

2013 FGN BUDGET PROPOSAL - SUMMARY

S/N	MDA	PERSONNEL COST	OVERHEAD COST	TOTAL RECURRENT	CAPITAL ALLOCATION	TOTAL ALLOCATION	RATIO
1	PRESIDENCY	11,476,593,929	11,569,079,204	23,045,673,132	12,671,154,187	35,716,827,319	0.7%
2	OFFICE OF THE SECRETARY TO THE GOVERNMENT OF THE FEDERATION (SGF)	38,514,611,147	8,110,276,197	46,624,887,343	23,871,580,330	70,496,467,673	1.3%
3	YOUTH DEVELOPMENT	35,702,529	39,932,948	75,635,477	58,195,222	133,830,699	0.0%
4	POLICE AFFAIRS	3,706,627,501	519,519,918	4,226,147,419	4,200,000,000	8,426,147,419	0.2%
5	POLICE FORMATION AND COMMANDS	292,794,434,937	8,103,952,375	300,898,387,312	10,250,000,000	311,148,387,311	5.7%
6	WOMEN AFFAIRS	880,793,211	703,904,685	1,584,697,896	3,300,000,000	4,884,697,896	0.1%
7	AGRICULTURE & RURAL DEVELOPMENT	29,857,797,813	3,095,676,466	32,953,474,279	48,460,000,000	81,413,474,279	1.5%
8	WATER RESOURCES	6,466,599,675	1,467,186,884	7,933,786,559	39,196,340,812	47,130,127,371	0.9%
9	AUDITOR-GENERAL FOR THE FEDERATION	1,815,699,618	892,523,708	2,708,223,326	647,620,000	3,355,843,326	0.1%
10	INDEPENDENT CORRUPT PRACTICES AND OTHER RELATED OFFENCES COMMISSION	3,436,008,962	873,424,263	4,309,433,225	160,000,000	4,469,433,225	0.1%
11	DEFENCE/MOD/ARMY/AIR FORCE/NAVY	265,524,239,927	31,584,742,377	297,108,982,304	51,800,000,000	348,908,982,303	6.4%
12	EDUCATION	343,949,848,547	23,425,268,334	367,375,116,880	60,207,030,136	427,582,147,017	7.9%
13	FEDERAL CAPITAL TERRITORY ADMINISTRATION	-	-	-	55,000,000,000	55,000,000,000	1.0%
14	FOREIGN AFFAIRS	108,682,467	164,829,866	273,512,333	-	273,512,333	0.0%
15	FINANCE	6,056,366,976	5,429,969,154	11,486,336,130	3,273,615,980	14,759,952,110	0.3%
16	HEALTH	215,837,241,624	7,229,354,791	223,066,596,415	55,830,395,375	278,896,991,790	5.1%
17	TRADE AND INVESTMENT	10,299,388,756	2,688,335,384	12,987,724,140	3,221,567,007	16,209,291,147	0.3%
18	INFORMATION	18,492,929,567	3,305,506,291	21,798,435,858	5,422,292,294	27,220,728,153	0.5%
19	COMMUNICATION TECHNOLOGY	9,781,113,840	656,264,402	10,437,378,241	4,279,527,274	14,716,905,516	0.3%
20	INTERIOR	134,316,480,680	12,336,613,155	146,653,093,835	9,456,540,679	156,109,634,514	2.9%
21	OFFICE OF THE HEAD OF SERVICE OF THE FEDERATION	5,372,778,576	2,236,784,459	7,609,563,035	5,613,000,000	13,222,563,035	0.2%
22	JUSTICE	15,368,629,591	5,572,291,659	20,940,921,250	1,510,801,961	22,451,723,211	0.4%
23	LABOUR AND PRODUCTIVITY	6,983,498,699	1,195,604,506	8,179,103,205	1,863,000,000	10,042,103,205	0.2%
24	POWER	3,126,156,112	1,136,223,783	4,262,379,894	70,010,000,000	74,272,379,895	1.4%
25	SCIENCE AND TECHNOLOGY	19,017,086,651	4,057,042,958	23,074,129,609	8,700,780,000	31,774,909,609	0.6%
26	TRANSPORT	7,084,575,156	893,725,758	7,978,300,914	44,353,673,724	52,331,974,638	1.0%
27	PETROLEUM RESOURCES	50,483,648,005	1,850,643,531	52,334,291,536	8,500,000,000	60,834,291,536	1.1%
28	WORKS	7,842,450,653	24,411,865,347	32,254,316,000	151,250,000,000	183,504,316,000	3.4%
29	LANDS & HOUSING	5,123,208,837	430,128,919	5,553,337,756	30,399,298,518	35,952,636,274	0.7%
30	MINES & STEEL DEVELOPMENT	8,921,157,009	1,541,352,354	10,462,509,363	2,992,750,000	13,455,259,363	0.2%
31	AVIATION	5,119,832,739	1,371,057,658	6,490,890,397	47,000,000,000	53,490,890,397	1.0%
32	NATIONAL SALARIES, INCOMES & WAGES COMMISSION	566,737,328	153,269,797	720,007,125	250,000,000	970,007,125	0.0%
33	ENVIRONMENT	8,610,261,277	2,664,271,183	11,274,532,460	9,539,403,055	20,813,935,515	0.4%
34	CULTURE & NOA	-	-	-	-	-	0.0%

S/N	MDA	PERSONNEL COST	OVERHEAD COST	TOTAL RECURRENT	CAPITAL ALLOCATION	TOTAL ALLOCATION	RATIO
35	NATIONAL PLANNING COMMISSION	5,395,325,449	1,074,406,394	6,469,731,843	2,800,000,000	9,269,731,843	0.2%
36	NATIONAL SPORTS COMMISSION	1,643,685,235	5,628,299,693	7,271,984,928	1,963,000,000	9,234,984,928	0.2%
37	OFFICE OF THE NATIONAL SECURITY ADVISER	50,661,922,065	15,796,721,516	66,458,643,581	50,000,000,000	116,458,643,581	2.1%
38	NIGER-DELTA	917,207,171	1,475,169,903	2,392,377,074	61,000,000,000	63,392,377,074	1.2%
39	SPECIAL DUTIES	157,012,903	162,564,557	319,577,460	200,000,000	519,577,460	0.0%
40	FISCAL RESPONSIBILITY COMMISSION	246,567,894	275,794,835	522,362,729	70,000,000	592,362,729	0.0%
41	INFRASTRUCTURAL CONCESSION REGULATORY COMMISSION	564,212,120	247,624,780	811,836,900	60,000,000	871,836,900	0.0%
	SUB-TOTAL: EXECUTIVE	1,596,557,115,176	194,371,203,989	1,790,928,319,165	889,381,566,554	2,680,309,885,718	49.4%
	FEDERAL EXECUTIVE BODIES						
42	NATIONAL POPULATION COMMISSION	5,079,307,342	375,899,271	5,455,206,613	1,500,000,000	6,955,206,613	0.1%
43	CODE OF CONDUCT BUREAU	1,164,788,530	344,990,528	1,509,779,059	1,500,000,096	3,009,779,155	0.1%
44	CODE OF CONDUCT TRIBUNAL	295,117,504	147,513,483	442,630,987	80,000,000	522,630,987	0.0%
45	PUBLIC COMPLAINTS COMMISSION	3,556,246,342	714,904,361	4,271,150,703	2,325,460,199	6,596,610,902	0.1%
46	REVENUE MOBILISATION ALLOCATION & FISCAL COMMISSION	1,779,443,421	365,946,370	2,145,389,791	70,000,000	2,215,389,791	0.0%
47	FEDERAL CIVIL SERVICE COMMISSION	649,230,298	601,432,833	1,250,663,131	380,000,000	1,630,663,131	0.0%
48	POLICE SERVICE COMMISSION	434,206,997	325,196,740	759,403,737	1,470,000,000	2,229,403,737	0.0%
49	FEDERAL CHARACTER COMMISSION	1,779,443,421	365,946,370	2,145,389,791	70,000,000	2,215,389,791	0.0%
	SUB-TOTAL: FEDERAL EXECUTIVE	14,737,783,855	3,241,829,956	17,979,613,811	7,395,460,295	25,375,074,106	0.5%
	MDAs EXPENDITURE	1,611,294,899,031	197,613,033,945	1,808,907,932,976	896,777,026,849	2,705,684,959,825	49.9%
	CONSOLIDATED REVENUE FUND CHARGES EXCLUDING DEBT CHARGES						
	<u>PENSIONS AND GRATUITIES</u>						
	TOTAL ALLOCATION:		143,236,495,795	143,236,495,795		143,236,495,795	2.6%
	OFFICE OF THE HEAD OF THE CIVIL SERVICE (CIVILIAN PENSION)		17,000,000,000	17,000,000,000		17,000,000,000	0.3%
	PENSIONS		14,249,000,000	14,249,000,000		14,249,000,000	0.3%
	GRATUITIES		2,300,000,000	2,300,000,000		2,300,000,000	0.0%
	PENSION RUNNING COST INCLUDING VERIFICATION EXERCISE IN 2012		201,000,000	201,000,000		201,000,000	0.0%
	REINBURSEMENT TO STATES		250,000,000	250,000,000		250,000,000	0.0%
	RIGHT-SIZED EMPLOYEES PENSION			-		-	0.0%

S/N	MDA	PERSONNEL COST	OVERHEAD COST	TOTAL RECURRENT	CAPITAL ALLOCATION	TOTAL ALLOCATION	RATIO
	MILITARY PENSIONS AND GRATUITIES (DMP)		59,467,822,284	59,467,822,284		59,467,822,284	1.1%
	PENSIONS		53,138,300,710	53,138,300,710		53,138,300,710	1.0%
	2013 RETIREES		2,656,915,035	2,656,915,035		2,656,915,035	0.0%
	DEATH BENEFITS		2,656,915,035	2,656,915,035		2,656,915,035	0.0%
	ADMIN. CHARGES		265,691,504	265,691,504		265,691,504	0.0%
	PENSION RUNNING COST		600,000,000	600,000,000		600,000,000	0.0%
	YEARLY VERIFICATION EXERCISE		150,000,000	150,000,000		150,000,000	0.0%
	POLICE PENSIONS AND GRATUITIES		7,180,137,717	7,180,137,717		7,180,137,717	0.1%
	PENSIONS		6,936,761,697	6,936,761,697		6,936,761,697	0.1%
	PENSION RUNNING COST/BIOMETRIC DATA CAPTURE AND VERIFICATION EXERCISES FOR THE YEAR		243,376,020	243,376,020		243,376,020	0.0%
	CUSTOMS, IMMIGRATION AND PRISONS PENSION OFFICE		7,000,000,000	7,000,000,000		7,000,000,000	0.1%
	PENSIONS		6,960,000,000	6,960,000,000		6,960,000,000	0.1%
	PENSION RUNNING COST		40,000,000	40,000,000		40,000,000	0.0%
	GRATUITIES		-	-		-	0.0%
	DEATH BENEFITS		-	-		-	0.0%
	UNIVERSITIES' PENSIONS INCLUDING ARREARS		13,000,000,000	13,000,000,000		13,000,000,000	0.2%
	PENSIONS		13,000,000,000	13,000,000,000		13,000,000,000	0.2%
	PARASTATALS' PENSION AND RAILWAY PENSIONS		26,642,669,404	26,642,669,404		26,642,669,404	0.5%
	PENSIONS		26,642,669,404	26,642,669,404		26,642,669,404	0.5%
	PRE-1996 NIGERIA RAILWAY CORPORATION PENSION		1,707,141,550	1,707,141,550		1,707,141,550	0.0%
	PENSIONS		1,667,141,550	1,667,141,550		1,667,141,550	0.0%
	ARREARS		-	-		-	0.0%
	PENSION RUNNING COST		40,000,000	40,000,000		40,000,000	0.0%
	DEPARTMENT OF STATE SECURITY		7,698,013,136	7,698,013,136		7,698,013,136	0.1%
	PENSIONS (INCLUDING ARREARS)		7,698,013,136	7,698,013,136		7,698,013,136	0.1%
	NIGERIA INTELLIGENCE AGENCY		3,540,711,704	3,540,711,704		3,540,711,704	0.1%
	PENSIONS/DEPENDANTS BENEFITS		3,540,711,704	3,540,711,704		3,540,711,704	0.1%
				-		-	0.0%
	SERVICE WIDE VOTES			-		-	0.0%
	TOTAL ALLOCATION:		363,529,583,943	363,529,583,943		363,529,583,943	6.7%
	ARREARS OF PAYG PENSION		5,000,000,000	5,000,000,000		5,000,000,000	0.1%
	INCREASES IN PENSION RATES (PARASTATALS)		5,500,000,000	5,500,000,000		5,500,000,000	0.1%
	IPPIS		500,000,000	500,000,000		500,000,000	0.0%
	PAYMENT OF OUTSTANDING DEATH BENEFIT TO CIVIL SERVANTS		500,000,000	500,000,000		500,000,000	0.0%

S/N	MDA	PERSONNEL COST	OVERHEAD COST	TOTAL RECURRENT	CAPITAL ALLOCATION	TOTAL ALLOCATION	RATIO
	PAYMENT INTO THE REDEMPTION FUND (5% OF TOTAL PERSONNEL COST)		70,163,435,652	70,163,435,652		70,163,435,652	1.3%
	ARREARS OF POLICE DEATH BENEFITS (2004 - 2010)		3,750,000,000	3,750,000,000		3,750,000,000	0.1%
	GROUP LIFE INSURANCE FOR ALL MDAs		11,000,000,000	11,000,000,000		11,000,000,000	0.2%
	GROUP LIFE INSURANCE FOR POLICE		11,000,000,000	11,000,000,000		11,000,000,000	0.2%
	GROUP LIFE INSURANCE FOR ARMED FORCES		11,000,000,000	11,000,000,000		11,000,000,000	0.2%
	NHIS (MILITARY RETIREES)		3,544,110,811	3,544,110,811		3,544,110,811	0.1%
	ADMINISTRATION AND MONITORING OF (OHCSF) GROUP LIFE		36,000,000	36,000,000		36,000,000	0.0%
	PUBLIC SERVICE WAGE ADJUSTMENT FOR MDAs (INCLUDING ARREARS OF PROMOTION AND SALARY INCREASES)		50,000,000,000	50,000,000,000		50,000,000,000	0.9%
	OPERATIONS - INTERNAL FOR THE ARMED FORCES		16,107,616,635	16,107,616,635		16,107,616,635	0.3%
	JUDGEMENT DEBTS		7,000,000,000	7,000,000,000		7,000,000,000	0.1%
	CONTRIBUTION TO INTERNATIONAL ORGANISATIONS INCLUDING WAEC INTERNATIONAL		8,000,000,000	8,000,000,000		8,000,000,000	0.1%
	ASSESSED CONTRIBUTION TO AFRICAN UNION AND OTHERS		4,500,000,000	4,500,000,000		4,500,000,000	0.1%
	EXTERNAL FINANCIAL OBLIGATIONS		13,000,000,000	13,000,000,000		13,000,000,000	0.2%
	MARGIN FOR INCREASES IN COSTS		5,200,000,000	5,200,000,000		5,200,000,000	0.1%
	CONTINGENCY		17,500,000,000	17,500,000,000		17,500,000,000	0.3%
	PUBLIC SERVICE REFORMS (INCLUDING PAYMENT OF SEVERANCE BENEFITS OF CIVIL SERVANTS)		1,000,000,000	1,000,000,000		1,000,000,000	0.0%
	BIO-METRIC VERIFICATION OF PARASTATALS' PENSIONERS		300,000,000	300,000,000		300,000,000	0.0%
	MUSLIM/CHRISTIAN PILGRIMAGES		1,800,000,000	1,800,000,000		1,800,000,000	0.0%
	2013 ELECTION LOGISTICS SUPPORT		1,000,000,000	1,000,000,000		1,000,000,000	0.0%
	RECURRENT ADJUSTMENT		5,149,600,000	5,149,600,000		5,149,600,000	0.1%
	ARREARS OF MONETIZATION		1,982,793,246	1,982,793,246		1,982,793,246	0.0%
	EMPLOYEES COMPENSATION ACT - EMPLOYEES' COMPENSATION FUND		5,500,000,000	5,500,000,000		5,500,000,000	0.1%
	ENTITLEMENTS OF FORMER PRESIDENTS/HEADS OF STATE AND VICE-PRESIDENTS/CHIEFS OF GENERAL STAFF		2,300,000,000	2,300,000,000		2,300,000,000	0.0%
	INSURANCE OF SENSITIVE ASSETS/CORPERS		2,500,000,000	2,500,000,000		2,500,000,000	0.0%
	VGF RUNNING COSTS		90,000,000	90,000,000		90,000,000	0.0%

S/N	MDA	PERSONNEL COST	OVERHEAD COST	TOTAL RECURRENT	CAPITAL ALLOCATION	TOTAL ALLOCATION	RATIO
	BENEFITS OF RETIRED HEADS OF THE CIVIL SERVICE OF THE FEDERATION AND FEDERAL PERMANENT SECRETARIES.		98,606,027,599	98,606,027,599		98,606,027,599	1.8%
	PAYMENT TO NIGERIAN ARMY QUICK RESPONSE GROUP INCLUDING ARREARS		8,000,000,000	8,000,000,000		8,000,000,000	0.1%
	PRESIDENTIAL AMNESTY PROGRAMME		63,281,093,786	63,281,093,786		63,281,093,786	1.2%
	STIPENDS AND ALLOWANCES OF 30,000 NIGER DELTA EX-MILITANTS		23,625,000,000	23,625,000,000		23,625,000,000	0.4%
	OPERATIONAL COST		3,699,933,814	3,699,933,814		3,699,933,814	0.1%
	<u>CAPITAL SUPPLEMENTATION</u>						
	TOTAL ALLOCATION:		-	-	1,233,673,694,780	1,233,673,694,780	22.7%
	CAPITAL SUPPLEMENTATION			-	-	-	0.0%
	TOTAL ALLOCATION:			-	621,210,694,780	621,210,694,780	11.4%
	ADJUSTMENT TO CAPITAL COSTS			-	5,000,000,000	5,000,000,000	0.1%
	VIABILITY GAP FUND - PPP			-	5,000,000,000	5,000,000,000	0.1%
	JOB CREATION			-	15,000,000,000	15,000,000,000	0.3%
	COUNTERPART FUNDING INCLUDING GLOBAL FUND/HEALTH			-	4,800,000,000	4,800,000,000	0.1%
	ARREARS OF COUNTERPART FUNDING			-	2,420,000,000	2,420,000,000	0.0%
	MULTI YEAR TARIFF ORDER			-	20,000,000,000	20,000,000,000	0.4%
	PHASE I: PROGRAMM AND PROJECT PORTFOLIO MANAGEMENT FOR PILOT MDAs			-	500,000,000	500,000,000	0.0%
	QUICK WINS - COMPLETION OF 2008 & 2009 PROJECTS			-	1,700,000,000	1,700,000,000	0.0%
	CONDITIONAL GRANTS AND SOCIAL SAFETY NETS (MDGS)			-	67,000,000,000	67,000,000,000	1.2%
	SUPPORT TO UNDP MILLENIUM CAMPAIGN PROGRAMME NIGERIA IN AFRICA/AFRICAN PARLIMENTARIAN PROGRAMME			-	400,000,000	400,000,000	0.0%
	2011 AND 2012 M&E			-	3,450,000,000	3,450,000,000	0.1%
	CONSULTANCY, SURVEY AND SHORT TERM STUDIES			-	863,000,000	863,000,000	0.0%
	COMMUNICATIONS AND ADVOCACY			-	860,000,000	860,000,000	0.0%
	MDGs SPECIAL PROJECTS			-	8,100,000,000	8,100,000,000	0.1%
	SPECIAL INTERVENTION			-	100,000,000,000	100,000,000,000	1.8%
	PAYMENT OF LOCAL CONTRACTORS' DEBTS			-	38,000,000,000	38,000,000,000	0.7%
	POLICE REFORMS FUND (SHARE OF FGN)			-	22,000,000,000	22,000,000,000	0.4%
	BANK OF AGRICULTURE			-	1,000,000,000	1,000,000,000	0.0%
	NIGERIAN EXPORT - IMPORT BANK - SHARE OF EQUITY			-	1,500,000,000	1,500,000,000	0.0%

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	ROYAL SWAZILAND SUGAR CORPORATION			-	-	-	0.0%
	PETROLEUM TECHNOLOGY DEVELOPMENT FUND			-	-	-	0.0%
	SINKING FUND FOR INFRASTRUCTURAL DEVELOPMENT			-	65,000,000,000	65,000,000,000	1.2%
	LANDS AND HOUSING (2010 OUTSTANDING LIABILITIES)			-	12,000,000,000	12,000,000,000	0.2%
	SPORTS DEVELOPMENT			-	3,000,000,000	3,000,000,000	0.1%
	ENERGY COMMISSION OF NIGERIA (2010 OUTSTANDING LIABILITIES)			-	8,000,000,000	8,000,000,000	0.1%
	PHCN PRIVATISATION			-	45,000,000,000	45,000,000,000	0.8%
	FUNDING OF GALAXY BACKBONE INFRASTRUCTURE			-	4,060,000,000	4,060,000,000	0.1%
	NELMCO			-	14,000,000,000	14,000,000,000	0.3%
	BULK TRADERS			-	16,000,000,000	16,000,000,000	0.3%
	CAPITAL DEVELOPMENT OF NATIONAL INSTITUTE FOR LEGISLATIVE STUDIES (NILS)			-	-	-	0.0%
	COURT SECURITY PROGRAMME			-	5,760,000,000	5,760,000,000	0.1%
	STRENGTHENING OF CAPACITY OF OSA OF PRESIDENT ON NASS			-	200,000,000	200,000,000	0.0%
	NEW NIGERIAN NEWSPAPERS LIABILITY			-	850,000,000	850,000,000	0.0%
	REFUND TO STATES FOR FEDERAL ROAD PROJECTS			-	20,000,000,000	20,000,000,000	0.4%
	SPECIAL INITIATIVE FOR WOMEN PARTICIPATION IN AGRICULTURE, WATER, SPORT, COMMUNICATION TECHNOLOGY ETC.			-	3,000,000,000	3,000,000,000	0.1%
	ACTIVATION OF NIGERIAN AIRFORCE C - 130 AIRCRAFT - (NAF 913) AND (NAF 197)			-	9,000,000,000	9,000,000,000	0.2%
	PAYMENT FOR MATURING DOMESTIC BONDS			-	75,000,000,000	75,000,000,000	1.4%
	SINKING FUND FOR RETIRING FUTURE MATURED BONDS			-	25,000,000,000	25,000,000,000	0.5%
	GAS REVOLUTION INITIATIVE: DREDGING OF ESCRAVOS RIVER			-	8,000,000,000	8,000,000,000	0.1%
	GIFMIS CAPITAL			-	1,000,000,000	1,000,000,000	0.0%
	STATUTORY TRANSFERS						
	NATIONAL JUDICIAL COUNCIL					67,000,000,000	1.2%
	NIGER-DELTA DEVELOPMENT COMMISSION					61,347,000,000	1.1%
	UNIVERSAL BASIC EDUCATION					76,279,000,000	1.4%
	NATIONAL ASSEMBLY					150,000,000,000	2.8%
	INEC					32,000,000,000	0.6%
	NATIONAL HUMAN RIGHT COMMISSION					1,350,000,000	0.0%
	TOTAL - STATUTORY TRANSFER	-	-	-	-	387,976,000,000	7.2%

S/N	MDA	PERSONNEL COST	OVERHEAD COST	TOTAL RECURRENT	CAPITAL ALLOCATION	TOTAL ALLOCATION	RATIO
	DEBT SERVICE						
	DOMESTIC DEBTS					543,376,000,000	10.0%
	FOREIGN DEBTS					48,388,000,000	0.9%
	TOTAL - DEBT SREVICE	-	-	-	-	591,764,000,000	10.9%
		SUMMARY					
1	MDAs PERSONNEL COST	1,611,294,899,031	0				
2	MDAs OVERHEAD	197,613,033,945	0				
3	CAPITAL SPENDING INCLUDING MYTO	2,130,450,721,629	0				
4	PENSIONS AND GRATUITIES	143,236,495,795	0				
5	SERVICE WIDE VOTES	363,529,583,943	0				
6	STATUTORY TRANSFERS	387,976,000,000	0				
7	DEBT SERVICE	591,764,000,000	0				
	AGGREGATE EXPENDITURE	5,425,864,734,343	1				
	TOTAL RECURRENT (NON-DEBT CHARGES)	2,315,674,012,714					
	Recurrent as % of Aggregate Expenditure	3,295,414,012,714	1				
	Capital as % of Aggregate Expenditure	2,130,450,721,629	0				
	AGGREGATE EXPENDITURE	4,924,604,000,000	- 501,260,734,343				

		2013 BUDGET PROPOSAL (details)	2013 BUDGET PROPOSAL (bill)	VARIATIONS
		=N=	=N=	=N=
	SCHEDULE			
	PART A - STATUTORY TRANSFERS			
HEAD	STATUTORY TRANSFERS			
0318001001	NATIONAL JUDICIAL COUNCIL	67,000,000,000	67,000,000,000	-
0451002001	NIGER-DELTA DEVELOPMENT COMMISSION	61,347,000,000	57,424,000,000	- 3,923,000,000
0517003001	UNIVERSAL BASIC EDUCATION	76,279,000,000	72,246,000,000	- 4,033,000,000
0112001001	NATIONAL ASSEMBLY	150,000,000,000	150,000,000,000	-
0148001001	INEC	32,000,000,000	32,000,000,000	-
0326007001	NATIONAL HUMAN RIGHT COMMISSION	1,350,000,000	1,350,000,000	-
	TOTAL - STATUTORY TRANSFERS	387,976,000,000	380,020,000,000	- 7,956,000,000
	SCHEDULE			
	PART B - DEBT SERVICE			
HEAD	DEBT SERVICE			
22060707	DOMESTIC DEBTS	543,376,000,000	543,376,000,000	-
22060808	FOREIGN DEBTS	48,388,000,000	48,388,000,000	-
	TOTAL - DEBT SERVICE	591,764,000,000	591,764,000,000	-
		2013 BUDGET PROPOSAL (details)	2013 BUDGET PROPOSAL (bill)	VARIATIONS
		=N=	=N=	=N=
	SCHEDULE			
	PART C - RECURRENT (NON-DEBT) EXPENDITURE			
HEAD	MINISTRY/DEPARMENT/AGENCY			
0111001001	PRESIDENCY	23,045,673,132	23,045,673,132	-
0111013001	OFFICE OF THE SECRETARY TO THE GOVERNMENT OF THE FEDERATION	46,624,887,343	46,624,887,343	-
0513001001	YOUTH DEVELOPMENT	75,635,477	79,480,470,319	79,404,834,842
0155001001	POLICE AFFAIRS	4,226,147,419	4,305,647,419	79,500,000
0155004001	POLICE FORMATION AND COMMANDS	300,898,387,312	300,898,387,312	-
0514001001	WOMEN AFFAIRS	1,584,697,896	1,584,697,896	-
0215001001	AGRICULTURE & RURAL DEVELOPMENT	32,953,474,279	32,953,474,280	0
0252001001	WATER RESOURCES	7,933,786,559	7,933,786,559	-
0140001001	AUDITOR-GENERAL FOR THE FEDERATION	2,708,223,326	2,708,223,326	-
0341001001	INDEPENDENT CORRUPT PRACTICES AND OTHER RELATED OFFENCES COM	4,309,433,225	4,309,433,225	- 0
0116001001	DEFENCE/MOD/ARMY/AIR FORCE/NAVY	297,108,982,304	297,108,982,304	-

0517001001	EDUCATION	367,375,116,880	367,375,116,850	-	30
0119001001	FOREIGN AFFAIRS	273,512,333	46,495,121,517	46,221,609,184	
0220001001	FINANCE	11,486,336,130	11,486,336,130	-	
0220001001	HEALTH	223,066,596,415	223,780,500,580	713,904,166	
0222001001	TRADE AND INVESTMENT	12,987,724,140	12,987,724,140	-	
0123001001	INFORMATION	21,798,435,858	21,798,435,858	-	
0156001001	COMMUNICATION TECHNOLOGY	10,437,378,241	10,437,378,241	-	
0124001001	INTERIOR	146,653,093,835	146,653,093,835	-	
0125001001	OFFICE OF THE HEAD OF SERVICE OF THE FEDERATION	7,609,563,035	7,609,563,035	-	
0326001001	JUSTICE	20,940,921,250	20,940,921,250	-	
0227001001	LABOUR AND PRODUCTIVITY	8,179,103,205	8,179,103,205	-	
0231001001	POWER	4,262,379,894	4,262,379,894	-	
0228001001	SCIENCE AND TECHNOLOGY	23,074,129,609	23,074,129,609	-	
0229001001	TRANSPORT	7,978,300,914	7,978,300,914	-	
0232001001	PETROLEUM RESOURCES	52,334,291,536	52,334,291,536	-	
0234001001	WORKS	32,254,316,000	32,254,316,000	-	
0253001001	LANDS & HOUSING	5,553,337,756	5,650,817,807	97,480,050	
0233001001	MINES & STEEL DEVELOPMENT	10,462,509,363	10,462,509,363	-	
0230001001	AVIATION	6,490,890,397	6,490,890,397	-	
0242001001	NATIONAL SALARIES, INCOMES & WAGES COMMISSION	720,007,125	720,007,125	-	
0535001001	ENVIRONMENT	11,274,532,460	11,274,532,460	0	
0236001001	TOURISM, CULTURE & NATIONAL ORIENTATION	-	18,481,273,443	18,481,273,443	
0238001001	NATIONAL PLANNING COMMISSION	6,469,731,843	6,469,731,843	-	
0238001001	NATIONAL SPORTS COMMISSION	7,271,984,928	7,271,984,928	-	
0116018001	OFFICE OF THE NATIONAL SECURITY ADVISER	66,458,643,581	66,458,643,581	-	
0451001001	NIGER-DELTA	2,392,377,074	2,392,377,074	-	0
0111019001	SPECIAL DUTIES	319,577,460	319,577,460	-	
0250001001	FISCAL RESPONSIBILITY COMMISSION	522,362,729	522,362,729	-	
0111039001	INFRASTRUCTURAL CONCESSION REGULATORY COMMISSION	811,836,900	811,836,900	-	
	SUB-TOTAL: EXECUTIVE	1,790,928,319,165	1,935,926,920,820	144,998,601,655	
	SCHEDULE	2013 BUDGET PROPOSAL (details)	2013 BUDGET PROPOSAL (bill)	VARIATIONS	
	PART C - RECURRENT (NON-DEBT) EXPENDITURE CONT'D.	=N=	=N=	=N=	
HEAD	MINISTRY/DEPARMENT/AGENCY				
	FEDERAL EXECUTIVE BODIES				
0543001001	NATIONAL POPULATION COMMISSION	5,455,206,613	5,455,206,613	-	
0344001001	CODE OF CONDUCT BUREAU	1,509,779,059	1,509,779,059	-	

0111030001	CODE OF CONDUCT TRIBUNAL	442,630,987	442,630,987	-
0145001001	PUBLIC COMPLAINTS COMMISSION	4,271,150,703	2,577,801,891	- 1,693,348,812
0246001001	REVENUE MOBILISATION ALLOCATION & FISCAL COMMISSION	2,145,389,791	1,937,355,856	- 208,033,935
0147001001	FEDERAL CIVIL SERVICE COMMISSION	1,250,663,131	1,250,663,131	-
0155002001	POLICE SERVICE COMMISSION	759,403,737	759,403,737	-
0149001001	FEDERAL CHARACTER COMMISSION	2,145,389,791	2,145,389,791	-
	SUB-TOTAL: FEDERAL EXECUTIVE BODIES	17,979,613,811	16,078,231,064	- 1,901,382,748
	SERVICE-WIDE VOTES AND PENSIONS			
	EXPENDITURE ITEMS			
	PENSIONS AND GRATUITIES			
	TOTAL ALLOCATION:	143,236,495,795	143,236,495,795	-
	OFFICE OF THE HEAD OF THE CIVIL SERVICE (CIVILIAN PENSION)	17,000,000,000	17,000,000,000	-
	PENSIONS	14,249,000,000	14,249,000,000	-
	GRATUITIES	2,300,000,000	2,300,000,000	-
	PENSION RUNNING COST INCLUDING VERIFICATION EXERCISE IN 2012	201,000,000	201,000,000	-
	REINBURSEMENT TO STATES	250,000,000	250,000,000	-
	MILITARY PENSIONS AND GRATUITIES (DMP)	59,467,822,284	59,467,822,284	-
	PENSIONS	53,138,300,710	53,138,300,710	-
	2013 RETIREES	2,656,915,035	2,656,915,035	-
	DEATH BENEFITS	2,656,915,035	2,656,915,035	-
	ADMIN. CHARGES	265,691,504	265,691,504	-
	PENSION RUNNING COST	600,000,000	600,000,000	-
	YEARLY VERIFICATION EXERCISE	150,000,000	150,000,000	-
	POLICE PENSIONS AND GRATUITIES	7,180,137,717	7,180,137,717	-
	PENSIONS	6,936,761,697	6,936,761,697	-
	PENSION RUNNING COST/BIOMETRIC DATA CAPTURE AND VERIFICATION EX	243,376,020	243,376,020	-
	CUSTOMS, IMMIGRATION AND PRISONS PENSION OFFICE	7,000,000,000	7,000,000,000	-
	PENSIONS	6,960,000,000	6,960,000,000	-
	PENSION RUNNING COST	40,000,000	40,000,000	-
	UNIVERSITIES' PENSIONS INCLUDING ARREARS	13,000,000,000	13,000,000,000	-
	PENSIONS	13,000,000,000	13,000,000,000	-
	PARASTATALS' PENSION AND RAILWAY PENSIONS	26,642,669,404	26,642,669,404	-
	PENSIONS	26,642,669,404	26,642,669,404	-
	SCHEDULE	2013 BUDGET	2013 BUDGET	VARIATIONS
	PART C - RECURRENT (NON-DEBT) EXPENDITURE CONT'D.	=N=	=N=	=N=

PRE-1996 NIGERIA RAILWAY CORPORATION PENSION		1,707,141,550	1,707,141,550	-
PENSIONS		1,667,141,550	1,667,141,550	-
PENSION RUNNING COST		40,000,000	40,000,000	-
DEPARTMENT OF STATE SECURITY		7,698,013,136	7,698,013,136	-
PENSIONS (INCLUDING ARREARS)		7,698,013,136	7,698,013,136	-
NIGERIA INTELLIGENCE AGENCY		3,540,711,704	3,540,711,704	-
PENSIONS/DEPENDANTS BENEFITS		3,540,711,704	3,540,711,704	-
SERVICE WIDE VOTES				
TOTAL ALLOCATION:		363,529,583,943	316,804,352,321	- 46,725,231,622
ARREARS OF PAYG PENSION		5,000,000,000	5,000,000,000	-
INCREASES IN PENSION RATES (PARASTATALS)		5,500,000,000	5,500,000,000	-
IPPIS		500,000,000	500,000,000	-
PAYMENT OF OUTSTANDING DEATH BENEFIT TO CIVIL SERVANTS		500,000,000	500,000,000	-
PAYMENT INTO THE REDEMPTION FUND (5% OF TOTAL PERSONNEL COST)		70,163,435,652	70,163,435,652	-
ARREARS OF POLICE DEATH BENEFITS (2004 - 2010)		3,750,000,000	3,750,000,000	-
GROUP LIFE INSURANCE FOR ALL MDAs		11,000,000,000	11,000,000,000	-
GROUP LIFE INSURANCE FOR POLICE		11,000,000,000	3,544,110,811	- 7,455,889,189
GROUP LIFE INSURANCE FOR ARMED FORCES		11,000,000,000	36,000,000	- 10,964,000,000
NHIS (MILITARY RETIREES)		3,544,110,811	50,000,000,000	46,455,889,189
ADMINISTRATION AND MONITORING OF (OHCSF) GROUP LIFE		36,000,000	16,107,616,635	16,071,616,635
PUBLIC SERVICE WAGE ADJUSTMENT FOR MDAs (INCLUDING ARREARS OF P		50,000,000,000	7,000,000,000	- 43,000,000,000
OPERATIONS - INTERNAL FOR THE ARMED FORCES		16,107,616,635	8,000,000,000	- 8,107,616,635
JUDGEMENT DEBTS		7,000,000,000	4,500,000,000	- 2,500,000,000
CONTRIBUTION TO INTERNATIONAL ORGANISATIONS INCLUDING WAEC INT		8,000,000,000	13,000,000,000	5,000,000,000
ASSESSED CONTRIBUTION TO AFRICAN UNION AND OTHERS		4,500,000,000	5,200,000,000	700,000,000
EXTERNAL FINANCIAL OBLIGATIONS		13,000,000,000	17,500,000,000	4,500,000,000
MARGIN FOR INCREASES IN COSTS		5,200,000,000	1,000,000,000	- 4,200,000,000
CONTINGENCY		17,500,000,000	300,000,000	- 17,200,000,000
PUBLIC SERVICE REFORMS (INCLUDING PAYMENT OF SEVERANCE BENEFITS		1,000,000,000	1,800,000,000	800,000,000
BIO-METRIC VERIFICATION OF PARASTATALS' PENSIONERS		300,000,000	1,000,000,000	700,000,000
MUSLIM/CHRISTIAN PILGRIMAGES		1,800,000,000	5,149,600,000	3,349,600,000
2013 ELECTION LOGISTICS SUPPORT		1,000,000,000	1,982,793,246	982,793,246
RECURRENT ADJUSTMENT		5,149,600,000	5,500,000,000	350,400,000
ARREARS OF MONETIZATION		1,982,793,246	2,300,000,000	317,206,754
EMPLOYEES COMPENSATION ACT - EMPLOYEES' COMPENSATION FUND		5,500,000,000	2,500,000,000	- 3,000,000,000
ENTITLEMENTS OF FORMER PRESIDENTS/HEADS OF STATE AND VICE-PRESIDENT		2,300,000,000	90,000,000	- 2,210,000,000
INSURANCE OF SENSITIVE ASSETS/CORPERS		2,500,000,000	2,599,702,192	99,702,192
VGF RUNNING COSTS		90,000,000	8,000,000,000	7,910,000,000

	BENEFITS OF RETIRED HEADS OF THE CIVIL SERVICE OF THE FEDERATION AND	98,606,027,599	63,281,093,786	- 35,324,933,814
	PAYMENT TO NIGERIAN ARMY QUICK RESPONSE GROUP INCLUDING ARREAR	8,000,000,000	23,625,000,000	15,625,000,000
	PRESIDENTIAL AMNESTY PROGRAMME	63,281,093,786	3,699,933,814	- 59,581,159,972
	STIPENDS AND ALLOWANCES OF 30,000 NIGER DELTA EX-MILITANTS	23,625,000,000	35,409,859,972	11,784,859,972
	OPERATIONAL COST	3,699,933,814	546,300,000	- 3,153,633,814
	TOTAL CRF CHARGES	506,766,079,738	460,040,848,116	- 46,725,231,622
	TOTAL RECURRENT (NON-DEBT)	2,315,674,012,714	2,412,046,000,000	96,371,987,286

		2013 BUDGET PROPOSAL (details)	2013 BUDGET PROPOSAL (bill)	VARIATIONS
	SCHEDULE			
	PART D - CAPITAL EXPENDITURE	=N=	=N=	=N=
HEAD	MINISTRY/DEPARMENT/AGENCY			
0111001001	PRESIDENCY	12,671,154,187	12,500,000,000	-171154187
0111013001	OFFICE OF THE SECRETARY TO THE GOVERNMENT OF THE FEDERATION (SGF)	23,871,580,330	23,871,580,330	0
0513001001	YOUTH DEVELOPMENT	58,195,222	5,949,500,000	5891304778
0155001001	POLICE AFFAIRS	4,200,000,000	4,200,000,000	0
0155004001	POLICE FORMATION AND COMMANDS	10,250,000,000	10,250,000,000	0
0514001001	WOMEN AFFAIRS	3,300,000,000	3,300,000,000	0
0215001001	AGRICULTURE & RURAL DEVELOPMENT	48,460,000,000	48,730,000,000	270000000
0252001001	WATER RESOURCES	39,196,340,812	39,876,340,812	680000000
0140001001	AUDITOR-GENERAL FOR THE FEDERATION	647,620,000	647,620,000	0
0341001001	INDEPENDENT CORRUPT PRACTICES AND OTHER RELATED OFFENCES COMMISSION	160,000,000	160,000,000	0
0116001001	DEFENCE/MOD/ARMY/AIR FORCE/NAVY	51,800,000,000	51,800,000,000	0
0517001001	EDUCATION	60,207,030,136	60,140,591,038	-66439098
0437001001	FEDERAL CAPITAL TERRITORY ADMINISTRATION	55,000,000,000	55,000,000,000	0
0119001001	FOREIGN AFFAIRS	-	23,706,602,870	23706602870
0220001001	FINANCE	3,273,615,980	3,273,615,980	0
0220001001	HEALTH	55,830,395,375	55,753,395,375	-77000000
0222001001	TRADE AND INVESTMENT	3,221,567,007	3,221,567,007	0
0123001001	INFORMATION	5,422,292,294	5,422,292,294	0
0156001001	COMMUNICATION TECHNOLOGY	4,279,527,274	3,935,000,000	-344527274.2
0124001001	INTERIOR	9,456,540,679	9,456,540,679	0
0125001001	OFFICE OF THE HEAD OF SERVICE OF THE FEDERATION	5,613,000,000	5,613,000,000	0
0326001001	JUSTICE	1,510,801,961	1,510,801,961	0
0227001001	LABOUR AND PRODUCTIVITY	1,863,000,000	1,863,000,000	0
0231001001	POWER	70,010,000,000	70,000,000,000	-10000000.31
0228001001	SCIENCE AND TECHNOLOGY	8,700,780,000	8,715,780,000	15000000
0229001001	TRANSPORT	44,353,673,724	44,353,673,724	0
0232001001	PETROLEUM RESOURCES	8,500,000,000	8,500,000,000	0
0234001001	WORKS	151,250,000,000	151,250,000,000	0
0253001001	LANDS & HOUSING	30,399,298,518	19,150,000,000	-11249298518
0233001001	MINES & STEEL DEVELOPMENT	2,992,750,000	3,000,000,000	7250000
0230001001	AVIATION	47,000,000,000	47,000,000,000	0
0242001001	NATIONAL SALARIES, INCOMES & WAGES COMMISSION	250,000,000	250,000,000	0
0535001001	ENVIRONMENT	9,539,403,055	9,869,403,055	330000000
0236001001	TOURISM, CULTURE & NATIONAL ORIENTATION	-	4,000,000,000	4000000000

0238001001	NATIONAL PLANNING COMMISSION	2,800,000,000	2,800,000,000	0
0238001001	NATIONAL SPORTS COMMISSION	1,963,000,000	1,963,000,000	0
0116018001	OFFICE OF THE NATIONAL SECURITY ADVISER	50,000,000,000	50,000,000,000	0
0451001001	NIGER-DELTA	61,000,000,000	61,000,000,000	0.13407135
0111019001	SPECIAL DUTIES	200,000,000	200,000,000	0
0250001001	FISCAL RESPONSIBILITY COMMISSION	70,000,000	70,000,000	0
0111039001	INFRASTRUCTURAL CONCESSION REGULATORY COMMISSION	60,000,000	60,000,000	0
	SUB-TOTAL: EXECUTIVE	889,381,566,554	912,363,305,124	22,981,738,571
	SCHEDULE	2013 BUDGET PROPOSAL (details)	2013 BUDGET PROPOSAL (bill)	VARIATIONS
	PART D - CAPITAL EXPENDITURE CONT'D.	=N=	=N=	=N=
HEAD	MINISTRY/DEPARMENT/AGENCY			
	FEDERAL EXECUTIVE BODIES			
0543001001	NATIONAL POPULATION COMMISSION	1,500,000,000	1,500,000,000	0
0344001001	CODE OF CONDUCT BUREAU	1,500,000,096	1,500,000,096	0
0111030001	CODE OF CONDUCT TRIBUNAL	80,000,000	80,000,000	0
0145001001	PUBLIC COMPLAINTS COMMISSION	2,325,460,199	550,000,000	-1775460199
0246001001	REVENUE MOBILISATION ALLOCATION & FISCAL COMMISSION	70,000,000	1,650,000,000	1580000000
0147001001	FEDERAL CIVIL SERVICE COMMISSION	380,000,000	380,000,000	0
0155002001	POLICE SERVICE COMMISSION	1,470,000,000	1,470,000,000	0
0149001001	FEDERAL CHARACTER COMMISSION	70,000,000	70,000,000	0
	SUB-TOTAL: FEDERAL EXECUTIVE BODIES	7,395,460,295	7,200,000,096	- 195,460,199
	CAPITAL SUPPLEMENTATION			
	TOTAL ALLOCATION:	1,233,673,694,780	621,210,694,780	- 612,463,000,000
	CAPITAL SUPPLEMENTATION	-	5,000,000,000	5000000000
	TOTAL ALLOCATION:	621,210,694,780	5,000,000,000	-6.16211E+11
	ADJUSTMENT TO CAPITAL COSTS	5,000,000,000	15,000,000,000	10000000000
	VIABILITY GAP FUND - PPP	5,000,000,000	4,800,000,000	-200000000
	JOB CREATION	15,000,000,000	2,420,000,000	-12580000000
	COUNTERPART FUNDING INCLUDING GLOBAL FUND/HEALTH	4,800,000,000	20,000,000,000	15200000000
	ARREARS OF COUNTERPART FUNDING	2,420,000,000	500,000,000	-1920000000
	MULTI YEAR TARIFF ORDER	20,000,000,000	1,700,000,000	-18300000000
	PHASE I: PROGRAMM AND PROJECT PORTFOLIO MANAGEMENT FOR PILOT	500,000,000	67,000,000,000	66500000000
	QUICK WINS - COMPLETION OF 2008 & 2009 PROJECTS	1,700,000,000	400,000,000	-1300000000
	CONDITIONAL GRANTS AND SOCIAL SAFETY NETS (MDGS)	67,000,000,000	3,450,000,000	-63550000000
	SUPPORT TO UNDP MILLENIUM CAMPAIGN PROGRAMME NIGERIA IN AFRIC	400,000,000	863,000,000	463000000

	2011 AND 2012 M&E	3,450,000,000	860,000,000	-2590000000
	CONSULTANCY, SURVEY AND SHORT TERM STUDIES	863,000,000	8,100,000,000	7237000000
	COMMUNICATIONS AND ADVOCACY	860,000,000	100,000,000,000	99140000000
	MDGs SPECIAL PROJECTS	8,100,000,000	38,000,000,000	29900000000
	SPECIAL INTERVENTION	100,000,000,000	22,000,000,000	-78000000000
	PAYMENT OF LOCAL CONTRACTORS' DEBTS	38,000,000,000	1,000,000,000	-37000000000
	POLICE REFORMS FUND (SHARE OF FGN)	22,000,000,000	1,500,000,000	-20500000000
	ROYAL SWAZILAND SUGAR CORPORATION	-	65,000,000,000	65000000000
	PETROLEUM TECHNOLOGY DEVELOPMENT FUND	-	12,000,000,000	12000000000
	SINKING FUND FOR INFRASTRUCTURAL DEVELOPMENT	65,000,000,000	3,000,000,000	-62000000000
	LANDS AND HOUSING (2010 OUTSTANDING LIABILITIES)	12,000,000,000	8,000,000,000	-4000000000
	SPORTS DEVELOPMENT	3,000,000,000	45,000,000,000	42000000000
	ENERGY COMMISSION OF NIGERIA (2010 OUTSTANDING LIABILITIES)	8,000,000,000	4,060,000,000	-3940000000
	PHCN PRIVATISATION	45,000,000,000	14,000,000,000	-31000000000
	FUNDING OF GALAXY BACKBONE INFRASTRUCTURE	4,060,000,000	16,000,000,000	11940000000
	NELMCO	14,000,000,000	5,760,000,000	-8240000000
	BULK TRADERS	16,000,000,000	200,000,000	-15800000000
	CAPITAL DEVELOPMENT OF NATIONAL INSTITUTE FOR LEGISLATIVE STUDIES (N	-	850,000,000	850000000
	COURT SECURITY PROGRAMME	5,760,000,000	20,000,000,000	14240000000
	STRENGTHENING OF CAPACITY OF OSA OF PRESIDENT ON NASS	200,000,000	3,000,000,000	2800000000
	NEW NIGERIAN NEWSPAPERS LIABILITY	850,000,000	9,000,000,000	8150000000
	REFUND TO STATES FOR FEDERAL ROAD PROJECTS	20,000,000,000	75,000,000,000	55000000000
	SPECIAL INITIATIVE FOR WOMEN PARTICIPATION IN AGRICULTURE, WATER, S	3,000,000,000	25,000,000,000	22000000000
	ACTIVATION OF NIGERIAN AIRFORCE C - 130 AIRCRAFT - (NAF 913) AND	9,000,000,000	8,000,000,000	-1000000000
	PAYMENT FOR MATURING DOMESTIC BONDS	75,000,000,000	1,000,000,000	-74000000000
	SINKING FUND FOR RETIRING FUTURE MATURED BONDS	25,000,000,000	1,500,000,000	-23500000000
	GAS REVOLUTION INITIATIVE: DREDGING OF ESCRAVOS RIVER	8,000,000,000	1,500,000,000	-6500000000
	GIFMIS CAPITAL	1,000,000,000	5,747,694,780	4747694780
	TOTAL - CAPITAL SUPPLEMENTATION	1,233,673,694,780	621,210,694,780	- 612,463,000,000
	TOTAL CAPITAL EXPENDITURE	2,130,450,721,629	1,540,774,000,000	- 589,676,721,628
	AGGREGATE EXPENDITURE	5,425,864,734,343	4,924,604,000,000	- 501,260,734,343

S/N	ITEM	2012 Budget as passed by NASS	2013 Projection	2014 Projection	2015 Projection
		N bns	N bns	N bns	N bns
(1)	Benchmark Oil Price (US\$/barrel)	72	75	75	75
(2)	Oil Production (mbpd)	2	3	3	3
(3)	Exchange Rate (N/US\$)	155	160	160	160
(4)	Gross Federally Collectible Revenue of which:	9,692	10,840	11,662	12,407
	<i>Oil revenue</i>	6,637	7,251	7,474	7,769
	<i>Non-Oil Revenue</i>	2,794	3,298	3,879	4,309
	<i>Customs</i>	601	793	954	1,077
	<i>Special levies (Federation Account)</i>	116	121	132	142
	<i>Corporate Tax</i>	828	992	1,134	1,234
	<i>Value-Added Tax</i>	803	945	1,172	1,358
	<i>FGN Independent Revenue</i>	447	447	486	498
	<i>Others (Special Levies and Education Tax)</i>	262	291	309	328
(5)	Oil Deductions of which:	2,030	2,149	1,864	1,750
	Govt's Contribution to cost of production	832	859	884	911

S/N	ITEM	2012 Budget as passed by NASS	2013 Projection	2014 Projection	2015 Projection
		N bns	N bns	N bns	N bns
	National Domestic Gas Development	203	209	215	222
	Gas Infrastructure Development	76	78	81	83
	Brass LNG Gas Supply Projects	16	17	17	18
	Crude Oil Pre-Export Inspection Agency Expenses	3	3	3	3
	Frontier Exploration Services	12	12	12	13
	Other Cost (including JV, Gas development, Exploraiton services etc.)	1,142	1,178	1,214	1,250
	Arrears Subsidy// Fuel Subsidy + Arrears	888	971	650	500
	FGN Retained Revenue	3,936	4,301	4,532	4,784
	<i>FGN Retained Revenue (Net of Subsidy)</i>	3,561	3,891	4,258	4,573
	<i>FGN share of Subsidy</i>	375	410	274	211
(5)	FGN Retained Revenue (Net of Subsidy)	3,561	3,891	4,258	4,573
	of which:				
	Oil Revenue	1,944	2,152	2,367	2,540

S/N	ITEM	2012 Budget as passed by NASS	2013 Projection	2014 Projection	2015 Projection
		N bns	N bns	N bns	N bns
	Non-Oil Revenue	1,617	1,739	1,891	2,033
	of which:				
	VAT	108	127	157	183
	CIT	383	460	526	572
	Customs	271	358	430	486
	Balance special accounts	101	87	91	95
	Independent Revenue	447	447	486	498
	Others (unspent balance)	307	261	200	200
(6)	Aggregate Expenditure	4,697	4,929	5,159	5,311
	of which:				
	Transfers:	373	381	425	450
	NJC	75	70	74	77
	UBEC	63	72	81	87
	NDDC	49	57	64	70
	NASS	150	150	150	150
	INEC	35	30	55	65
	NATIONAL HUMAN RIGHTS COMMISSION	1	1	1	1
	Debt Service:	560	592	593	594
	Domestic Debt Service	512	543	549	554
	External Debt Service	48	48	44	39

S/N	ITEM	2012 Budget as passed by NASS	2013 Projection	2014 Projection	2015 Projection
		N bns	N bns	N bns	N bns
	Non-Debt Recurrent Expenditure	2,425	2,411	2,489	2,563
	Personnel Cost	1,659	1,742	1,829	1,904
	Overheads	266	230	240	240
	CRF Pensions	147	147	147	147
	MYTO	46	20	0	0
	Other service wide votes	308	273	273	273
	Capital Expenditure	0	1,545	1,653	1,704
	Contractors debt	0	150	150	150
	Maturing Debt + sinking fund		100	101	102
	Priority Sectors	0	1,101	1,192	1,235
	Constituency Projects		60	61	62
	Others	0	134	149	156
(7)	Fiscal Deficit	1,136	-1,037	-901	-738
	(as % of GDP) *	-2.85%	-2.17%	-1.60%	-1.11%
(8)	Deficit Financing	1,136	1,037	901	738
	Privatization Proceeds	10	10	0	0
	FGN's Share of Signature Bonus	75	75	75	75
	Stabilisation Fund/ Excess Crude Account	307	225	200	160
	Domestic Borrowing	744	727	626	503

S/N	ITEM	2012 Budget as passed by NASS			
			2013 Projection	2014 Projection	2015 Projection
		N bns	N bns	N bns	N bns
	Recurrent as % of aggregate expenditure	1	1	1	1
	Capital as % of Aggregate Expenditure	0	0	0	0