHARGES                     | 6,825,000            |
| <b>030020002150300</b> | <b>MATERIALS &amp; SUPPLIES - GENERAL</b> | <b>573,518,243</b>   |
| 030020002150301        | OFFICE MATERIALS & SUPPLIES               | 124,071,401          |
| 030020002150302        | LIBRARY BOOKS & PERIODICALS               | 30,641,230           |
| 030020002150303        | COMPUTER MATERIALS & SUPPLIES             | 39,389,456           |
| 030020002150304        | PRINTING OF NON SECURITY DOCUMENTS        | 24,731,418           |
| 030020002150305        | PRINTING OF SECURITY DOCUMENTS            | 48,425,151           |
| 030020002150306        | DRUGS & MEDICAL SUPPLIES                  | 151,002,452          |
| 030020002150307        | FIELD MATERIALS & SUPPLIES                | 67,596,113           |
| 030020002150308        | UNIFORMS & OTHER CLOTHING                 | 67,585,637           |
| 030020002150309        | FOOD STUFF SUPPLIES                       | 7,087,500            |
| 030020002150310        | TEACHING AIDS MATERIALS                   | 6,222,500            |
| 030020002150399        | OTHER MATERIALS & SUPPLIES                | 6,765,385            |
| <b>030020002200400</b> | <b>MAINTENANCE SERVICES - GENERAL</b>     | <b>4,653,144,975</b> |
| 030020002200401        | MAINTENANCE OF MOTOR VEHICLES             | 183,750,000          |
| 030020002200402        | MAINTENANCE OF SEA BOATS                  | 1,520,358            |
| 030020002200403        | MAINTENANCE OF AIR CRAFTS                 | 2,600,571,318        |
| 030020002200405        | MAINTENANCE OF OFFICE FURNITURE           | 242,274,375          |
| 030020002200406        | MAINTENANCE OF BUILDING - OFFICE          | 566,962,584          |
| 030020002200407        | MAINTENANCE OF BUILDING - RESIDENTIAL     | 426,717,155          |
| 030020002200408        | MAINTENANCE OF OTHER INFRASTRUCTURES      | 108,186,685          |
| 030020002200409        | MAINTENANCE OF OFFICE EQUIPMENTS          | 262,500,000          |
| 030020002200410        | MAINTENANCE OF COMPUTERS & IT EQUIPMENTS  | 162,225,000          |
| 030020002200411        | MAINTENANCE OF PLANTS/GENERATORS          | 98,437,500           |
| <b>030020002250500</b> | <b>TRAINING - GENERAL</b>                 | <b>1,148,361,375</b> |
| 030020002250501        | LOCAL TRAINING                            | 306,392,625          |

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|------------------------|---|----------------------|
| 030020002250502        | INT'L TRAINING  | 841,968,750          |
| <b>030020002300600</b> | <b>OTHER SERVICES - GENERAL</b>                       | <b>772,193,798</b>   |
| 030020002300601        | SECURITY SERVICES                                     | 131,250,000          |
| 030020002300602        | CLEANING & FUMIGATION SERVICES                        | 9,450,000            |
| 030020002300603        | OFFICE ACCOMMODATION RENT                             | 65,746,899           |
| 030020002300604        | RESIDENTIAL ACCOMMODATION RENT                        | 65,746,899           |
| 030020002300605        | SECURITY VOTE (INCLUDING OPERATIONS)                  | 500,000,000          |
| <b>030020002350700</b> | <b>CONSULTING AND PROFESSIONAL SERVICES - GENERAL</b> | <b>85,444,735</b>    |
| 030020002350701        | FINANCIAL CONSULTING                                  | 2,426,485            |
| 030020002350702        | INFORMATION TECHNOLOGY CONSULTING                     | 51,975,000           |
| 030020002350703        | LEGAL SERVICES  | 3,150,000            |
| 030020002350704        | ENGINEERING SERVICES                                  | 1,312,500            |
| 030020002350705        | ARCHITECTURAL SERVICES                                | 1,312,500            |
| 030020002350706        | SURVEYING SERVICES                                    | 1,312,500            |
| 030020002350799        | OTHER PROFESSIONAL SERVICES                           | 23,955,750           |
| <b>030020002400800</b> | <b>FINANCIAL - GENERAL</b>                            | <b>250,000,000</b>   |
| 030020002400803        | INSURANCE CHARGES / PREMIUM                           | 250,000,000          |
| <b>030020002450900</b> | <b>FUEL &amp; LUBRICANTS - GENERAL</b>                | <b>2,110,747,640</b> |
| 030020002450901        | MOTOR VEHICLE FUEL COST                               | 130,741,120          |
| 030020002450902        | AIRCRAFT FUEL COST                                    | 1,957,953,792        |
| 030020002450905        | GENERATOR FUEL COST                                   | 19,427,728           |
| 030020002450906        | COOKING GAS/FUEL COST                                 | 1,312,500            |
| 030020002450907        | LUBRICANTS COST                                       | 1,312,500            |
| <b>030020002501000</b> | <b>MISCELLANEOUS</b>                                  | <b>137,307,330</b>   |
| 030020002501001        | REFRESHMENT & MEALS                                   | 2,331,786            |
| 030020002501002        | HONORARIUM & SITTING ALLOWANCE PAYMENTS               | 1,181,250            |
| 030020002501003        | PUBLICITY & ADVERTISEMENTS                            | 944,294              |
| 030020002501004        | MEDICAL EXPENDITURE                                   | 1,181,250            |
| 030020002501006        | POSTAGES & COURIER SERVICES                           | 1,181,250            |
| 030020002501007        | WELFARE PACKAGES                                      | 1,181,250            |
| 030020002501008        | SUBSCRIPTIONS TO PROFESSIONAL BODIES                  | 10,236,250           |
| 030020002501009        | SPORTING ACTIVITIES                                   | 119,070,000          |

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| 030020004007000           | <b>GRANTS &amp; CONTRIBUTION - GENERAL</b>   | <b>59,012,663</b>     |
| 030020004007001           | CONTRIBUTION TO LOCAL ORGANIZATIONS  | 35,387,663            |
| 030020004007005           | SCHOLARSHIP AWARD / GRANTS   | 23,625,000            |
|                           | <b>TOTAL CAPITAL PROJECT</b>   | <b>15,079,361,596</b> |
| 030020010000000           | <b>ONGOING PROJECTS (OTHERS)</b>   | <b>15,079,361,596</b> |
| 030020010010000           | SUPPLY OF NEW 12NO. F7NI COMBAT AIRCRAFT AND 3NO. FT1 TRAINEE AIRCRAFT.  | 7,059,117,288         |
| 030020010020000           | REFURBISHMENT OF 1NO MI-35P HELICOPTER (NAF 532) FOR THE NAF. REACTIVATION OF 5NO. G222 AIRCRAFT AND 1NO ADDITIONAL G222 AIRCRAFT. | 609,538,999           |
| 030020010030000           |  | 2,500,000,000         |
| 030020010040000           | REACTIVATION OF 2NO. SUPER PUMA HELICOPTER AND PURCHASE OF 1NO UTILITY HELICOPTER.   | 1,239,559,851         |
| 030020010050000           | REFURBISHMENT 1NO. C-130H AIRCRAFT (NAF 917).  | 1,500,000,000         |
| 030020010060000           | REACTIVATION OF 6NOS ALPHA JET AC AND 1NO ENGINE TEST BENCH  | 2,003,145,458         |
| 030020010070000           | REFURBISHMENT OF 5NO. DO-228 AC.   | 28,550,000            |
| 030020010080000           | REACTIVATION OF 19 NO. L-39ZA AC.  | 39,450,000            |
| 030020010122000           | PROVISION OF UNIFORMS AND ACCOUTREMENTS.   | 100,000,000           |
| <b>0300250</b>            | <b>NIGERIAN DEFENCE ACADEMY</b>  |                       |
|                           | <b>TOTAL ALLOCATION:</b>   | <b>4,212,744,472</b>  |
| <b>Classification No.</b> | <b>EXPENDITURE ITEMS</b>   |                       |
| 030025007000001           | <b>TOTAL PERSONNEL COST</b>  | <b>2,573,698,972</b>  |
| 030025007000010           | <b>SALARY &amp; WAGES - GENERAL</b>  | <b>1,424,064,223</b>  |
| 030025007000011           | CONSOLIDATED SALARY  | 1,424,064,223         |
| 030025007000020           | <b>BENEFITS AND ALLOWANCES - GENERAL</b>   | <b>1,012,281,993</b>  |
| 030025007000021           | NON-REGULAR ALLOWANCES   | 132,713,600           |
| 030025007000022           | RENT SUBSIDY   | 201,632,120           |
| 030025007000023           | CADET ALLOWANCES   | 677,936,274           |
| 030025007000030           | <b>SOCIAL CONTRIBUTION</b>   | <b>137,352,756</b>    |
| 030025007000031           | NHIS   | 37,662,151            |
| 030025007000032           | PENSION  | 99,690,605            |
| 030025007001401           | <b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>   | <b>1,008,885,500</b>  |
| 030025002050700           | <b>TRAVELS &amp; TRANSPORT - GENERAL</b>   | <b>86,253,649</b>     |
| 030025002050111           | LOCAL TRAVELS & TRANSPORT  | 10,359,033            |

|                        |   |                    |
|------------------------|---|--------------------|
| 030025002050112        | INTERNATIONAL TRAVELS & TRANSPORT                   | 75,894,615         |
| <b>030025002060700</b> | <b>TRAVELS &amp; TRANSPORT (TRAINING) - GENERAL</b> | <b>70,444,221</b>  |
| 030025002060121        | LOCAL TRAVELS & TRANSPORT                           | 70,444,221         |
| <b>030025002100200</b> | <b>UTILITIES - GENERAL</b>                          | <b>58,430,560</b>  |
| 030025002100201        | ELECTRICITY CHARGES                                 | 30,004,000         |
| 030025002100202        | TELEPHONE CHARGES                                   | 9,646,560          |
| 030025002100205        | WATER RATES   | 10,900,000         |
| 030025002100206        | SEWAGE CHARGES                                      | 7,880,000          |
| <b>030025002150300</b> | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>           | <b>255,191,895</b> |
| 030025002150301        | OFFICE MATERIALS & SUPPLIES                         | 13,703,186         |
| 030025002150302        | LIBRARY BOOKS & PERIODICALS                         | 12,700,470         |
| 030025002150304        | PRINTING OF NON SECURITY DOCUMENTS                  | 13,062,003         |
| 030025002150305        | PRINTING OF SECURITY DOCUMENTS                      | 26,207,969         |
| 030025002150306        | DRUGS & MEDICAL SUPPLIES                            | 20,114,628         |
| 030025002150308        | UNIFORMS & OTHER CLOTHING                           | 124,390,000        |
| 030025002150310        | TEACHING AIDS MATERIALS                             | 14,000,000         |
| 030025002150399        | OTHER MATERIALS & SUPPLIES                          | 31,013,640         |
| <b>030025002200400</b> | <b>MAINTENANCE SERVICES - GENERAL</b>               | <b>96,585,722</b>  |
| 030025002200401        | MAINTENANCE OF MOTOR VEHICLES                       | 26,023,528         |
| 030025002200405        | MAINTENANCE OF OFFICE FURNITURE                     | 9,523,575          |
| 030025002200406        | MAINTENANCE OF BUILDING - OFFICE                    | 4,936,672          |
| 030025002200407        | MAINTENANCE OF BUILDING - RESIDENTIAL               | 4,639,276          |
| 030025002200409        | MAINTENANCE OF OFFICE EQUIPMENTS                    | 26,577,655         |
| 030025002200410        | MAINTENANCE OF COMPUTERS & IT EQUIPMENTS            | 16,633,251         |
| 030025002200411        | MAINTENANCE OF PLANTS/GENERATORS                    | 8,251,766          |
| <b>030025002250500</b> | <b>TRAINING - GENERAL</b>                           | <b>197,103,772</b> |
| 030025002250501        | LOCAL TRAINING                                      | 197,103,772        |
| <b>030025002300600</b> | <b>OTHER SERVICES - GENERAL</b>                     | <b>6,267,936</b>   |
| 030025002300602        | CLEANING & FUMIGATION SERVICES                      | 6,267,936          |
| <b>030025002450900</b> | <b>FUEL &amp; LUBRICANTS - GENERAL</b>              | <b>76,050,485</b>  |
| 030025002450901        | MOTOR VEHICLE FUEL COST                             | 67,320,418         |
| 030025002450905        | GENERATOR FUEL COST                                 | 8,730,068          |
| <b>030025002501000</b> | <b>MISCELLANEOUS</b>                                | <b>156,207,432</b> |



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|------------------------|---|--------------------|
| 030025002501001        | REFRESHMENT & MEALS   | 7,389,266          |
| 030025002501002        | HONORARIUM & SITTING ALLOWANCE PAYMENTS   | 2,471,940          |
| 030025002501003        | RESEARCH & DEVELOPMENT PROGRAMMES   | 100,000,000        |
| 030025002501004        | MEDICAL EXPENDITURE   | 29,987,025         |
| 030025002501008        | SUBSCRIPTIONS TO PROFESSIONAL BODIES  | 6,235,100          |
| 030025002501009        | SPORTING ACTIVITIES   | 10,124,102         |
| <b>030025004007000</b> | <b>GRANTS &amp; CONTRIBUTION - GENERAL</b>                                      | <b>6,349,826</b>   |
| 030025004007001        | CONTRIBUTION TO LOCAL ORGANIZATIONS   | 6,349,826          |
|                        | <b>TOTAL CAPITAL PROJECT</b>  | <b>630,160,000</b> |
| <b>030025020000000</b> | <b>ON-GOING PROJECTS (OTHERS)</b>   | <b>630,160,000</b> |
| 030025020010000        | RENOVATION OF SSS WING  | 18,000,000         |
| 030025020020000        | DRILLING OF BOREHOLES IN NDA BASE CAMP JOS                                      | 8,000,000          |
| 030025020030000        | RENOVATION OF MESSES(OFFICERS,SOJA CLUB AND WO)                                 | 19,000,000         |
| 030025020040000        | PROCUREMENT OF MOBILE GENERATOR   | 12,000,000         |
| 030025020050000        | PROCUREMENTS OF BOOKS, MAGAZINES AND PROFESSIONAL JOURNALS                      | 15,000,000         |
| 030025020060000        | PROCUREMENT OF UNIFORM FOR CADETS TRAINING                                      | 19,000,000         |
| 030025020070000        | PROCUREMENT OF ARMS AND AMMUNITION  | 18,000,000         |
| 030025020100000        | PROVISION OF RAIN CAPE FOR CADETS   | 19,000,000         |
| 030025020110000        | PROVISION OF AIRCONDITIONERS FOR HQ COMPLEX & FACULTIES                         | 18,000,000         |
| 030025020130000        | RENOVATION OF MOTOR TRANSPORT YARD  | 16,000,000         |
| 030025020140000        | RENOVATION AND EQUIPPING OF MEDICAL CENTRE                                      | 13,000,000         |
| 030025020150000        | RENOVATION AND UPGRADING OF SPORTS CENTRE FACILITIES                            | 11,000,000         |
| 030025020160000        | RENOVATION OF STAFF QUARTERS  | 6,000,000          |
| 030025020170000        | MEDICAL AND LAB CONSUMABLES   | 6,000,000          |
| 030025020180000        | PROVISION OF RESEARCH AND TRAINING EQUIPMENT FOR ME,EEE,CHEM AND BIOLOGY DEPTS. | 18,000,000         |
| 030025020190000        | PROCUREMENT OF DENTAL SURGERY EQUIPMENT   | 6,000,000          |
| 030025020200000        | PURCHASE OF ELECTRICAL APPLIANCES AND SPARES                                    | 4,000,000          |
| 030025020210000        | PROVISION OF MAP READING EQUIPMENTS   | 19,300,000         |
| 030025020220000        | PROCUREMENT OF TRACTORS, MOWERS AND WHEEL BARROWS                               | 18,000,000         |
| 030025020230000        | PROVISION OF MILITARY EQUIPMENT FOR TRAINING                                    | 18,800,000         |
| 030025020240000        | PROVISION OF CEREMONIAL DRESSES   | 18,800,000         |
| 030025020250000        | PROVISION OF UNIFORM & ACCOUTREMENTS  | 19,300,000         |

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|-----------------|--|-------------|
| 030025020260000 | PROCUREMENT OF SWORDS  | 7,000,000   |
| 030025020270000 | PROVISION OF BEDINGS   | 19,000,000  |
| 030025020290000 | PROCUREMENT OF DMS BOOTH FOR CADETS                                      | 6,000,000   |
| 030025020210000 | PROCUREMENT OF COMBAT BOOTH FOR CADET                                    | 8,000,000   |
| 030025020211000 | COMPLETION OF PARAMETER FENCING  | 0           |
| 030025020212000 | FURNISHING OF NEW LIBRARY  | 82,660,000  |
| 030025020213000 | FURNISHING OF POST GRADUATE SCHOOL HOSTEL ACCOMMODATION                  | 27,000,000  |
| 030025020214000 | CONSTRUCTION OF CAR PART AT DMT  | 11,000,000  |
| 030025020215000 | CONSTRUCTION OF CAR PART AT CB HQ  | 8,000,000   |
| 030025020216000 | CONSTRUCTUION OF CAR PART AT ACAD BRANCH                                 | 13,000,000  |
| 030025020217000 | PROVISION OF NETTING FOR 4 BLOCKS FOR CADETS                             | 5,550,000   |
| 030025020218000 | PAYMENT FOR SUPPLY OF FRANCIS BARKER M-88 GREEN LIQUID PRISMATIC COMPASS | 22,750,000  |
| 030025020219000 | MRS FURNISHING, LAB AND DENTAL EQUIPMENT                                 | 100,000,000 |

**0300300**

**NATIONAL DEFENCE COLLEGE**

**TOTAL ALLOCATION: 4,592,765,114**

| <b>Classification No.</b> | <b>EXPENDITURE ITEMS</b>                                 |                      |
|---------------------------|--|----------------------|
| <b>030030007000001</b>    | <b>TOTAL PERSONNEL COST</b>                              | <b>683,031,219</b>   |
| <b>030030007000010</b>    | <b>SALARY &amp; WAGES - GENERAL</b>                      | <b>400,464,429</b>   |
| 030030007000011           | CONSOLIDATED SALARY                                      | 400,464,429          |
| <b>030030007000020</b>    | <b>BENEFITS AND ALLOWANCES - GENERAL</b>                 | <b>218,492,481</b>   |
| 030030007000021           | NON-REGULAR ALLOWANCES                                   | 161,534,520          |
| 030030007000022           | RENT SUBSIDY   | 56,957,961           |
| <b>030030007000030</b>    | <b>SOCIAL CONTRIBUTION</b>                               | <b>64,074,309</b>    |
| 030030007000031           | NHIS   | 14,016,255           |
| 030030007000032           | PENSION  | 50,058,054           |
| <b>030030007001401</b>    | <b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b> | <b>2,629,233,895</b> |
|                           | <b>PARTICIPANTS' TOUR</b>                                | <b>1,859,803,288</b> |
| <b>030030002060700</b>    | <b>TRAVELS &amp; TRANSPORT (TRAINING) - GENERAL</b>      | <b>104,682,880</b>   |
| 030030002060121           | LOCAL TRAVELS & TRANSPORT                                | 46,573,016           |
| 030030002060122           | INTERNATIONAL TRAVELS & TRANSPORT                        | 58,109,864           |
| <b>030030002100200</b>    | <b>UTILITIES - GENERAL</b>                               | <b>60,159,369</b>    |
| 030030002100201           | ELECTRICITY CHARGES                                      | 32,475,455           |

|                        |   |                    |
|------------------------|---|--------------------|
| 030030002100202        | TELEPHONE CHARGES                         | 13,435,270         |
| 030030002100205        | WATER RATES                               | 2,169,644          |
| 030030002100206        | SEWAGE CHARGES                            | 12,079,000         |
| <b>030030002150300</b> | <b>MATERIALS &amp; SUPPLIES - GENERAL</b> | <b>114,079,244</b> |
| 030030002150301        | OFFICE MATERIALS & SUPPLIES               | 15,583,251         |
| 030030002150302        | LIBRARY BOOKS & PERIODICALS               | 2,720,361          |
| 030030002150303        | COMPUTER MATERIALS & SUPPLIES             | 5,040,000          |
| 030030002150304        | PRINTING OF NON SECURITY DOCUMENTS        | 8,925,000          |
| 030030002150305        | PRINTING OF SECURITY DOCUMENTS            | 12,110,275         |
| 030030002150306        | DRUGS & MEDICAL SUPPLIES                  | 36,720,000         |
| 030030002150307        | FIELD MATERIALS & SUPPLIES                | 2,480,357          |
| 030030002150310        | TEACHING AIDS MATERIALS                   | 30,500,000         |
| <b>030030002200400</b> | <b>MAINTENANCE SERVICES - GENERAL</b>     | <b>120,607,346</b> |
| 030030002200401        | MAINTENANCE OF MOTOR VEHICLES             | 17,644,000         |
| 030030002200405        | MAINTENANCE OF OFFICE FURNITURE           | 16,552,000         |
| 030030002200406        | MAINTENANCE OF BUILDING - OFFICE          | 15,460,000         |
| 030030002200407        | MAINTENANCE OF BUILDING - RESIDENTIAL     | 23,184,000         |
| 030030002200409        | MAINTENANCE OF OFFICE EQUIPMENTS          | 16,384,546         |
| 030030002200410        | MAINTENANCE OF COMPUTERS & IT EQUIPMENTS  | 18,696,000         |
| 030030002200411        | MAINTENANCE OF PLANTS/GENERATORS          | 12,686,800         |
| <b>030030002250500</b> | <b>TRAINING - GENERAL</b>                 | <b>33,617,389</b>  |
| 030030002250501        | LOCAL TRAINING                            | 15,941,802         |
| 030030002250502        | INT'L TRAINING                            | 17,675,587         |
| <b>030030002300600</b> | <b>OTHER SERVICES - GENERAL</b>           | <b>22,978,000</b>  |
| 030030002300604        | RESIDENTIAL ACCOMMODATION RENT            | 22,978,000         |
| <b>030030002400800</b> | <b>FINANCIAL - GENERAL</b>                | <b>13,598,468</b>  |
| 030030002400801        | BANK CHARGES                              | 2,721,969          |
| 030030002400803        | INSURANCE CHARGES / PREMIUM               | 10,876,499         |
| <b>030030002450900</b> | <b>FUEL &amp; LUBRICANTS - GENERAL</b>    | <b>33,249,000</b>  |
| 030030002450901        | MOTOR VEHICLE FUEL COST                   | 11,496,870         |
| 030030002450905        | GENERATOR FUEL COST                       | 15,839,680         |
| 030030002450906        | COOKING GAS/FUEL COST                     | 5,912,450          |

|                           |  |                      |
|---------------------------|--|----------------------|
| <b>030030002501000</b>    | <b>MISCELLANEOUS</b>                                     | <b>266,458,910</b>   |
| 030030002501001           | REFRESHMENT & MEALS                                      | 44,897,160           |
| 030030002501002           | HONORARIUM & SITTING ALLOWANCE PAYMENTS                  | 38,249,750           |
| 030030002501003           | PUBLICITY & ADVERTISEMENTS                               | 5,735,000            |
| 030030002501004           | MEDICAL EXPENDITURE                                      | 34,200,000           |
| 030030002501005           | RESEARCH & DEVELOPMENT PROGRAMMES                        | 100,000,000          |
| 030030002501007           | WELFARE PACKAGES   | 29,261,000           |
| 030030002501009           | SPORTING ACTIVITIES                                      | 14,116,000           |
|                           | <b>TOTAL CAPITAL PROJECT</b>                             | <b>1,280,500,000</b> |
| <b>030030010000000</b>    | <b>ONGOING PROJECTS (OTHERS)</b>                         | <b>1,280,500,000</b> |
| 030030010000001           | DEVELOPMENT OF NDC PERMANENT SITE                        | 1,036,000,000        |
| 030030010000002           | CONSTRUCTION OF CAR PARK                                 | 8,500,000            |
| <b>030030020000001</b>    | RENOV OF SNR STAFF QTRS                                  | 20,000,000           |
| <b>030030020000002</b>    | RENOV OF 10 BLOCK OF FLATS                               | 25,000,000           |
| <b>030030020000003</b>    | RENOV OF 12 BLOCKS SLDRS CAMP                            | 25,000,000           |
| <b>030030020000004</b>    | RENOV OF 15 BLOCKS NDC SLDRS QTRS                        | 35,000,000           |
| <b>030030020000005</b>    | RENOV OF NDC QUARTERS GVARIMPA                           | 40,000,000           |
| <b>030030020000006</b>    | RENOV OF NDC APO QUARTERS                                | 37,000,000           |
| <b>030030020000008</b>    | RENOV AND FURNISHING OF SYN ROOMS JOINT WAR STUDIES      | 29,000,000           |
| <b>030030020000009</b>    | PROVISION OF TRAINING AIDS                               | 25,000,000           |
| <b>0300350</b>            | <b>ARMED FORCES COMMAND AND STAFF COLLEGE, JAJI</b>      |                      |
|                           | <b>TOTAL ALLOCATION:</b>                                 | <b>2,531,702,537</b> |
| <b>Classification No.</b> | <b>EXPENDITURE ITEMS</b>                                 |                      |
| <b>030035007000001</b>    | <b>TOTAL PERSONNEL COST</b>                              | <b>366,102,556</b>   |
| <b>030035007000010</b>    | <b>SALARY &amp; WAGES - GENERAL</b>                      | <b>325,424,494</b>   |
| 030035007000011           | CONSOLIDATED SALARY                                      | 325,424,494          |
| <b>030035007000030</b>    | <b>SOCIAL CONTRIBUTION</b>                               | <b>40,678,062</b>    |
| 030035007000031           | NHIS   | 16,271,225           |
| 030035007000032           | PENSION  | 24,406,837           |
| <b>030035007001401</b>    | <b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b> | <b>1,920,599,982</b> |
|                           | <b>PARTICIPANTS' TOUR</b>                                | <b>1,335,799,791</b> |
| <b>030035002050700</b>    | <b>TRAVELS &amp; TRANSPORT - GENERAL</b>                 | <b>69,866,324</b>    |
| 030035002050111           | LOCAL TRAVELS & TRANSPORT                                |                      |

|                        |   |                    |
|------------------------|---|--------------------|
|                        |   | 40,681,669         |
| 030035002050112        | INTERNATIONAL TRAVELS & TRANSPORT         | 29,184,656         |
| <b>030035002100200</b> | <b>UTILITIES - GENERAL</b>                | <b>123,303,855</b> |
| 030035002100201        | ELECTRICITY CHARGES                       | 70,534,550         |
| 030035002100202        | TELEPHONE CHARGES                         | 25,843,882         |
| 030035002100205        | WATER RATES                               | 20,775,423         |
| 030035002100206        | SEWAGE CHARGES                            | 3,150,000          |
| 030035002100299        | OTHER UTILITY CHARGES                     | 3,000,000          |
| <b>030035002150300</b> | <b>MATERIALS &amp; SUPPLIES - GENERAL</b> | <b>135,761,586</b> |
| 030035002150301        | OFFICE MATERIALS & SUPPLIES               | 12,596,540         |
| 030035002150302        | LIBRARY BOOKS & PERIODICALS               | 5,682,600          |
| 030035002150303        | COMPUTER MATERIALS & SUPPLIES             | 16,246,000         |
| 030035002150304        | PRINTING OF NON SECURITY DOCUMENTS        | 4,577,345          |
| 030035002150305        | PRINTING OF SECURITY DOCUMENTS            | 2,520,000          |
| 030035002150306        | DRUGS & MEDICAL SUPPLIES                  | 11,760,000         |
| 030035002150307        | FIELD MATERIALS & SUPPLIES                | 7,350,000          |
| 030035002150308        | UNIFORMS & OTHER CLOTHING                 | 3,150,000          |
| 030035002150309        | FOOD STUFF SUPPLIES                       | 50,589,000         |
| 030035002150310        | TEACHING AIDS MATERIALS                   | 17,167,500         |
| 030035002150399        | OTHER MATERIALS & SUPPLIES                | 4,122,601          |
| <b>030035002200400</b> | <b>MAINTENANCE SERVICES - GENERAL</b>     | <b>63,565,408</b>  |
| 030035002200401        | MAINTENANCE OF MOTOR VEHICLES             | 6,820,000          |
| 030035002200405        | MAINTENANCE OF OFFICE FURNITURE           | 3,788,400          |
| 030035002200406        | MAINTENANCE OF BUILDING - OFFICE          | 5,586,000          |
| 030035002200407        | MAINTENANCE OF BUILDING - RESIDENTIAL     | 9,450,000          |
| 030035002200408        | MAINTENANCE OF OTHER INFRASTRUCTURES      | 6,806,632          |
| 030035002200409        | MAINTENANCE OF OFFICE EQUIPMENTS          | 7,696,660          |
| 030035002200410        | MAINTENANCE OF COMPUTERS & IT EQUIPMENTS  | 5,000,000          |
| 030035002200411        | MAINTENANCE OF PLANTS/GENERATORS          | 15,540,735         |
| 030035002200499        | OTHER MAINTENANCE SERVICES                | 2,876,981          |
| <b>030035002250500</b> | <b>TRAINING - GENERAL</b>                 | <b>45,387,218</b>  |
| 030035002250501        | LOCAL TRAINING                            | 20,086,343         |
| 030035002250502        | INT'L TRAINING                            | 25,300,875         |

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| <b>030035002300600</b> | <b>OTHER SERVICES - GENERAL</b>                            | <b>28,075,400</b>  |
| 030035002300601        | SECURITY SERVICES  | 6,300,000          |
| 030035002300602        | CLEANING & FUMIGATION SERVICES                             | 7,507,500          |
| 030035002300604        | RESIDENTIAL ACCOMMODATION RENT                             | 14,267,900         |
| <b>030035002350700</b> | <b>CONSULTING AND PROFESSIONAL SERVICES - GENERAL</b>      | <b>8,400,000</b>   |
| 030035002350702        | INFORMATION TECHNOLOGY CONSULTING                          | 3,150,000          |
| 030035002350703        | LEGAL SERVICES   | 1,050,000          |
| 030035002350799        | OTHER PROFESSIONAL SERVICES                                | 4,200,000          |
| <b>030035002400800</b> | <b>FINANCIAL - GENERAL</b>                                 | <b>10,542,000</b>  |
| 030035002400801        | BANK CHARGES   | 1,092,000          |
| 030035002400803        | INSURANCE CHARGES / PREMIUM                                | 9,450,000          |
| <b>030035002450900</b> | <b>FUEL &amp; LUBRICANTS - GENERAL</b>                     | <b>47,829,900</b>  |
| 030035002450901        | MOTOR VEHICLE FUEL COST                                    | 16,881,900         |
| 030035002450905        | GENERATOR FUEL COST  | 16,758,000         |
| 030035002450906        | COOKING GAS/FUEL COST                                      | 3,500,000          |
| 030035002450907        | LUBRICANTS COST  | 8,240,000          |
| 030035002450999        | OTHER FUEL COST  | 2,450,000          |
| <b>030035002501000</b> | <b>MISCELLANEOUS</b>                                       | <b>50,568,500</b>  |
| 030035002501001        | REFRESHMENT & MEALS  | 17,018,500         |
| 030035002501002        | HONORARIUM & SITTING ALLOWANCE PAYMENTS                    | 6,300,000          |
| 030035002501003        | PUBLICITY & ADVERTISEMENTS                                 | 8,000,000          |
| 030035002501004        | MEDICAL EXPENDITURE  | 3,800,000          |
| 030035002501006        | POSTAGES & COURIER SERVICES                                | 3,150,000          |
| 030035002501007        | WELFARE PACKAGES   | 3,150,000          |
| 030035002501008        | SUBSCRIPTIONS TO PROFESSIONAL BODIES                       | 6,000,000          |
| 030035002501009        | SPORTING ACTIVITIES  | 3,150,000          |
| <b>030035004007000</b> | <b>GRANTS &amp; CONTRIBUTION - GENERAL</b>                 | <b>1,500,000</b>   |
| 030035004007005        | SCHOLARSHIP AWARD / GRANTS                                 | 1,500,000          |
|                        | <b>TOTAL CAPITAL PROJECT</b>                               | <b>245,000,000</b> |
| <b>030035010100000</b> | <b>ONGOING PROJECTS (OTHERS)</b>                           | <b>245,000,000</b> |
| 030035010000001        | SETTLEMENT OF OUTSTANDING DEBT ON PURCHASE OF LUXURY BUSES | 90,000,000         |
| 030035020000003        | RENOVATION OF OFFICERS ACCOMODATION (MAJS QTRS)            | 20,000,000         |
| 030035020000004        | RENOVATION OF OFFICERS ACCOMODATION (CAPTS QTRS)           | 10,000,000         |

|                 |   |            |
|-----------------|---|------------|
| 030035020000005 | RENOVATION OF JUNIOR NCOS QUARTERS              | 20,000,000 |
| 030035020000006 | RENOVATION OF SENIOR COURSE HOTELS              | 15,000,000 |
| 030035020000007 | RENOVATION OF JUNIOR COURSE HOTELS              | 15,000,000 |
| 030035020000008 | REPAIR OF DAM                                   | 10,000,000 |
| 030035020000009 | RETICULATION OF PIPE NETWORK                    | 15,000,000 |
| 030035020000010 | REACTIVATION OF BOREHOLES                       | 20,000,000 |
| 030035020000013 | RENOVATION OF AFCSC HEADQUARTERS AND DEPARTMENT | 10,000,000 |
| 030035020000014 | RENOVATION OF AFCSC HEADQUARTERS AND DEPARTMENT | 20,000,000 |

|                |  |                      |
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| <b>0300400</b> | <b>NIGERIAN ARMED FORCES RESETTLEMENT CENTRE</b> |                      |
|                | <b>TOTAL ALLOCATION:</b>                         | <b>3,082,072,857</b> |

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| <b>Classification No.</b> | <b>EXPENDITURE ITEMS</b>                                 |                      |
| <b>030040001100001</b>    | <b>TOTAL PERSONNEL COST</b>                              | <b>2,499,253,356</b> |
| <b>030040001200020</b>    | <b>BENEFITS AND ALLOWANCES - GENERAL</b>                 | <b>2,499,253,356</b> |
| 030040001200022           | NON-REGULAR ALLOWANCES                                   | 2,499,253,356        |
| <b>030040002000100</b>    | <b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b> | <b>238,819,501</b>   |
| <b>030040002050110</b>    | <b>TRAVELS &amp; TRANSPORT - GENERAL</b>                 | <b>16,707,600</b>    |
| 030040002050111           | LOCAL TRAVELS & TRANSPORT                                | 16,707,600           |
| <b>030040002100200</b>    | <b>UTILITIES - GENERAL</b>                               | <b>17,324,999</b>    |
| 030040002100201           | ELECTRICITY CHARGES                                      | 10,704,612           |
| 030040002100205           | WATER RATES  | 3,787,791            |
| 030040002100299           | OTHER UTILITY CHARGES                                    | 2,832,596            |
| <b>030040002150300</b>    | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>                | <b>20,202,000</b>    |
| 030040002150301           | OFFICE MATERIALS & SUPPLIES                              | 18,951,387           |
| 030040002150302           | LIBRARY BOOKS & PERIODICALS                              | 769,608              |
| 030040002150306           | DRUGS & MEDICAL SUPPLIES                                 | 481,005              |
| <b>030040002200400</b>    | <b>MAINTENANCE SERVICES - GENERAL</b>                    | <b>55,214,744</b>    |
| 030040002200401           | MAINTENANCE OF MOTOR VEHICLES                            | 1,260,000            |
| 030040002200405           | MAINTENANCE OF OFFICE FURNITURE                          | 5,322,377            |
| 030040002200406           | MAINTENANCE OF BUILDING - OFFICE                         | 17,501,694           |
| 030040002200407           | MAINTENANCE OF BUILDING - RESIDENTIAL                    | 11,809,676           |
| 030040002200408           | MAINTENANCE OF OTHER INFRASTRUCTURES                     | 3,634,145            |
| 030040002200409           | MAINTENANCE OF OFFICE EQUIPMENTS                         | 4,445,732            |
| 030040002200410           | MAINTENANCE OF COMPUTERS & IT EQUIPMENTS                 | 1,878,492            |

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| 030040002200411        | MAINTENANCE OF PLANTS/GENERATORS   | 5,053,692          |
| 030040002200499        | OTHER MAINTENANCE SERVICES   | 4,308,938          |
| <b>030040002250500</b> | <b>TRAINING - GENERAL</b>  | <b>107,405,188</b> |
| 030040002250501        | LOCAL TRAINING & POST-RETIREMENT ENTERPRENUESHIP SCHEME                        | 107,405,188        |
| <b>030040002300600</b> | <b>OTHER SERVICES - GENERAL</b>  | <b>5,226,564</b>   |
| 030040002300602        | CLEANING & FUMIGATION SERVICES   | 5,226,564          |
| <b>030040002350700</b> | <b>CONSULTING AND PROFESSIONAL SERVICES - GENERAL</b>                          | <b>4,758,296</b>   |
| 030040002350702        | INFORMATION TECHNOLOGY CONSULTING  | 1,146,600          |
| 030040002350799        | OTHER PROFESSIONAL SERVICES  | 3,611,696          |
| <b>030040002501000</b> | <b>MISCELLANEOUS</b>   | <b>6,629,312</b>   |
| 030040002501003        | PUBLICITY & ADVERTISEMENTS   | 2,613,618          |
| 030040002501004        | MEDICAL EXPENDITURE  | 825,258            |
| 030040002501007        | WELFARE PACKAGES   | 1,375,427          |
| 030040002501009        | SPORTING ACTIVITIES  | 1,815,009          |
| <b>030040004001200</b> | <b>GRANTS &amp; CONTRIBUTION - GENERAL</b>                                     | <b>5,350,800</b>   |
| 030040004001202        | CONTRIBUTION TO FOREIGN ORGANIZATIONS  | 4,531,800          |
| 030040004001205        | SCHOLARSHIP AWARD / GRANTS   | 819,000            |
|                        | <b>TOTAL CAPITAL PROJECT</b>   | <b>344,000,000</b> |
| <b>030040010000000</b> | <b>ONGOING PROJECTS (OTHERS)</b>   | <b>344,000,000</b> |
| 030040010000001        | PROVISION OF SPORTING AND RECREATIONAL FACILITIES                              | 80,000,000         |
| 030040010000002        | CONSTRUCTION OF AUDITORIUM   | 13,000,000         |
| 030040010000003        | CONSTRUCTION OF PARADE GROUND  | 18,000,000         |
| 030040010000004        | CONSTRUCTION OF BAKERY   | 10,000,000         |
| 030040020000001        | PROVISION OF FIRE STATIONS AND POINTS  | 9,000,000          |
| 030040020000002        | REFURBISHING OF INDUSTRIAL MACHINES AND EQUIPMENT                              | 15,000,000         |
| 030040020000003        | PROVISION OF HEALTH FACILITIES AND DRUGS                                       | 15,000,000         |
| 030040020000005        | RECONSTRUCTION OF ROADS  | 15,000,000         |
| 030040020000006        | PROVISION OF SPORTING AND RECREATIONAL FACILITIES                              | 15,000,000         |
| 030040020000007        | MAJOR REFURBISHMENT OF WORKSHOP MACHINES AND EQUIPMENT                         | 30,000,000         |
| 030040020000008        | PROVISION OF SAFETY CLOTHING AND ITEMS FOR KITTING OF TRAINEES AND INSTRUCTORS | 20,000,000         |
| 030040020000009        | PROCUREMENT OF TRAINING AIDS   | 35,000,000         |



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| 0300400200000010          | RE-CONSTRUCTION AND EQUIPPING OF WELDING, CAPENTARY, CERAMICS, CABINET MAKING, ELECTRICAL ELECTRONICS WORKSHOPS. | 9,000,000            |
| 0300400200000011          | RETICULATION OF BORE HOLE WATER  | 10,000,000           |
| 0300400200000012          | NAFRC BARRACK SECURITY POSTS   | 20,000,000           |
| 0300400200000015          | RECONSTRUCTION OF OFFICERS MESS  | 20,000,000           |
| 0300400200000016          | RECONSTRUCTION OF NFRC ARMOURY   | 10,000,000           |
| <b>0300450</b>            | <b>DEFENCE INTELLIGENCE AGENCY</b>   |                      |
|                           | <b>TOTAL ALLOCATION:</b>   | <b>5,077,811,828</b> |
| <b>Classification No.</b> | <b>EXPENDITURE ITEMS</b>   |                      |
| <b>030045007000001</b>    | <b>TOTAL PERSONNEL COST</b>  | <b>843,433,637</b>   |
| <b>030045007000010</b>    | <b>SALARY &amp; WAGES - GENERAL</b>  | <b>593,000,075</b>   |
| 030045007000011           | CONSOLIDATED SALARY  | 593,000,075          |
| <b>030045007000020</b>    | <b>BENEFITS AND ALLOWANCES - GENERAL</b>   | <b>176,308,553</b>   |
| 030045007000021           | NON-REGULAR ALLOWANCES   | 63,412,235           |
| 030045007000022           | RENT SUBSIDY   | 112,896,318          |
| <b>030045007000030</b>    | <b>SOCIAL CONTRIBUTION</b>   | <b>74,125,009</b>    |
| 030045007000031           | NHIS   | 29,650,004           |
| 030045007000032           | PENSION  | 44,475,006           |
| <b>030045007001401</b>    | <b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>   | <b>3,997,140,991</b> |
| <b>030045002050700</b>    | <b>TRAVELS &amp; TRANSPORT - GENERAL</b>   | <b>605,812,946</b>   |
| 030045002050111           | LOCAL TRAVELS & TRANSPORT  | 165,562,946          |
| 030045002050112           | INTERNATIONAL TRAVELS & TRANSPORT  | 440,250,000          |
| <b>030045002060700</b>    | <b>TRAVELS &amp; TRANSPORT (TRAINING) - GENERAL</b>  | <b>59,848,705</b>    |
| 030045002060121           | LOCAL TRAVELS & TRANSPORT  | 23,556,505           |
| 030045002060122           | INTERNATIONAL TRAVELS & TRANSPORT  | 36,292,200           |
| <b>030045002100200</b>    | <b>UTILITIES - GENERAL</b>   | <b>51,556,255</b>    |
| 030045002100201           | ELECTRICITY CHARGES  | 14,969,399           |
| 030045002100202           | TELEPHONE CHARGES  | 25,570,298           |
| 030045002100205           | WATER RATES  | 3,031,875            |
| 030045002100206           | SEWAGE CHARGES   | 2,984,683            |
| 030045002100299           | OTHER UTILITY CHARGES  | 5,000,000            |
| <b>030045002150300</b>    | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>  | <b>76,275,990</b>    |

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| 030045002150301        | OFFICE MATERIALS & SUPPLIES                           | 15,802,500           |
| 030045002150302        | LIBRARY BOOKS & PERIODICALS                           | 14,332,500           |
| 030045002150303        | COMPUTER MATERIALS & SUPPLIES                         | 8,505,000            |
| 030045002150304        | PRINTING OF NON SECURITY DOCUMENTS                    | 2,992,500            |
| 030045002150305        | PRINTING OF SECURITY DOCUMENTS                        | 15,748,740           |
| 030045002150306        | DRUGS & MEDICAL SUPPLIES                              | 18,894,750           |
| <b>030045002200400</b> | <b>MAINTENANCE SERVICES - GENERAL</b>                 | <b>67,601,058</b>    |
| 030045002200401        | MAINTENANCE OF MOTOR VEHICLES                         | 19,953,615           |
| 030045002200405        | MAINTENANCE OF OFFICE FURNITURE                       | 6,527,165            |
| 030045002200406        | MAINTENANCE OF BUILDING - OFFICE                      | 12,146,190           |
| 030045002200407        | MAINTENANCE OF BUILDING - RESIDENTIAL                 | 17,859,440           |
| 030045002200408        | MAINTENANCE OF OTHER INFRASTRUCTURES                  | 3,628,284            |
| 030045002200409        | MAINTENANCE OF OFFICE EQUIPMENTS                      | 1,659,000            |
| 030045002200410        | MAINTENANCE OF COMPUTERS & IT EQUIPMENTS              | 330,750              |
| 030045002200411        | MAINTENANCE OF PLANTS/GENERATORS                      | 4,924,364            |
| 030045002200499        | OTHER MAINTENANCE SERVICES                            | 572,250              |
| <b>030045002250500</b> | <b>TRAINING - GENERAL</b>                             | <b>188,181,000</b>   |
| 030045002250501        | LOCAL TRAINING  | 97,440,000           |
| 030045002250502        | INT'L TRAINING  | 90,741,000           |
| <b>030045002300600</b> | <b>OTHER SERVICES - GENERAL</b>                       | <b>2,899,533,824</b> |
| 030045002300602        | CLEANING & FUMIGATION SERVICES                        | 10,089,324           |
| 030045002300603        | OFFICE ACCOMMODATION RENT                             | 2,677,500            |
| 030045002300604        | RESIDENTIAL ACCOMMODATION RENT                        | 3,717,000            |
| 030045002300605        | SECURITY VOTE (INCLUDING OPERATIONS)                  | 2,883,050,000        |
| <b>030045002350700</b> | <b>CONSULTING AND PROFESSIONAL SERVICES - GENERAL</b> | <b>5,000,000</b>     |
| 030045002350702        | INFORMATION TECHNOLOGY CONSULTING                     | 5,000,000            |
| <b>030045002450900</b> | <b>FUEL &amp; LUBRICANTS - GENERAL</b>                | <b>38,018,213</b>    |
| 030045002450901        | MOTOR VEHICLE FUEL COST                               | 10,500,000           |
| 030045002450905        | GENERATOR FUEL COST                                   | 11,812,500           |
| 030045002450907        | LUBRICANTS COST                                       | 13,705,713           |
| 030045002450999        | OTHER FUEL COST                                       | 2,000,000            |
| <b>030045002501000</b> | <b>MISCELLANEOUS</b>                                  | <b>5,313,000</b>     |
| 030045002501001        | REFRESHMENT & MEALS                                   | 1,312,500            |

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| 030045002501002        | HONORARIUM & SITTING ALLOWANCE PAYMENTS                  | 1,312,500          |
| 030045002501003        | PUBLICITY & ADVERTISEMENTS                               | 2,467,500          |
| 030045002501004        | RESEARCH & DEVELOPMENT PROGRAMMES                        | 0                  |
| 030045002501006        | POSTAGES & COURIER SERVICES                              | 220,500            |
|                        | <b>TOTAL CAPITAL PROJECT</b>                             | <b>237,237,200</b> |
| <b>030045010000000</b> | <b>ONGOING PROJECTS (OTHERS)</b>                         | <b>237,237,200</b> |
| 030045020000003        | EROSION CONTROL @DIA HQ ASOKORO                          | 34,000,000         |
| 030045020000004        | PURCHASE OF 2 NOS LUXURY BUSES                           | 36,000,000         |
| 030045020000005        | RENOVATION OF QTRS 38 BLOCKS @ KARU                      | 50,000,000         |
| 030045020000006        | ROAD REHABILITATION @ KARU QTRS                          | 19,800,000         |
| 030045020000007        | PURCHASE OF FIRE FIGHTING VEHICLE                        | 20,000,000         |
| 030045020000008        | PROVISION OF HOSPITAL EQUIPMENT                          | 59,100,000         |
| 030045020000009        | ACQUISITION OF SECURITY EQUIPMENT                        | 18,337,200         |
| <b>0300602</b>         | <b>DEFENCE INTELLIGENCE SCHOOL</b>                       |                    |
|                        | <b>TOTAL ALLOCATION:</b>                                 | <b>869,801,893</b> |
| <b>030060207001401</b> | <b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b> | <b>766,801,893</b> |
| <b>030060202050700</b> | <b>TRAVELS &amp; TRANSPORT - GENERAL</b>                 | <b>6,800,000</b>   |
| 030060202050111        | LOCAL TRAVELS & TRANSPORT                                | 6,800,000          |
| <b>030060202060700</b> | <b>TRAVELS &amp; TRANSPORT (TRAINING) - GENERAL</b>      | <b>679,534,733</b> |
| 030060202060121        | LOCAL TRAVELS & TRANSPORT                                | 9,714,167          |
| 030060202060122        | INTERNATIONAL TRAVELS & TRANSPORT (STUDY TOUR)           | 669,820,566        |
| <b>030060202100200</b> | <b>UTILITIES - GENERAL</b>                               | <b>8,403,750</b>   |
| 030060202100201        | ELECTRICITY CHARGES                                      | 4,725,000          |
| 030060202100202        | TELEPHONE CHARGES  | 1,785,000          |
| 030060202100205        | WATER RATES  | 267,750            |
| 030060202100206        | SEWAGE CHARGES   | 126,000            |
| 030060202100299        | OTHER UTILITY CHARGES                                    | 1,500,000          |
| <b>030060202150300</b> | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>                | <b>31,890,600</b>  |
| 030060202150301        | OFFICE MATERIALS & SUPPLIES                              | 4,478,250          |
| 030060202150302        | LIBRARY BOOKS & PERIODICALS                              | 3,885,000          |
| 030060202150303        | COMPUTER MATERIALS & SUPPLIES                            | 6,378,750          |
| 030060202150304        | PRINTING OF NON SECURITY DOCUMENTS                       | 4,357,500          |

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| 030060202150306        | DRUGS & MEDICAL SUPPLIES  | 5,775,000          |
| 030060202150309        | FOOD STUFF SUPPLIES   | 4,725,000          |
| 030060202150310        | TEACHING AIDS MATERIALS   | 2,291,100          |
| <b>030060202200400</b> | <b>MAINTENANCE SERVICES - GENERAL</b>                           | <b>14,373,615</b>  |
| 030060202200401        | MAINTENANCE OF MOTOR VEHICLES                                   | 3,675,000          |
| 030060202200405        | MAINTENANCE OF OFFICE FURNITURE                                 | 2,625,000          |
| 030060202200406        | MAINTENANCE OF BUILDING - OFFICE                                | 2,487,405          |
| 030060202200407        | MAINTENANCE OF BUILDING - RESIDENTIAL                           | 1,610,910          |
| 030060202200408        | MAINTENANCE OF OTHER INFRASTRUCTURES                            | 1,599,150          |
| 030060202200409        | MAINTENANCE OF OFFICE EQUIPMENTS                                | 241,500            |
| 030060202200410        | MAINTENANCE OF COMPUTERS & IT EQUIPMENTS                        | 525,000            |
| 030060202200411        | MAINTENANCE OF PLANTS/GENERATORS                                | 1,609,650          |
| <b>030060202250500</b> | <b>TRAINING - GENERAL</b>                                       | <b>5,397,000</b>   |
| 030060202250501        | LOCAL TRAINING  | 2,247,000          |
| 030060202250502        | INT'L TRAINING  | 3,150,000          |
| <b>030060202300600</b> | <b>OTHER SERVICES - GENERAL</b>                                 | <b>787,500</b>     |
| 030060202300602        | CLEANING & FUMIGATION SERVICES                                  | 787,500            |
| <b>030060202450900</b> | <b>FUEL &amp; LUBRICANTS - GENERAL</b>                          | <b>13,049,820</b>  |
| 030060202450901        | MOTOR VEHICLE FUEL COST   | 4,324,320          |
| 030060202450905        | GENERATOR FUEL COST   | 6,426,000          |
| 030060202450906        | COOKING GAS/FUEL COST   | 2,231,250          |
| 030060202450999        | OTHER FUEL COST   | 68,250             |
| <b>030060202501000</b> | <b>MISCELLANEOUS</b>  | <b>6,564,875</b>   |
| 030060202501001        | REFRESHMENT & MEALS   | 1,677,375          |
| 030060202501002        | HONORARIUM & SITTING ALLOWANCE PAYMENTS                         | 2,625,000          |
| 030060202501003        | RESEARCH & DEVELOPMENT PROGRAMMES                               | 0                  |
| 030060202501004        | MEDICAL EXPENDITURE   | 2,000,000          |
| 030060202501006        | POSTAGES & COURIER SERVICES                                     | 262,500            |
|                        | <b>TOTAL CAPITAL PROJECT</b>                                    | <b>103,000,000</b> |
| <b>030060210000000</b> | <b>ONGOING PROJECTS (OTHERS)</b>                                | <b>50,000,000</b>  |
| 030060210000001        | CONSTRUCTION OF MULTI-PURPOSE AUDITORIUM AND ANCILLARY FACILITY | 50,000,000         |
| <b>030060220000000</b> | <b>NEW PROJECTS (OTHERS)</b>                                    | <b>53,000,000</b>  |

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| 030060220000001           | PURCHASE OF BUS AND WATER TANKER                         | 20,000,000           |
| 030060220000002           | RENOVATION OF DIRECTING STAFF QUARTERS                   | 19,800,000           |
| 030060220000003           | RENOVATION OF FOREIGN STUDENT QUARTERS                   | 13,200,000           |
| <b>0250621</b>            | <b>DEFENCE MISSION</b>                                   |                      |
|                           | <b>TOTAL ALLOCATION:</b>                                 | <b>7,282,076,133</b> |
| <b>Classification No.</b> | <b>EXPENDITURE ITEMS</b>                                 |                      |
| <b>025062107000001</b>    | <b>TOTAL PERSONNEL COST</b>                              | <b>2,185,914,268</b> |
| <b>025062107000010</b>    | <b>SALARY &amp; WAGES - GENERAL</b>                      | <b>2,185,914,268</b> |
| 025062107000011           | CONSOLIDATED SALARY                                      | 2,185,914,268        |
| <b>025062107001401</b>    | <b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b> | <b>3,696,161,866</b> |
| <b>025062102050700</b>    | <b>TRAVELS &amp; TRANSPORT - GENERAL</b>                 | <b>392,654,005</b>   |
| 025062102050111           | LOCAL TRAVELS & TRANSPORT                                | 198,094,355          |
| 025062102050112           | INTERNATIONAL TRAVELS & TRANSPORT                        | 194,559,650          |
| <b>025062102060700</b>    | <b>TRAVELS &amp; TRANSPORT (TRAINING) - GENERAL</b>      | <b>98,700,000</b>    |
| 025062102060121           | LOCAL TRAVELS & TRANSPORT                                | 42,000,000           |
| 025062102060122           | INTERNATIONAL TRAVELS & TRANSPORT                        | 56,700,000           |
| <b>025062102100200</b>    | <b>UTILITIES - GENERAL</b>                               | <b>144,300,000</b>   |
| 025062102100201           | ELECTRICITY CHARGES                                      | 42,000,000           |
| 025062102100202           | TELEPHONE CHARGES  | 56,700,000           |
| 025062102100205           | WATER RATES  | 16,800,000           |
| 025062102100206           | SEWAGE CHARGES   | 16,800,000           |
| 025062102100299           | OTHER UTILITY CHARGES                                    | 12,000,000           |
| <b>025062102150300</b>    | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>                | <b>91,141,346</b>    |
| 025062102150301           | OFFICE MATERIALS & SUPPLIES                              | 58,721,366           |
| 025062102150302           | LIBRARY BOOKS & PERIODICALS                              | 3,000,000            |
| 025062102150303           | COMPUTER MATERIALS & SUPPLIES                            | 16,543,000           |
| 025062102150304           | PRINTING OF NON SECURITY DOCUMENTS                       | 12,876,980           |
| <b>025062102200400</b>    | <b>MAINTENANCE SERVICES - GENERAL</b>                    | <b>895,739,589</b>   |
| 025062102200401           | MAINTENANCE OF MOTOR VEHICLES                            | 184,000,000          |
| 025062102200405           | MAINTENANCE OF OFFICE FURNITURE                          | 164,050,000          |
| 025062102200406           | MAINTENANCE OF BUILDING - OFFICE                         | 516,000,000          |
| 025062102200407           | MAINTENANCE OF BUILDING - RESIDENTIAL                    | 15,000,000           |

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| 025062102200408        | MAINTENANCE OF OTHER INFRASTRUCTURES                  | 4,000,000            |
| 025062102200409        | MAINTENANCE OF OFFICE EQUIPMENTS                      | 8,450,800            |
| 025062102200410        | MAINTENANCE OF COMPUTERS & IT EQUIPMENTS              | 4,238,789            |
| <b>025062102250500</b> | <b>TRAINING - GENERAL</b>                             | <b>56,700,000</b>    |
| 025062102250501        | LOCAL TRAINING  | 56,700,000           |
| <b>025062102300600</b> | <b>OTHER SERVICES - GENERAL</b>                       | <b>57,825,000</b>    |
| 025062102300601        | SECURITY SERVICES                                     | 12,900,000           |
| 025062102300602        | CLEANING & FUMIGATION SERVICES                        | 4,500,000            |
| 025062102300603        | OFFICE ACCOMMODATION RENT                             | 20,212,500           |
| 025062102300604        | RESIDENTIAL ACCOMMODATION RENT                        | 20,212,500           |
| <b>025062102350700</b> | <b>CONSULTING AND PROFESSIONAL SERVICES - GENERAL</b> | <b>137,870,592</b>   |
| 025062102350702        | INFORMATION TECHNOLOGY CONSULTING                     | 137,870,592          |
| <b>025062102400800</b> | <b>FINANCIAL - GENERAL</b>                            | <b>49,022,388</b>    |
| 025062102400801        | BANK CHARGES  | 18,905,276           |
| 025062102400803        | INSURANCE CHARGES / PREMIUM                           | 30,117,112           |
| <b>025062102450900</b> | <b>FUEL &amp; LUBRICANTS - GENERAL</b>                | <b>21,300,900</b>    |
| 025062102450901        | MOTOR VEHICLE FUEL COST                               | 7,800,900            |
| 025062102450906        | COOKING GAS/FUEL COST                                 | 2,000,000            |
| 025062102450907        | LUBRICANTS COST                                       | 11,500,000           |
| <b>025062102501000</b> | <b>MISCELLANEOUS</b>                                  | <b>1,657,675,000</b> |
| 025062102501001        | REFRESHMENT & MEALS                                   | 58,800,000           |
| 025062102501002        | HONORARIUM & SITTING ALLOWANCE PAYMENTS               | 6,700,000            |
| 025062102501003        | SPECIAL FOREIGN OPERATIONS                            | 750,000,000          |
| 025062102501004        | MEDICAL EXPENDITURE                                   | 37,275,000           |
| 025062102501005        | FOREIGN SERVICE SCHOOL FEES PAYMENTS                  | 551,450,000          |
| 025062102501006        | POSTAGES & COURIER SERVICES                           | 3,450,000            |
| 025062102501007        | RESEARCH & DEVELOPMENT COLLABORATION                  | 250,000,000          |
| <b>025062103007000</b> | <b>LOANS &amp; ADVANCES - GENERAL</b>                 | <b>39,308,046</b>    |
| 025062103007001        | MOTOR VEHICLE ADVANCES                                | 39,308,046           |
| <b>025062104007000</b> | <b>GRANTS &amp; CONTRIBUTION - GENERAL</b>            | <b>53,925,000</b>    |
| 025062104007001        | CONTRIBUTION TO LOCAL ORGANIZATIONS                   | 3,000,000            |
| 025062104007002        | CONTRIBUTION TO FOREIGN ORGANIZATIONS                 | 50,925,000           |
|                        | <b>TOTAL CAPITAL PROJECT</b>                          | <b>1,400,000,000</b> |

|                           |  |                      |
|---------------------------|--|----------------------|
| 02506212000000            | NEW PROJECTS (OTHERS)  | 1,400,000,000        |
| 025062120010002           | NEW MISSION ACCOMODATION, FURNISHING AND OFFICE EQUIPMENT                      | 1,400,000,000        |
| <b>0300601</b>            | <b>DEFENCE INDUSTRY CORPORATION (DICON)</b>                                    |                      |
|                           | <b>TOTAL ALLOCATION:</b>   | <b>1,885,876,661</b> |
| <b>Classification No.</b> | <b>EXPENDITURE ITEMS</b>   |                      |
| <b>030060107000001</b>    | <b>TOTAL PERSONNEL COST</b>  | <b>868,555,684</b>   |
| <b>030060107000010</b>    | <b>SALARY &amp; WAGES - GENERAL</b>  | <b>688,837,276</b>   |
| 030060107000011           | CONSOLIDATED SALARY  | 688,837,276          |
| <b>030060107000020</b>    | <b>BENEFITS AND ALLOWANCES - GENERAL</b>                                       | <b>93,613,749</b>    |
| 030060107000021           | NON-REGULAR ALLOWANCES   | 49,331,320           |
| 030060107000022           | RENT SUBSIDY   | 44,282,429           |
| <b>030060107000030</b>    | <b>SOCIAL CONTRIBUTION</b>   | <b>86,104,660</b>    |
| 030060107000031           | NHIS   | 34,441,864           |
| 030060107000032           | PENSION  | 51,662,796           |
| <b>030060107001401</b>    | <b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>                       | <b>64,450,677</b>    |
|                           | <b>TOTAL CAPITAL PROJECT</b>   | <b>952,870,300</b>   |
| <b>030060110000000</b>    | <b>ONGOING PROJECTS (OTHERS)</b>   | <b>952,870,300</b>   |
| 030060120000001           | REHABILITATION OF DICON PROPELLANT PLANT INFRASTRUCTURE                        | 13,869,750           |
| 030060120000002           | DEVELOPMENT OF PRODUCTION LINE OF RIFLES WITH SIMILAR CHARACTERISTICS AS AK 47 | 15,000,000           |
| 030060120000003           | DEVELOPMENT OF ROCKET FOR LAND, SEA & AIR APPLICATION                          | 15,000,000           |
| 030060120000004           | RENOVATION OF SENIOR AND JUNIOR STAFF QUARTERS                                 | 12,000,000           |
| 030060120000005           | OPTICAL ELECTRICAL SPECTROMETER (OES) FORR&DC                                  | 15,000,000           |
| 030060120000006           | JIG BORING MACHINE - 1NO.  | 75,000,000           |
| 030060120000007           | INSTALLATION AND SUPPORT FOR PRODUCTION LINE                                   | 45,000,000           |
| 030060120000009           | REHABILITATION OF PRODUCTION PLANT AND MACHINERY                               | 50,000,000           |
| 030060120000010           | ESTABLISHMENT OF MEASURING & TESTING CENTRE                                    | 30,000,000           |
| 030060120000011           | EQUIPPING OF R & D AND TOOLING CENTRES   | 82,000,550           |
| 030060120000012           | PROCUREMENT OF RAW METERIALS FOR ALL ASSEMBLY LINES                            | 100,000,000          |
| 030060120000013           | PRODUCTION OF AK47   | 500,000,000          |
| <b>0300550</b>            | <b>MILITARY PENSIONS</b>   |                      |
|                           | <b>TOTAL ALLOCATION:</b>   | <b>407,164,988</b>   |
| <b>Classification No.</b> | <b>EXPENDITURE ITEMS</b>   |                      |

|                    |  |                      |
|--------------------|--|----------------------|
| 030055007001401    | <b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b> | <b>130,164,988</b>   |
| 030055002050700    | <b>TRAVELS &amp; TRANSPORT - GENERAL</b>                 | <b>16,600,815</b>    |
| 030055002050111    | LOCAL TRAVELS & TRANSPORT                                | 16,600,815           |
| 030055002100200    | <b>UTILITIES - GENERAL</b>                               | <b>12,419,400</b>    |
| 030055002100201    | ELECTRICITY CHARGES                                      | 5,380,200            |
| 030055002100202    | TELEPHONE CHARGES  | 3,460,800            |
| 030055002100205    | WATER RATES  | 2,948,400            |
| 030055002100206    | SEWAGE CHARGES   | 630,000              |
| 030055002150300    | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>                | <b>8,971,704</b>     |
| 030055002150301    | OFFICE MATERIALS & SUPPLIES                              | 1,566,495            |
| 030055002150302    | LIBRARY BOOKS & PERIODICALS                              | 1,603,959            |
| 030055002150303    | COMPUTER MATERIALS & SUPPLIES                            | 5,801,250            |
| 030055002200400    | <b>MAINTENANCE SERVICES - GENERAL</b>                    | <b>12,646,200</b>    |
| 030055002200401    | MAINTENANCE OF MOTOR VEHICLES                            | 6,510,000            |
| 030055002200405    | MAINTENANCE OF OFFICE FURNITURE                          | 4,536,000            |
| 030055002200411    | MAINTENANCE OF PLANTS/GENERATORS                         | 1,600,200            |
| 030055002250500    | <b>TRAINING - GENERAL</b>                                | <b>16,579,369</b>    |
| 030055002250501    | LOCAL TRAINING   | 16,579,369           |
| 030055002300600    | <b>OTHER SERVICES - GENERAL</b>                          | <b>25,147,500</b>    |
| 030055002300602    | CLEANING & FUMIGATION SERVICES                           | 3,150,000            |
| 030055002300603    | OFFICE ACCOMMODATION RENT                                | 11,550,000           |
| 030055002300604    | RESIDENTIAL ACCOMMODATION RENT                           | 10,447,500           |
| 030055002350700    | <b>CONSULTING AND PROFESSIONAL SERVICES - GENERAL</b>    | <b>37,800,000</b>    |
| 030055002350702    | INFORMATION TECHNOLOGY CONSULTING                        | 37,800,000           |
|                    | <b>TOTAL CAPITAL PROJECT</b>                             | <b>277,000,000</b>   |
| 030055010000000    | <b>ONGOING PROJECTS (OTHERS)</b>                         | <b>277,000,000</b>   |
| 030055010000001    | DEVELOPMENT OF PERMANENT SITE                            | 250,000,000          |
| 030055020000001    | RELOCATION OF ARCHIVES FROM LAGOS TO ABUJA               | 27,000,000           |
| 0300603            | <b>PRESIDENTIAL COMMITTEE ON BARRACKS REHABILITATION</b> |                      |
|                    | <b>TOTAL ALLOCATION:</b>                                 | <b>1,524,923,300</b> |
| Classification No. | <b>EXPENDITURE ITEMS</b>                                 |                      |
| 030060307001401    | <b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b> | <b>110,923,300</b>   |



|                        |   |                        |
|------------------------|---|------------------------|
|                        | <b>TOTAL CAPITAL PROJECT</b>  | <b>1,414,000,000</b>   |
| <b>030060310000000</b> | <b>ONGOING PROJECTS (OTHERS)</b>                                      | <b>1,414,000,000</b>   |
| 030060310010000        | REHABILITATION OF BARRACKS NATION WIDE                                | 0                      |
| 030060310020000        | NNS WEY NAVY TOWN OJO LAGOS   | 0                      |
| 030060310030000        | AIR FORCE BASE KADUNA   | 0                      |
| 030060310060000        | NAFRC OSHODI LAGOS  | 0                      |
| 030060310070000        | 1ST DIV. ARMY BARRACK KATSINA   | 0                      |
| 030060310080000        | 2ND DIV. ARMY CANTONMENT SOBI ILORIN/SHAKI                            | 0                      |
| 030060310090000        | 3RD SHADAWANKA BARRACKS BAUCHI  | 0                      |
| 030060310120000        | 2ND DIV. MOKOLA BARRACKS IBADAN                                       | 0                      |
| 030060310130000        | 3RD DIV. GIBSON JALLO CANTONMENT YOLA                                 | 0                      |
| 030060310140000        | 81 DIV. IKEJA CANTONMENT LAGOS.                                       | 0                      |
| 030060310150000        | 82 DIV. OBINZE BARRACKS OWERRI.                                       | 0                      |
| 030060310170000        | RENOVATION OF SOLDIERS BARRACKS IN ABUJA                              | 0                      |
| 030060310180000        | EMERGENCY/SPECIAL PROJECTS  | 0                      |
| 030060310190000        | 1 DIV - NATSINTA BARRACK, KATSINA                                     | 30,000,000             |
| 030060310200000        | 2 DIV - MOKOLA BARRACK, IBADAN  | 30,000,000             |
| 030060310210000        | 3 DIV - SHADAWANKA BARRACK, BAUCHI                                    | 30,000,000             |
| 030060310220000        | 81 DIV - OJO CANTONMENT, LAGOS  | 30,000,000             |
| 030060310230000        | 81 DIV - OBINZE BARRACKS, OWERRI AND ARMY BARRACK AT IBAGWA AKWA-IBOM | 30,000,000             |
| 030060310240000        | NNS WEY OJO, LAGOS (NAVY)   | 30,000,000             |
| 030060310250000        | AIR FORCE BASE, KADUNA (AIR FORCE)                                    | 30,000,000             |
| 030060310260000        | NAFRC BARRACK OSHODI, LAGOS (DHQ)                                     | 30,000,000             |
| 030060310270000        | EMERGENCY/SPECIAL PROJECTS/OUTSTANDING LIABILITIES                    | 30,000,000             |
| 030060310170000        | RENOVATION OF SOLDIERS BARRACKS IN ABUJA                              | 0                      |
| 030060310280000        | AMANAWA BARRACKS ZURU   | 30,000,000             |
| 030060310290000        | WELLINGTON BARRACKS ABAK  | 30,000,000             |
| <b>030060310280000</b> | <b>ON GOING PROJECTS (DEBTS)</b>                                      | <b>84,000,000</b>      |
| 030060310280010        | REHABILITATION OF SCHOOLS AND HEALTH CENTRES -MDG                     | 1,000,000,000          |
|                        | <b>PERSONNEL</b>  | <b>132,319,566,958</b> |
|                        | <b>OVERHEAD</b>   | <b>43,899,406,947</b>  |
|                        | <b>RECURRENT</b>  | <b>176,218,973,905</b> |

|             |                 |
|-------------|-----------------|
| CAPITAL     | 46,802,887,339  |
| ALLOCATION  | 223,021,861,244 |
| EXPENDITURE | DIFFERENCE      |
| RECURRENT   | -0.000274658    |
| CAPITAL     | 0.380004883     |







