

	<b>2009 MDAs ALLOCATION</b>					
		<b>TOTAL PERSONNEL</b>	<b>TOTAL OVERHEADS</b>	<b>TOTAL RECURRENT</b>	<b>TOTAL CAPITAL</b>	<b>TOTAL ALLOCATION</b>
<b>CODE</b>	<b>MDAS</b>	<b>(=N=)</b>	<b>(=N=)</b>	<b>(=N=)</b>	<b>(=N=)</b>	<b>(=N=)</b>
020	PRESIDENCY	5,550,622,563	11,028,355,127	16,578,977,690	5,833,523,793	22,412,501,483
020	OFFICE OF THE SECRETARY TO THE GOVERNMENT OF THE FEDERATION (SGF)	24,282,407,597	8,871,575,046	33,153,982,643	7,543,795,400	40,697,778,043
022	YOUTH DEVELOPMENT	33,757,718,181	8,446,812,277	42,204,530,458	1,204,766,671	43,409,297,129
023	POLICE AFFAIRS	1,361,712,507	480,803,039	1,842,515,546	179,431,566	2,021,947,112
023	POLICE FORMATIONS AND COMMAND	172,778,887,043	10,823,275,258	183,602,162,301	11,756,630,000	195,358,792,301
024	WOMEN AFFAIRS	473,182,714	950,371,471	1,423,554,185	326,000,000	1,749,554,185
025	AGRICULTURE AND WATER RESOURCES	22,044,657,522	5,951,004,216	27,995,661,738	91,767,613,804	119,763,275,542
026	AUDITOR-GENERAL FOR THE FEDERATION	1,084,211,774	1,182,794,499	2,267,006,273	242,007,421	2,509,013,694
028	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	1,036,457,836	850,963,258	1,887,421,094	401,370,500	2,288,791,594
030	DEFENCE/MOD/ARMY/AIR FORCE/NAVY	132,319,566,958	33,899,406,947	166,218,973,905	35,187,887,339	201,406,861,244
032	EDUCATION	161,019,108,392	21,995,232,293	183,014,340,686	33,625,096,425	216,639,437,111
033	FEDERAL CAPITAL TERRITORY ADMINISTRARTION				64,450,000,000	64,450,000,000
034	FOREIGN AND INTERGOVERNMENTAL AFFAIRS	11,181,267,705	21,074,583,398	32,255,851,103	14,464,864,188	46,720,715,291
035	FINANCE	3,243,500,150	4,567,783,583	7,811,283,733	3,843,811,900	11,655,095,633
036	HEALTH	95,924,493,159	7,539,723,097	103,464,216,256	39,643,000,001	143,107,216,257
037	COMMERCE AND INDUSTRY	4,587,179,793	2,071,082,624	6,658,262,417	2,338,000,000	8,996,262,417
038	INFORMATION AND COMMUNICATIONS	12,973,591,839	5,337,724,662	18,311,316,501	1,744,700,000	20,056,016,501
039	INTERIOR	57,493,412,064	14,158,084,364	71,651,496,429	10,579,194,307	82,230,690,736
040	OFFICE OF THE HEAD OF SERVICE OF THE FEDERATION	3,575,719,218	2,084,898,733	5,660,617,950	7,288,921,800	12,949,539,750
041	JUSTICE	7,496,962,284	6,414,825,502	13,911,787,786	825,814,166	14,737,601,952
042	LABOUR AND PRODUCTIVITY	3,024,993,390	2,719,461,967	5,744,455,356	492,556,362	6,237,011,718
043	POWER	2,731,658,148	2,234,289,567	4,965,947,715	88,471,515,074	93,437,462,789
044	SCIENCE AND TECHNOLOGY	7,620,727,032	3,655,852,255	11,276,579,287	5,657,327,173	16,933,906,460
049	TRANSPORT	3,580,218,661	611,725,059	4,191,943,720	35,200,091,483	39,392,035,203
050	PETROLEUM RESOURCES	24,838,141,182	2,129,769,472	26,967,910,654	26,539,692,895	53,507,603,549
051	WORKS, HOUSING AND URBAN DEVELOPMENT	6,517,275,235	19,883,772,613	26,401,047,848	146,929,705,616	173,330,753,464
058	MINES AND STEEL DEVELOPMENT	1,950,595,228	1,699,507,499	3,650,102,726	5,718,414,079	9,368,516,805
059	AVIATION	3,963,451,342	1,121,000,564	5,084,451,906	15,400,948,879	20,485,400,785

2009 MDAs ALLOCATION						
		TOTAL PERSONNEL	TOTAL OVERHEADS	TOTAL RECURRENT	TOTAL CAPITAL	TOTAL ALLOCATION
060	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	187,348,918	220,832,653	408,181,571	231,000,000	639,181,571
053	ENVIRONMENT	5,338,048,955	2,793,805,566	8,131,854,521	2,654,903,089	10,786,757,610
065	CULTURE AND NOA	6,446,711,380	4,028,339,647	10,475,051,027	4,127,887,999	14,602,939,026
020	NATIONAL PLANNING COMMISSION	2,268,410,535	1,360,621,618	3,629,032,152	2,198,806,930	5,827,839,082
045	NATIONAL SPORTS COMMISSION	956,060,500	13,379,044,698	14,335,105,198	691,025,998	15,026,131,196
070	OFFICE OF THE NATIONAL SECURITY ADVISER	22,461,163,157	10,250,000,000	32,711,163,157	3,600,000,000	36,311,163,157
071	NIGER-DELTA	0	3,000,000,000	3,000,000,000	47,000,000,000	50,000,000,000
	<b>SUB-TOTAL: EXECUTIVE</b>	<b>844,069,462,959</b>	<b>236,817,322,572</b>	<b>1,080,886,785,531</b>	<b>718,160,304,857</b>	<b>1,799,047,090,388</b>
	<b>FEDERAL EXECUTIVE BODIES</b>					
031	NATIONAL POPULATION COMMISSION	3,203,202,223	430,042,025	3,633,244,248	732,000,000	4,365,244,248
066	CODE OF CONDUCT BUREAU	480,548,242	332,561,007	813,109,249	60,000,000	873,109,249
	CODE OF CONDUCT TRIBUNAL	108,808,262	126,050,000	234,858,262	204,351,244	439,209,506
046	PUBLIC COMPLAINTS COMMISSION	1,249,207,538	275,734,201	1,524,941,739	0	1,524,941,739
064	REVENUE MOBILISATION ALLOCATION & FISCAL COMMISSION	1,021,862,675	421,280,915	1,443,143,590	600,000,000	2,043,143,590
047	FEDERAL CIVIL SERVICE COMMISSION	488,602,991	329,432,463	818,035,453	100,000,000	918,035,453
032	POLICE SERVICE COMMISSION	198,995,852	303,025,500	502,021,352	0	502,021,352
054	INEC	7,714,969,475	5,498,837,056	13,213,806,531	2,021,380,000	15,235,186,531
061	FEDERAL CHARACTER COMMISSION	940,809,183	302,084,709	1,242,893,892	0	1,242,893,892
	<b>SUB-TOTAL: FEDERAL EXECUTIVE BODIES</b>	<b>15,407,006,441</b>	<b>8,019,047,876</b>	<b>23,426,054,317</b>	<b>3,717,731,244</b>	<b>27,143,785,561</b>
	<b>THE LEGISLATURE</b>					
021	NATIONAL ASSEMBLY OFFICE	2,821,851,731	3,590,887,520	6,412,739,251	460,000,000	6,872,739,251
021	SENATE	1,856,510,517	13,464,882,500	15,321,393,017	900,000,000	16,221,393,017
021	HOUSE OF REPRESENTATIVES	4,923,743,127	21,752,482,500	26,676,225,627	1,450,000,000	28,126,225,627
021	NATIONAL ASSEMBLY SERVICE COMMISSION	405,476,692	310,308,255	715,784,947	11,500,000	727,284,947
021	LEGISLATIVE AIDES	3,243,087,389	1,075,628,265	4,318,715,654	0	4,318,715,654
021	SENATE COMMITTEE ON PUBLIC ACCOUNTS	0	71,450,000	71,450,000	0	71,450,000
021	HOUSE COMMITTEE ON PUBLIC ACCOUNTS	0	82,450,000	82,450,000	0	82,450,000
021	GENERAL SERVICE OFFICE	0	8,097,000,000	8,097,000,000	0	8,097,000,000
	<b>SUB-TOTAL: NATIONAL ASSEMBLY</b>	<b>13,250,669,455</b>	<b>48,445,089,040</b>	<b>61,695,758,495</b>	<b>2,821,500,000</b>	<b>64,517,258,495</b>

2009 MDAs ALLOCATION						
		TOTAL PERSONNEL	TOTAL OVERHEADS	TOTAL RECURRENT	TOTAL CAPITAL	TOTAL ALLOCATION
	<b>CRF</b>					
	<b>PENSIONS AND GRATUITIES</b>					
	<b>OFFICE OF THE HEAD OF THE CIVIL SERVICE (CIVILIAN PENSION)</b>					
	PENSIONS	36,300,000,000	-	36,300,000,000		<b>36,300,000,000</b>
	GRATUITIES	6,660,000,000	-	6,660,000,000		<b>6,660,000,000</b>
	LOCAL GOVERNMENT PENSIONS AND CONTRIBUTIONS INCLUDING STATE SHARE OF PENSION AND GRATUITY	3,630,000,000	-	3,630,000,000		<b>3,630,000,000</b>
	PENSION RUNNING COST	600,000,000	-	600,000,000		<b>600,000,000</b>
	REINBURSEMENT TO STATES	300,000,000	-	300,000,000		<b>300,000,000</b>
	VERIFICATION EXERCISE IN 2009	600,000,000	-	600,000,000		<b>600,000,000</b>
	ARREARS OF PENSION	1,200,000,000	-	1,200,000,000		<b>1,200,000,000</b>
	<b>MILITARY PENSIONS AND GRATUITIES (DMP)</b>		-			
	MILITARY PENSION	48,015,679,654	-	48,015,679,654		<b>48,015,679,654</b>
	ARREARS OF PENSION	772,954,597	-	772,954,597		<b>772,954,597</b>
	PENSION RUNNING COST	200,000,000	-	200,000,000		<b>200,000,000</b>
	<b>POLICE PENSIONS AND GRATUITIES</b>		-			
	PENSIONS	12,264,797,077	-	12,264,797,077		<b>12,264,797,077</b>
	ARREARS	-	-	-		<b>0</b>
	PENSION RUNNING COST	100,000,000	-	100,000,000		<b>100,000,000</b>
	<b>CUSTOMS, IMMIGRATION AND PRISONS PENSION OFFICE</b>		-			
	PENSIONS	5,840,000,000	-	5,840,000,000		<b>5,840,000,000</b>
	PENSION RUNNING COST	60,000,000	-	60,000,000		<b>60,000,000</b>
	UNIVERSITIES' PENSIONS	8,500,000,000	-	8,500,000,000		<b>8,500,000,000</b>
	PARASTATALS' PENSION AND RAILWAY PENSIONS	21,000,000,000	-	21,000,000,000		<b>21,000,000,000</b>
	PRE-1996 NIGERIA RAILWAY CORPORATION PENSION	1,936,974,315	-	1,936,974,315		<b>1,936,974,315</b>
	DEPARTMENT OF STATE SECURITY	1,469,743,967	-	1,469,743,967		<b>1,469,743,967</b>
	<b>SUB-TOTAL: PENSIONS AND GRATUITIES</b>	<b>149,450,149,610</b>	<b>0</b>	<b>149,450,149,610</b>	<b>0</b>	<b>149,450,149,610</b>

	<b>2009 MDAs ALLOCATION</b>					
		<b>TOTAL PERSONNEL</b>	<b>TOTAL OVERHEADS</b>	<b>TOTAL RECURRENT</b>	<b>TOTAL CAPITAL</b>	<b>TOTAL ALLOCATION</b>
	<b>SERVICE WIDE VOTES</b>					
	ARREARS OF PAYG PENSION	11,002,226,196	-	11,002,226,196	-	<b>11,002,226,196</b>
	GROUP INSURANCE SCHEME	2,000,000,000	-	2,000,000,000	-	<b>2,000,000,000</b>
	IPPIS (OAGF AND HEAD OF SERVICE)	3,600,000,000	-	3,600,000,000	-	<b>3,600,000,000</b>
	PAYMENT INTO THE REDEMPTION FUND	36,100,000,000	-	36,100,000,000	-	<b>36,100,000,000</b>
	IMPLEMENTATION OF TEACHERS' SALARY STRUCTURE	781,000,000	-	781,000,000	-	<b>781,000,000</b>
	PUBLIC SERVICE WAGE ADJUSTMENT (INCLUDING ARREARS OF PROMOTION AND EMPLOYMENT OF 250 HIGHLY SKILLED GRADUATES BY FEDERAL CIVIL SERVICE COMMISSION)	60,125,000,000	-	60,125,000,000	-	<b>60,125,000,000</b>
	ARREARS OF UTILITY/RENT FOR THE ARMED FORCES	-	11,494,669,186	11,494,669,186	-	<b>11,494,669,186</b>
	OPERATIONS - INTERNAL AND EXTERNAL FOR THE ARMED FORCES	-	37,937,295,145	37,937,295,145	-	<b>37,937,295,145</b>
	JUDGEMENT DEBTS	-	6,000,000,000	6,000,000,000	-	<b>6,000,000,000</b>
	CONTRIBUTION TO INTERNATIONAL ORGANISATIONS	-	4,000,000,000	4,000,000,000	-	<b>4,000,000,000</b>
	EXTERNAL FINANCIAL OBLIGATIONS	-	6,000,000,000	6,000,000,000	-	<b>6,000,000,000</b>
	REFUND TO NNPC FOR INVESTMENT IN SUGAR (SWAZILAND)	-	2,120,515,200	2,120,515,200	-	<b>2,120,515,200</b>
	MARGIN FOR INCREASES IN COSTS	-	3,000,000,000	3,000,000,000	-	<b>3,000,000,000</b>
	CONTINGENCY	-	6,000,000,000	6,000,000,000	-	<b>6,000,000,000</b>
	PUBLIC SERVICE REFORMS	-	13,500,000,000	13,500,000,000	-	<b>13,500,000,000</b>
	BIO-METRIC VERIFICATION OF PARASTATALS' PENSIONERS	-	1,000,000,000	1,000,000,000	-	<b>1,000,000,000</b>
	MULTI YEAR TARIFF ORDER	-	77,310,000,000	77,310,000,000	-	<b>77,310,000,000</b>
	ARREARS OF PARASTATALS MONETIZATION	-	50,000,000,000	50,000,000,000	-	<b>50,000,000,000</b>
	RECURRENT ADJUSTMENT	-	2,000,000,000	2,000,000,000	-	<b>2,000,000,000</b>
	PAYMENT OF SALARY FOR EMPLOYMENT OF 3000 GRADUATES TO BE EMPLOYED BY FEDERAL CIVIL SERVICE COMMISSION	-	-	-	-	<b>0</b>
	<b>SUB-TOTAL: SERVICE-WIDE VOTES</b>	<b>113,608,226,196</b>	<b>220,362,479,531</b>	<b>333,970,705,727</b>	<b>0</b>	<b>333,970,705,727</b>

2009 MDAs ALLOCATION						
		TOTAL PERSONNEL	TOTAL OVERHEADS	TOTAL RECURRENT	TOTAL CAPITAL	TOTAL ALLOCATION
099	<b>CAPITAL SUPPLEMENTATION</b>					
	ADJUSTMENT TO CAPITAL COSTS	-	-	-	1,100,000,000	1,100,000,000
	COUNTERPART FUNDING	-	-	-	3,400,000,000	3,400,000,000
	QUICK WINS (2008)	-	-	-	19,700,000,000	19,700,000,000
	CONDITIONAL GRANTS AND SOCIAL SAFETY NETS (MDGS)	-	-	-	32,600,000,000	32,600,000,000
	MILLENIUM DEVELOPMENT GOALS MONITORING AND EVALUATION (OSSAP)	-	-	-	2,000,000,000	2,000,000,000
	PROVISION OF INFRASTRUCTURE, BANDWIDTH AND CONNECTIVITY BY GALAXY BACKBONE PLC	-	-	-	2,700,000,000	2,700,000,000
	DEVELOPMENT OF BAKKASI LOCAL GOVERNMENT	-	-	-	600,000,000	600,000,000
	PURCHASE OF OPERATIONAL VEHICLES FOR SECURITY AGENCIES	-	-	-	1,000,000,000	1,000,000,000
	PURCHASE OF COMPUTERS FOR MDAs (SERVICE-WIDE)	-	-	-	2,200,000,000	2,200,000,000
	PROVISION FOR EMERGENCY ROAD REPAIRS	-	-	-	1,000,000,000	1,000,000,000
	STRATEGIC CRIME PREVENTION AND CONTROL IN SEVEN (7) PILOT CITIES	-	-	-	5,738,000,000	5,738,000,000
	<b>SUB-TOTAL: CAPITAL SUPPLEMENTATION</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>72,038,000,000</b>	<b>72,038,000,000</b>
	<b>TOTAL</b>	<b>1,135,785,514,661</b>	<b>513,643,939,019</b>	<b>1,649,429,453,681</b>	<b>796,737,536,101</b>	<b>2,446,166,989,781</b>
	<b>SUMMARY</b>					
	MDAs PERSONNEL COST	872,727,138,855				
	MDAs OVERHEAD	293,281,459,488				
	PENSIONS AND PUBLIC SERVICE REFORM	162,950,149,610				
	MULTI-YEAR TARIFF ORDER	77,310,000,000				
	OTHER SERVICE WIDE VOTES	243,160,705,727				
	CAPITAL SPENDING	796,737,536,101				
	<b>TOTAL SPENDING</b>	<b>2,446,166,989,781</b>				
1	STATUTORY TRANSFERS	140,693,160,103				
2	DEBT SERVICE	283,649,892,795				
3	MDA EXPENDITURE	2,446,166,989,781				
	<b>AGGREGATE EXPENDITURE</b>	<b>2,870,510,042,679</b>				

2009 MDAs ALLOCATION						
		TOTAL PERSONNEL	TOTAL OVERHEADS	TOTAL RECURRENT	TOTAL CAPITAL	TOTAL ALLOCATION
	<b>%AGE DISTRIBUTION OVER MDAs EXPENDITURE</b>					
	MDAs' PERSONNEL COST	35.7%				
	PENSION AND GRATUITY	6.6%				
	MDAs' OVERHEAD	12.0%				
	TOTAL RECURRENT	67.4%				
	TOTAL CAPITAL	32.6%				
	<b>%AGE DISTRIBUTION OVER AGGREGATE EXPENDITURE</b>					
	MDAs' PERSONNEL COST	30.4%				
	PENSION AND GRATUITY	5.6%				
	MDAs' OVERHEAD	10.2%				
	STATUTORY TRANSFERS	4.9%				
	DEBT SERVICE	9.9%				
	TOTAL RECURRENT	57.5%				
	TOTAL CAPITAL	27.8%				