

SCHEDULE		2018 BUDGET PROPOSAL
PART A - STATUTORY TRANSFERS		=N=
<b>HEAD</b>	<b>STATUTORY TRANSFERS</b>	
1	NATIONAL JUDICIAL COUNCIL	100,000,000,000
2	NIGER-DELTA DEVELOPMENT COMMISSION	71,195,023,529
3	UNIVERSAL BASIC EDUCATION	109,063,630,546
4	NATIONAL ASSEMBLY	125,000,000,000
5	PUBLIC COMPLAINTS COMMISSION	4,200,000,000
6	INEC	45,500,000,000
7	NATIONAL HUMAN RIGHT COMMISSION	1,500,000,000
	<b>TOTAL - STATUTORY TRANSFERS</b>	<b>456,458,654,074</b>
SCHEDULE		
PART B - DEBT SERVICE		
<b>HEAD</b>	<b>DEBT SERVICE</b>	
8	DOMESTIC DEBTS	1,759,755,709,708
9	FOREIGN DEBTS	254,079,655,991
10	<b>SUB-TOTAL</b>	<b>2,013,835,365,699</b>
<b>HEAD</b>	<b>SINKING FUND:</b>	
11	SINKING FUND TO RETIRE MATURING LOANS	220,000,000,000
	<b>SUB-TOTAL</b>	<b>220,000,000,000</b>
	<b>TOTAL - DEBT SERVICE</b>	<b>2,233,835,365,699</b>

	SCHEDULE	2018 BUDGET PROPOSAL
	PART C - RECURRENT (NON-DEBT) EXPENDITURE	=N=
HEAD	MINISTRY/DEPARMENT/AGENCY	
	<b>EXECUTIVE:</b>	
12	PRESIDENCY	29,475,678,833
13	MINISTRY OF DEFENCE	422,433,895,586
14	MINISTRY OF FOREIGN AFFAIRS	62,092,198,465
15	FEDERAL MINISTRY OF INFORMATION & CULTURE	43,104,471,178
16	MINISTRY OF INTERIOR	510,873,458,273
17	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION	6,002,670,671
18	AUDITOR GENERAL FOR THE FEDERATION	2,931,905,706
19	MINISTRY OF COMMUNICATION TECHNOLOGY	11,716,581,495
20	OFFICE OF THE NATIONAL SECURITY ADVISER	72,024,818,053
21	INFRASTRUCTURE CONCESSIONARY REGULATORY COMMISSION	1,007,888,658
22	OFFICE OF THE SECRETARY TO THE GOVERNMENT OF THE FEDERATION	58,627,234,534
23	FEDERAL MINISTRY OF AGRICULTURE & RURAL DEVELOPMENT	53,811,953,706
24	FEDERAL MINISTRY OF FINANCE	10,776,801,875
25	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT	12,455,136,615
26	FEDERAL MINISTRY OF LABOUR AND EMPLOYMENT	7,712,063,655
27	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY	32,447,451,387
28	FEDERAL MINISTRY OF TRANSPORTATION	15,725,582,503
29	FEDERAL MINISTRY OF POWER, WORKS & HOUSING	34,209,419,657
30	MINISTRY OF PETROLEUM RESOURCES	66,147,541,658
31	MINISTRY OF MINES AND STEEL DEVELOPMENT	10,561,575,245
32	MINISTRY OF BUDGET AND NATIONAL PLANNING	9,232,718,681
33	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	691,910,089
34	FISCAL RESPONSIBILITY COMMISSION	334,419,087
35	FEDERAL MINISTRY OF WATER RESOURCES	7,949,781,007
36	FEDERAL MINISTRY OF JUSTICE	20,917,934,099
37	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	5,412,991,607
38	MINISTRY OF NIGER DELTA AFFAIRS	2,141,497,126
39	FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT	110,721,248,182
40	FEDERAL MINISTRY OF WOMEN AFFAIRS	1,657,568,228
41	FEDERAL MINISTRY OF EDUCATION	435,006,673,822
42	FEDERAL MINISTRY OF HEALTH	269,343,260,225
43	FEDERAL MINISTRY OF ENVIRONMENT	17,845,452,791
44	NATIONAL POPULATION COMMISSION	6,069,738,298
	<b>SUB-TOTAL: EXECUTIVE</b>	<b>2,351,463,520,995</b>
	<b>FEDERAL EXECUTIVE BODIES:</b>	
45	CODE OF CONDUCT BUREAU	2,382,327,877
46	CODE OF CONDUCT TRIBUNAL	684,154,135
47	FEDERAL CHARACTER COMMISSION	2,494,175,567
48	FEDERAL CIVIL SERVICE COMMISSION	1,046,000,460
49	POLICE SERVICE COMMISSION	713,126,629
50	REVENUE MOBILISATION, ALLOCATION AND FISCAL COMMISSION	1,888,911,893
	<b>SUB-TOTAL: FEDERAL EXECUTIVE BODIES</b>	<b>9,208,696,561</b>

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	<b>SERVICE-WIDE VOTES AND PENSIONS</b>	
	<b>EXPENDITURE ITEMS</b>	
	<b>PENSION AND GRATUITIES</b>	
	<b>TOTAL ALLOCATION:</b>	<b>192,631,846,958</b>
	<b>OFFICE OF THE HEAD OF CIVIL SERVICE (CIVILIAN PENSIONS)</b>	<b>33,290,715,716</b>
51	GRATUITIES	2,300,000,000
52	PENSIONS	28,391,013,524
53	BENEFITS OF RETIRED HEADS OF SERVICE AND PERMANENT SECRETARIES	2,599,702,192
	<b>MILITARY PENSIONS AND GRATUITIES (DMP)</b>	<b>72,156,115,576</b>
54	PENSIONS	65,619,472,577
55	2017 EXPECTED RETIREES	3,170,929,878
56	DEATH BENEFITS	3,115,713,121
57	ADMINISTRATIVE CHARGES	50,000,000
58	2017 VERIFICATION EXERCISE	150,000,000
59	PENSION RUNNING COST	50,000,000
	<b>POLICE PENSIONS AND GRATUITIES</b>	<b>7,412,463,652</b>
60	PENSIONS	7,412,463,652
	<b>CUSTOMS, IMMIGRATION AND PRISONS PENSION OFFICE</b>	<b>8,420,000,000</b>
61	PENSIONS	8,420,000,000
	<b>UNIVERSITIES PENSION INCLUDING ARREARS</b>	<b>14,343,326,479</b>
62	PENSIONS	14,343,326,479
	<b>PARASTATALS PENSION AND RAILWAY PENSIONS</b>	<b>26,756,754,031</b>
63	PENSIONS	26,756,754,031
	<b>PRE-1996 NIGERIA RAILWAY CORPORATION PENSION</b>	<b>2,257,298,262</b>
64	PENSIONS	2,257,298,262
	<b>DEPARTMENT OF STATE SECURITY</b>	<b>7,643,405,446</b>
65	PENSIONS (INCLUDING ARREARS)	7,643,405,446
	<b>NIGERIA INTELLIGENCE AGENCY</b>	<b>3,709,146,567</b>
66	PENSIONS/DEPENDANTS BENEFITS	3,709,146,567
	<b>NELMCO</b>	<b>16,642,621,229</b>
67	NELMCO PENSIONS/ARREARS	16,642,621,229
	<b>SERVICE - WIDE VOTES PENSIONS</b>	<b>43,000,000,000</b>
68	ARREARS OF PENSION LIABILITIES	3,000,000,000
69	ARREARS OF 33% INCREASE IN PENSION RATES	20,000,000,000
70	GROUP LIFE INSURANCE FOR ALL MDAs INCLUDING DSS/INSURANCE OF SENSITIVE ASSETS/CORPERS PLUS ADMINISTRATION MONITORING	15,000,000,000
71	PAYMENT OF OUTSTANDING DEATH BENEFIT TO CIVIL SERVANTS/POLICE	5,000,000,000
	<b>OTHER SERVICE - WIDE VOTES</b>	<b>897,973,755,719</b>
72	PUBLIC SERVICE WAGE ADJUSTMENT FOR MDAs (INCLUDING ARREARS OF PROMOTION AND SALARY INCREASES) & PAYMENT OF SEVERANCE BENEFITS	43,138,570,530
73	SEVERANCE BENEFITS TO RETIRED HEADS OF GOVERNMENT AGENCIES AND PARASTATALS	1,000,000,000
74	MILITARY OPERATIONS: LAFIYA DOLE & OTHER OPERATIONS OF THE ARMED FORCES	75,000,000,000
75	SETTLEMENT OF MDAs ELECTRICITY BILLS	10,000,000,000
76	IPPIS CAPTURING	2,000,000,000
77	PAYMENT FOR OUTSOURCED SERVICES	3,000,000,000
78	MARGIN FOR INCREASES IN COSTS AND RECURRENT ADJUSTMENT COSTS	5,000,000,000
79	PRESIDENTIAL AMNESTY PROGRAMME: REINTEGRATION OF TRANSFORMED EX-MILITANTS	65,000,000,000

80	SERVICE WIDE TRAINING OF BUDGET/PLANNING OFFICERS ON GIFMIS BUDGET PREPARATION SYSTEM (BPS) AS WELL AS MONITORING AND EVALUATION OF ALL PROJECTS NATIONWIDE	2,000,000,000
81	SPECIAL INTERVENTION PROGRAMME (RECURRENT)	350,000,000,000
82	CONTINGENCY (RECURRENT)	13,000,000,000
83	INTERNATIONAL SPORTING COMPETITIONS	2,000,000,000
84	TSA OPERATIONS	4,000,000,000
85	ENTITLEMENTS OF FORMER PRESIDENTS/HEADS OF STATES AND VICE PRESIDENTS/CHIEF OF GENERAL STAFF	2,300,000,000
86	EMPLOYEE COMPENSATION ACT - EMPLOYEES COMPENSATION FUND	4,000,000,000
87	PAYMENT INTO REDEMPTION FUND (5% OF TOTAL PERSONNEL COST)	112,195,808,918
88	CONTRIBUTIONS TO INTERNATIONAL ORGANISATIONS	10,000,000,000
89	POWER SECTOR REFORM PROGRAM (TRANSFER TO NBET)	194,339,376,271
	<b>TOTAL CFR CHARGES:</b>	<b>1,133,605,602,677</b>
	<b>TOTAL RECURRENT (NON-DEBT)</b>	<b>3,494,277,820,219</b>

SCHEDULE		2018 BUDGET PROPOSAL
PART D - CAPITAL EXPENDITURE		=N=
HEAD	MINISTRY/DEPARTMENT/AGENCY	
	<b>EXECUTIVE:</b>	
89	PRESIDENCY	21,969,999,975
90	MINISTRY OF DEFENCE	144,999,999,931
91	MINISTRY OF FOREIGN AFFAIRS	10,795,042,441
92	FEDERAL MINISTRY OF INFORMATION & CULTURE	8,373,248,823
93	MINISTRY OF INTERIOR	63,261,062,487
94	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION	3,755,176,735
95	AUDITOR GENERAL FOR THE FEDERATION	290,509,818
96	MINISTRY OF COMMUNICATION TECHNOLOGY	7,544,159,142
97	OFFICE OF THE NATIONAL SECURITY ADVISER	49,706,125,631
98	INFRASTRUCTURE CONCESSIONARY REGULATORY COMMISSION	534,310,245
99	OFFICE OF THE SECRETARY TO THE GOVERNMENT OF THE FEDERATION	23,249,819,276
100	FEDERAL MINISTRY OF AGRICULTURE & RURAL DEVELOPMENT	118,984,139,037
101	FEDERAL MINISTRY OF FINANCE	2,965,210,224
102	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT	82,917,147,560
103	FEDERAL MINISTRY OF LABOUR AND EMPLOYMENT	9,782,520,401
104	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY	43,230,296,244
105	FEDERAL MINISTRY OF TRANSPORTATION	263,100,000,000
106	FEDERAL MINISTRY OF POWER, WORKS & HOUSING	555,877,594,442
107	MINISTRY OF PETROLEUM RESOURCES	7,943,128,647
108	MINISTRY OF MINES AND STEEL DEVELOPMENT	12,900,000,000
109	MINISTRY OF BUDGET AND NATIONAL PLANNING	4,317,867,027
110	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	263,121,916
111	FISCAL RESPONSIBILITY COMMISSION	200,155,392
112	FEDERAL MINISTRY OF WATER RESOURCES	95,111,700,681
113	FEDERAL MINISTRY OF JUSTICE	2,049,946,629
114	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	867,865,170
115	FEDERAL CAPITAL TERRITORY ADMINISTRATION	40,297,122,872
116	MINISTRY OF NIGER DELTA AFFAIRS	53,892,500,002
117	FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT	5,499,604,377
118	FEDERAL MINISTRY OF WOMEN AFFAIRS	4,580,732,000
119	FEDERAL MINISTRY OF EDUCATION	61,725,553,540
120	FEDERAL MINISTRY OF HEALTH	71,113,152,655
121	FEDERAL MINISTRY OF ENVIRONMENT	9,524,482,833
122	NATIONAL POPULATION COMMISSION	4,736,308,554
	<b>SUB-TOTAL: EXECUTIVE</b>	<b>1,786,359,604,707</b>
	<b>FEDERAL EXECUTIVE BODIES:</b>	
113	CODE OF CONDUCT BUREAU	694,854,364
114	CODE OF CONDUCT TRIBUNAL	513,616,706
115	FEDERAL CHARACTER COMMISSION	593,080,989
116	FEDERAL CIVIL SERVICE COMMISSION	46,171,826
117	POLICE SERVICE COMMISSION	758,900,000
118	REVENUE MOBILISATION, ALLOCATION AND FISCAL COMMISSION	329,093,337
	<b>SUB-TOTAL: FEDERAL EXECUTIVE BODIES</b>	<b>2,935,717,222</b>

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<b>CAPITAL SUPPLEMENTATION</b>		
119	FGN SPECIAL INTERVENTION PROGRAMME (CAPITAL)	150,000,000,000
120	COUNTERPART FUNDING INCLUDING GLOBAL FUND/HEALTH AND REFUND TO GAVI/GLOBAL FUND	3,500,000,000
121	PAYMENT OF LOCAL CONTRACTORS' DEBTS/OTHER LIABILITIES	15,000,000,000
122	GALAXY BACKBONE	4,000,000,000
123	GIFMIS/IPPIS CAPITAL	5,000,000,000
124	OSSAP - SDGs: SDG PROJECTS/CONDITIONAL GRANTS	40,000,000,000
125	OSSAP - SDGs: SDG PROJECTS 1	5,000,000,000
126	OSSAP - SDGs: SDG PROJECTS 2	6,750,000,000
127	RECAPITALISATION OF DEVELOPMENT FINANCE INSTITUTIONS	15,000,000,000
128	NORTH EAST INTERVENTION FUND	45,000,000,000
129	ZONAL INTERVENTION PROJECTS	100,000,000,000
130	HEAD OF SERVICE (FEDERAL GOVERNMENT STAFF HOUSING LOANS BOARD)	2,000,000,000
131	SUBSCRIPTION TO SHARES IN INTERNATIONAL ORGANISATIONS	30,000,000,000
132	NATIONAL DEVELOPMENT PLANS (MINISTRY OF BUDGET AND NATIONAL PLANNING)	1,200,000,000
133	CAPITAL EXIGENCIES/ADJUSTMENT TO CAPITAL COST	6,000,000,000
134	CONTINGENCY (CAPITAL)	10,000,000,000
135	GRANTS AND DONOR FUNDED PROJECTS	199,919,791,292
	<b>TOTAL CAPITAL SUPPLEMENTATION:</b>	<b>638,369,791,292</b>
	<b>TOTAL CAPITAL EXPENDITURE</b>	<b>2,427,665,113,222</b>
	<b>AGGREGATE EXPENDITURE</b>	<b>8,612,236,953,214</b>



**EXPLANATORY MEMORANDUM**

A Bill for an Act to authorise the issue from the Consolidated Revenue Fund of the Federation the total sum of =N=8,612,236,953,214 (Eight Trillion, Six Hundred and Twelve Billion, Two Hundred and Thirty - Six Million, Nine Hundred and Fifty - Three Thousand, Two Hundred and Fourteen Naira) only, of which, =N=456,458,654,074 (Four Hundred and Fifty - Six Billion, Four Hundred and Fifty - Eight Million, Six Hundred and Fifty - Four Thousand, Seventy - Four Naira) only is for Statutory Transfers, =N=2,233,835,365,699 (Two Trillion, Two Hundred and Thirty -Three Billion, Eight Hundred and Thirty - Five Million, Three Hundred and Sixty - Five Thousand, Six Hundred and Ninety - Nine Naira) only is for Debt Service, =N=3,494,277,820,219 (Three Trillion, Four Hundred Ninety - Four Billion, Two Hundred and Seventy - Seven Million, Eight Hundred and Twenty - Thousand, Two Hundred and Nineteen Naira) only is for Recurrent (Non-Debt) Expenditure while the sum of =N=2,427,665,113,222 (Two Trillion, Four Hundred and Twenty - Seven Billion, Six Hundred and Sixty - Five Million, One Hundred and Thirteen Thousand, Two Hundred and Twenty - Two Naira) is for contribution to the Development Fund for Capital Expenditure for the year ending on the 31st day of December, 2018.