



Federal Government of Nigeria						
SUMMARY BY MDAs						
2023 APPROPRIATION ACT						
EXPENDITURE						
NO	CODE	MDA	PERSONNEL	OVERHEAD	CAPITAL	TOTAL ALLOCATION
1.	0140	AUDITOR GENERAL FOR THE FEDERATION	2,936,324,970	2,113,556,825	62,701,528	5,112,583,323
			2,936,324,970	2,113,556,825	62,701,528	5,112,583,323
SUMMARY BY FUNDS						
2023 APPROPRIATION ACT						
NO	CODE	FUND	PERSONNEL	OVERHEAD	CAPITAL	TOTAL ALLOCATION
1.	021	MAIN ENVELOP - PERSONNEL				2,936,324,970
2.	022	MAIN ENVELOP - OVERHEAD				2,113,556,825
3.	031	CAPITAL DEVELOPMENT FUND MAIN				62,701,528
						5,112,583,323
AUDITOR GENERAL FOR THE FEDERATION						
2023 APPROPRIATION ACT						
NO	CODE	MDA	PERSONNEL	OVERHEAD	CAPITAL	TOTAL ALLOCATION
1	0140001001	AUDITOR GENERAL FOR THE FEDERATION	2,936,324,970	2,113,556,825	62,701,528	5,112,583,323
			2,936,324,970	2,113,556,825	62,701,528	5,112,583,323



0140001001	AUDITOR GENERAL FOR THE FEDERATION		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		5,112,583,323
21	PERSONNEL COST		2,936,324,970
2101	SALARY		2,172,286,103
210101	SALARIES AND WAGES		2,172,286,103
21010101	SALARY		2,172,286,103
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		764,038,867
210201	ALLOWANCES		439,857,010
21020101	NON REGULAR ALLOWANCES		439,857,010
210202	SOCIAL CONTRIBUTIONS		324,181,857
21020201	NHIS		108,060,619
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		216,121,238
22	OTHER RECURRENT COSTS		2,113,556,825
2202	OVERHEAD COST		2,113,556,825
220201	TRAVEL & TRANSPORT - GENERAL		916,384,130
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		15,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		100,803,000
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		203,000,000
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		597,581,130
220202	UTILITIES - GENERAL		54,311,110
22020201	ELECTRICITY CHARGES		17,166,109
22020202	TELEPHONE CHARGES		11,240,000
22020203	INTERNET ACCESS CHARGES		14,300,001
22020204	SATELLITE BROADCASTING ACCESS CHARGES		10,800,000
22020205	WATER RATES		300,000
22020206	SEWERAGE CHARGES		505,000
220203	MATERIALS & SUPPLIES - GENERAL		116,985,213
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		30,767,000
22020302	BOOKS		1,733,353
22020303	NEWSPAPERS		984,860
22020305	PRINTING OF NON SECURITY DOCUMENTS		0
22020306	PRINTING OF SECURITY DOCUMENTS		70,000,000
22020307	DRUGS & MEDICAL SUPPLIES		12,000,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		1,500,000
220204	MAINTENANCE SERVICES - GENERAL		258,921,380
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		50,130,000
22020402	MAINTENANCE OF OFFICE FURNITURE		6,687,199
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		141,691,799
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		50,000,000
22020405	MAINTENANCE OF PLANTS/GENERATORS		10,412,382
22020406	OTHER MAINTENANCE SERVICES		0
220205	TRAINING - GENERAL		134,051,217
22020501	LOCAL TRAINING		134,051,217
220206	OTHER SERVICES - GENERAL		22,935,830
22020601	SECURITY CHARGES		133,247
22020603	OFFICE RENT		5,764,506
22020606	CLEANING AND FUMIGATION SERVICES		17,038,077
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		47,451,345
22020701	FINANCIAL CONSULTING		300,056
22020703	LEGAL SERVICES		26,500,000
22020707	AUDITING OF FEDERATION ACCOUNT		9,325,400
22020708	MEDICAL CONSULTING		11,325,889
220208	FUEL & LUBRICANTS - GENERAL		164,359,258
22020801	MOTOR VEHICLE FUEL COST		14,359,258
22020803	PLANT / GENERATOR FUEL COST		150,000,000
220209	FINANCIAL CHARGES - GENERAL		142,312,261
22020902	INSURANCE PREMIUM		142,312,261
220210	MISCELLANEOUS		255,845,081
22021001	REFRESHMENT & MEALS		10,065,636
22021002	HONORARIUM & SITTING ALLOWANCE		10,500,000
22021003	PUBLICITY & ADVERTISEMENTS		120,000,000
22021007	WELFARE PACKAGES		27,400,000
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		1,840,612
22021009	SPORTING ACTIVITIES		12,310,749
22021013	PROMOTION (SERVICE WIDE)		7,228,084
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		21,500,000
22021023	ANNUAL CONFERENCE OF AUDITORS - GENERAL		45,000,000



23	CAPITAL EXPENDITURE		62,701,528
2301	FIXED ASSETS PURCHASED		21,660,741
230101	PURCHASE OF FIXED ASSETS - GENERAL		21,660,741
23010105	PURCHASE OF MOTOR VEHICLES		0
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		5,275,000
23010113	PURCHASE OF COMPUTERS		850,000
23010114	PURCHASE OF COMPUTER PRINTERS		0
23010117	PURCHASE OF SHREDDING MACHINES		0
23010118	PURCHASE OF SCANNERS		15,470,000
23010119	PURCHASE OF POWER GENERATING SET		0
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT		65,741
2303	REHABILITATION / REPAIRS		7,476,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		7,476,000
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS		7,476,000
2305	OTHER CAPITAL PROJECTS		33,564,787
230501	ACQUISITION OF NON TANGIBLE ASSETS		33,564,787
23050101	RESEARCH AND DEVELOPMENT		9,500,000
23050102	COMPUTER SOFTWARE ACQUISITION		5,054,177
23050103	MONITORING AND EVALUATION		11,740,587
23050171	GOVERNANCE/INSTITUTIONAL REFORM		0
23050178	REFORM COMMUNICATIONS		7,270,023
	TOTAL PERSONNEL		2,936,324,970
	TOTAL OVERHEAD		2,113,556,825
	TOTAL RECURRENT		5,049,881,795
	TOTAL CAPITAL		62,701,528
	TOTAL ALLOCATION		5,112,583,323
0140001001	AUDITOR GENERAL FOR THE FEDERATION		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP15152910	PURCHASE OF SCANNERS	ONGOING	15,470,000
ERGP15152919	REHABILITATION AND REPAIRS OF CENTRAL STORE	ONGOING	7,476,000
ERGP15152937	AUTOMATION OF ATTENDANCE MANAGEMENT SYSTEM, AUDIT FIRM REGISTRATION AND RENEWAL PORTAL AND REGISTRY MANAGEMENT SYSTEM	ONGOING	5,054,177
ERGP15152946	INSTALLATION OF INTERCOM COMMUNICATION SYSTEM	ONGOING	7,270,023
ERGP15174229	PURCHASE OF 1NO. PROJECTOR FOR THE AUDIT OFFICE	ONGOING	850,000
ERGP15174248	DEVELOPMENT OF E-LIBRARY & ACQUISITION OF FURNITURE	ONGOING	9,500,000
ERGP22144670	PURCHASE OF FIRE FIGHTING EQUIPMENT	ONGOING	65,741
ERGP27144686	FURNISHING OF HEAD OFFICE AND STATE OFFICES	ONGOING	5,275,000
ERGP3144677	MONITORING AND EVALUATION OF ALL CAPITAL PROJECTS NATIONWIDE	ONGOING	11,740,587