

| FEDERAL GOVERNMENT OF NIGERIA |   | 2013 APPROPRIATION     |
|-------------------------------|---|------------------------|
| 2013 BUDGET                   |   |                        |
| ACCOUNT CODE                  | ACCOUNT NAME  | =N=                    |
|                               | <b>CONSOLIDATED REVENUE FUND CHARGES EXCLUDING DEBT CHARGES</b>                               |                        |
|                               | <b><u>PENSIONS AND GRATUITIES</u></b>   |                        |
|                               | <b>TOTAL ALLOCATION:</b>  | <b>143,236,495,795</b> |
|                               | <b>OFFICE OF THE HEAD OF THE CIVIL SERVICE (CIVILIAN PENSION)</b>                             | <b>17,000,000,000</b>  |
|                               | PENSIONS  | 14,249,000,000         |
|                               | GRATUITIES  | 2,300,000,000          |
|                               | PENSION RUNNING COST INCLUDING VERIFICATION EXERCISE IN 2012                                  | 201,000,000            |
|                               | REINBURSEMENT TO STATES   | 250,000,000            |
|                               | <b>MILITARY PENSIONS AND GRATUITIES (DMP)</b>   | <b>59,467,822,284</b>  |
|                               | PENSIONS  | 53,138,300,710         |
|                               | 2013 RETIREES   | 2,656,915,035          |
|                               | DEATH BENEFITS  | 2,656,915,035          |
|                               | ADMIN. CHARGES  | 265,691,504            |
|                               | PENSION RUNNING COST  | 600,000,000            |
|                               | YEARLY VERIFICATION EXERCISE  | 150,000,000            |
|                               | <b>POLICE PENSIONS AND GRATUITIES</b>   | <b>7,180,137,717</b>   |
|                               | PENSIONS  | 6,936,761,697          |
|                               | PENSION RUNNING COST/BIOMETRIC DATA CAPTURE AND VERIFICATION EXERCISES FOR THE YEAR           | 243,376,020            |
|                               | <b>CUSTOMS, IMMIGRATION AND PRISONS PENSION OFFICE</b>  | <b>7,000,000,000</b>   |
|                               | PENSIONS  | 6,960,000,000          |
|                               | PENSION RUNNING COST  | 40,000,000             |
|                               | <b>UNIVERSITIES' PENSIONS INCLUDING ARREARS</b>   | <b>13,000,000,000</b>  |
|                               | PENSIONS  | 13,000,000,000         |
|                               | <b>PARASTATALS' PENSION AND RAILWAY PENSIONS</b>  | <b>26,642,669,404</b>  |
|                               | PENSIONS  | 26,642,669,404         |
|                               | <b>PRE-1996 NIGERIA RAILWAY CORPORATION PENSION</b>   | <b>1,707,141,550</b>   |
|                               | PENSIONS  | 1,667,141,550          |
|                               | PENSION RUNNING COST  | 40,000,000             |
|                               | <b>DEPARTMENT OF STATE SECURITY</b>   | <b>7,698,013,136</b>   |
|                               | PENSIONS (INCLUDING ARREARS)  | 7,698,013,136          |
|                               | <b>NIGERIA INTELLIGENCE AGENCY</b>  | <b>3,540,711,704</b>   |
|                               | PENSIONS/DEPENDANTS BENEFITS  | 3,540,711,704          |
|                               |   |                        |
|                               | <b><u>SERVICE WIDE VOTES</u></b>  |                        |
|                               | <b>TOTAL ALLOCATION:</b>  | <b>316,802,241,988</b> |
|                               | ARREARS OF PAYG PENSION   | 5,000,000,000          |
|                               | INCREASES IN PENSION RATES (PARASTATALS)  | 5,500,000,000          |
|                               | IPPIS   | 500,000,000            |
|                               | PAYMENT OF OUTSTANDING DEATH BENEFIT TO CIVIL SERVANTS  | 500,000,000            |
|                               | PAYMENT INTO THE REDEMPTION FUND (5% OF TOTAL PERSONNEL COST)                                 | 70,163,435,652         |
|                               | ARREARS OF POLICE DEATH BENEFITS (2004 - 2010)  | 3,750,000,000          |
|                               | GROUP LIFE INSURANCE FOR ALL MDAs   | 5,067,719,959          |
|                               | GROUP LIFE INSURANCE FOR POLICE   | 3,536,428,063          |
|                               | GROUP LIFE INSURANCE FOR ARMED FORCES   | 2,395,851,978          |
|                               | NHIS (MILITARY RETIREES)  | 3,544,110,811          |
|                               | ADMINISTRATION AND MONITORING OF (OHCSF) GROUP LIFE   | 36,000,000             |
|                               | PUBLIC SERVICE WAGE ADJUSTMENT FOR MDAs (INCLUDING ARREARS OF PROMOTION AND SALARY INCREASES) | 50,000,000,000         |
|                               | OPERATIONS - INTERNAL FOR THE ARMED FORCES  | 16,107,616,635         |
|                               | JUDGEMENT DEBTS   | 5,000,000,000          |
|                               | CONTRIBUTION TO INTERNATIONAL ORGANISATIONS INCLUDING WAEC INTERNATIONAL                      | 8,000,000,000          |
|                               | ASSESSED CONTRIBUTION TO AFRICAN UNION AND OTHERS   | 4,500,000,000          |
|                               | EXTERNAL FINANCIAL OBLIGATIONS  | 13,000,000,000         |
|                               | MARGIN FOR INCREASES IN COSTS   | 5,200,000,000          |
|                               | CONTINGENCY   | 17,500,000,000         |

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| <b>CONSOLIDATED REVENUE FUND CHARGES EXCLUDING DEBT CHARGES</b> |   |                        |
|   | PUBLIC SERVICE REFORMS (INCLUDING PAYMENT OF SEVERANCE BENEFITS OF CIVIL SERVANTS)                  | 1,000,000,000          |
|   | BIO-METRIC VERIFICATION OF PARASTATALS' PENSIONERS  | 300,000,000            |
|   | MUSLIM/CHRISTIAN PILGRIMAGES  | 1,800,000,000          |
|   | 2013 ELECTION LOGISTICS SUPPORT   | 1,000,000,000          |
|   | RECURRENT ADJUSTMENT  | 5,149,600,000          |
|   | ARREARS OF MONETIZATION   | 1,982,793,246          |
|   | EMPLOYEES COMPENSATION ACT - EMPLOYEES' COMPENSATION FUND   | 5,500,000,000          |
|   | ENTITLEMENTS OF FORMER PRESIDENTS/HEADS OF STATE AND VICE-PRESIDENTS/CHIEFS OF GENERAL STAFF        | 2,300,000,000          |
|   | INSURANCE OF SENSITIVE ASSETS/CORPERS   | 1,497,889,667          |
|   | VGf RUNNING COSTS   | 90,000,000             |
|   | BENEFITS OF RETIRED HEADS OF THE CIVIL SERVICE OF THE FEDERATION AND FEDERAL PERMANENT SECRETARIES. | 2,599,702,192          |
|   | PAYMENT TO NIGERIAN ARMY QUICK RESPONSE GROUP INCLUDING ARREARS                                     | 8,000,000,000          |
|   | <b>PRESIDENTIAL AMNESTY PROGRAMME</b>   | <b>66,281,093,786</b>  |
|   | STIPENDS AND ALLOWANCES OF 30,000 NIGER DELTA EX-MILITANTS  | 23,625,000,000         |
|   | OPERATIONAL COST  | 3,699,933,814          |
|   | REINTEGRATION OF TRANSFORMED EX-MILITANTS   | 38,409,859,972         |
|   | REINSERTION/TRANSITION SAFETY ALLOWANCES FOR 3,642 EX-MILITANTS (3RD PHASE)                         | 546,300,000            |
|   |   |                        |
|   | <b>CAPITAL SUPPLEMENTATION</b>  |                        |
|   | <b>TOTAL ALLOCATION:</b>  | <b>539,065,694,780</b> |
|   | ADJUSTMENT TO CAPITAL COSTS   | 4,000,000,000          |
|   | VIABILITY GAP FUND - PPP  | 4,500,000,000          |
|   | JOB CREATION  | 15,000,000,000         |
|   | COUNTERPART FUNDING INCLUDING GLOBAL FUND/HEALTH  | 4,800,000,000          |
|   | ARREARS OF COUNTERPART FUNDING  | 2,420,000,000          |
|   | MULTI YEAR TARIFF ORDER   | 20,000,000,000         |
|   | PHASE I: PROGRAMME AND PROJECT PORTFOLIO MANAGEMENT FOR PILOT MDAs                                  | 500,000,000            |
|   | QUICK WINS - COMPLETION OF 2008 & 2009 PROJECTS   | 1,700,000,000          |
|   | CONDITIONAL GRANTS AND SOCIAL SAFETY NETS (MDGS)  | 67,000,000,000         |
|   | SUPPORT TO UNDP MILLENIUM CAMPAIGN PROGRAMME NIGERIA IN AFRICA/AFRICAN PARLIAMENTARIAN PROGRAMME    | 400,000,000            |
|   | 2011 AND 2012 M&E   | 3,450,000,000          |
|   | CONSULTANCY, SURVEY AND SHORT TERM STUDIES  | 863,000,000            |
|   | COMMUNICATIONS AND ADVOCACY   | 860,000,000            |
|   | MDGs SPECIAL PROJECTS   | 10,000,000,000         |
|   | SPECIAL INTERVENTION MDG's 1  | 13,455,000,000         |
|   | SPECIAL INTERVENTION MDG's 2  | 10,500,000,000         |
|   | PAYMENT OF LOCAL CONTRACTORS' DEBTS   | 38,000,000,000         |
|   | POLICE REFORMS FUND (SHARE OF FGN)  | 20,000,000,000         |
|   | BANK OF AGRICULTURE   | 500,000,000            |
|   | NIGERIAN EXPORT - IMPORT BANK - SHARE OF EQUITY   | 1,500,000,000          |
|   | SINKING FUND FOR INFRASTRUCTURAL DEVELOPMENT  | 58,000,000,000         |
|   | LANDS AND HOUSING (2010 OUTSTANDING LIABILITIES)  | 12,000,000,000         |
|   | SPORTS DEVELOPMENT  | 3,000,000,000          |
|   | ENERGY COMMISSION OF NIGERIA (2010 OUTSTANDING LIABILITIES)   | 8,000,000,000          |
|   | PHCN PRIVATISATION  | 45,000,000,000         |
|   | FUNDING OF GALAXY BACKBONE INFRASTRUCTURE   | 4,060,000,000          |
|   | NELMCO  | 14,000,000,000         |
|   | BULK TRADERS  | 14,000,000,000         |
|   | CAPITAL DEVELOPMENT OF NATIONAL INSTITUTE FOR LEGISLATIVE STUDIES (NILS)                            | 5,000,000,000          |
|   | COURT SECURITY PROGRAMME  | 5,760,000,000          |
|   | STRENGTHENING OF CAPACITY OF OSA OF PRESIDENT ON NASS   | 200,000,000            |

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| <b>CONSOLIDATED REVENUE FUND CHARGES EXCLUDING DEBT CHARGES</b> |  |                    |
|   | NEW NIGERIAN NEWSPAPERS LIABILITY  | 850,000,000        |
|   | REFUND TO STATES FOR FEDERAL ROAD PROJECTS   | 20,000,000,000     |
|   | SPECIAL INITIATIVE FOR WOMEN PARTICIPATION IN AGRICULTURE, WATER, SPORT, COMMUNICATION TECHNOLOGY ETC. | 3,000,000,000      |
|   | ACTIVATION OF NIGERIAN AIRFORCE C - 130 AIRCRAFT - (NAF 913) AND (NAF 197)                             | 9,000,000,000      |
|   | PAYMENT FOR MATURING DOMESTIC BONDS  | 75,000,000,000     |
|   | SINKING FUND FOR RETIRING FUTURE MATURED BONDS   | 25,000,000,000     |
|   | GAS REVOLUTION INITIATIVE: DREDGING OF ESCRAVOS RIVER  | 8,000,000,000      |
|   | GIFMIS CAPITAL   | 1,000,000,000      |
|   | BANK OF INDUSTRY   | 1,500,000,000      |
|   | IPPIS CAPITAL  | 1,500,000,000      |
|   | 2011 ELECTION VIOLENCE AND CIVIL DISTURBANCES (DAMAGE DONE TO PUBLIC PROPERTIES AND PLACES OF WORSHIP) | 5,747,694,780      |