

| FEDERAL GOVERNMENT OF NIGERIA |  | 2012 APPROPRIATION     |
|-------------------------------|--|------------------------|
| 2012 BUDGET                   |  | =N=                    |
| 0990000                       | <b>CONSOLIDATED REVENUE FUND CHARGES EXCLUDING DEBT CHARGES</b>                    |                        |
|                               | <b>EXPENDITURE ITEMS</b>   |                        |
|                               | <b>PENSIONS AND GRATUITIES</b>   |                        |
|                               | <b>TOTAL ALLOCATION:</b>   | <b>146,696,045,340</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            |
|                               | REIMBURSEMENT TO STATES  | 250,000,000            |
|                               | <b>MILITARY PENSIONS AND GRATUITIES (DMP)</b>                                      | <b>59,610,358,279</b>  |
|                               | MILITARY PENSION   | 47,739,513,564         |
|                               | RETURNEES FROM CONTRIBUTORY SCHEME   | 7,419,510,617          |
|                               | DEATH BENEFITS   | 4,001,334,098          |
|                               | ADMIN. CHARGES/YEARLY VERIFICATION EXERCISE  | 250,000,000            |
|                               | PENSION RUNNING COST   | 200,000,000            |
|                               | <b>POLICE PENSION OFFICE</b>   | <b>6,519,820,671</b>   |
|                               | PENSIONS   | 6,426,444,651          |
|                               | PENSION RUNNING COST/BIOMETRIC CAPTURE   | 93,376,020             |
|                               | <b>CUSTOMS, IMMIGRATION AND PRISONS PENSION OFFICE</b>                             | <b>8,640,000,000</b>   |
|                               | PENSIONS   | 8,600,000,000          |
|                               | 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>29,000,000,000</b>  |
|                               | PENSIONS   | 29,000,000,000         |
|                               | <b>PRE-1996 NIGERIA RAILWAY CORPORATION PENSION</b>                                | <b>1,687,141,550</b>   |
|                               | PENSIONS   | 1,667,141,550          |
|                               | PENSION RUNNING COST   | 20,000,000             |
|                               | <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          |
| 0990000                       | <b>SERVICE WIDE VOTES</b>  |                        |
|                               | <b>TOTAL ALLOCATION:</b>   | <b>353,819,921,530</b> |
|                               | ARREARS OF PAYG PENSION  | 10,298,095,146         |
|                               | INCREASES IN PENSION RATES   | 9,700,000,000          |
|                               | IPPPS (OAGF)   | 0                      |
|                               | PAYMENT OF OUTSTANDING DEATH BENEFITS TO CIVIL SERVANTS                            | 850,000,000            |
|                               | PAYMENT INTO THE REDEMPTION FUND (5% OF TOTAL PERSONNEL COST)                      | 66,657,938,400         |
|                               | ARREARS OF POLICE DEATH BENEFITS (2004 - 2010)                                     | 3,500,000,000          |
|                               | ARREARS OF ARMED FORCES DEATH BENEFITS (2004 - 2010)                               | 1,350,000,000          |
|                               | GROUP LIFE INSURANCE FOR ALL MDAs  | 4,012,936,122          |
|                               | GROUP LIFE INSURANCE FOR THE NIGERIA POLICE  | 2,800,363,878          |
|                               | GROUP LIFE INSURANCE FOR ARMED FORCES  | 1,897,184,735          |
|                               | ADMINISTRATION AND MONITORING OF (OHCSF) GROUP LIFE                                | 36,000,000             |
|                               | PUBLIC SERVICE WAGE ADJUSTMENT FOR MDAs (INCLUDING ARREARS OF PROMOTION)           | 51,284,274,712         |
|                               | OPERATIONS - INTERNAL FOR THE ARMED FORCES   | 5,107,616,635          |
|                               | JUDGEMENT DEBTS  | 11,000,000,000         |
|                               | CONTRIBUTION TO INTERNATIONAL ORGANISATIONS INCLUDING WAEC INTERNATIONAL           | 8,100,000,000          |
|                               | ASSESSED CONTRIBUTION TO AFRICAN UNION AND OTHERS                                  | 4,500,000,000          |
|                               | EXTERNAL FINANCIAL OBLIGATIONS   | 11,000,000,000         |
|                               | MARGIN FOR INCREASES IN COSTS  | 6,000,000,000          |
|                               | CONTINGENCY  | 15,624,000,000         |
|                               | PUBLIC SERVICE REFORMS (INCLUDING PAYMENT OF SEVERANCE BENEFITS OF CIVIL SERVANTS) | 7,500,000,000          |
|                               | BIO-METRIC VERIFICATION OF PARASTATALS' PENSIONERS                                 | 250,000,000            |
|                               | MULTI YEAR TARIFF ORDER  | 46,000,000,000         |
|                               | PHASE I: PROGRAMME AND PROJECT PORTFOLIO MANAGEMENT FOR PILOT MDAs                 | 500,000,000            |
|                               | MUSLIM/CHRISTIAN PILGRIMAGES   | 1,800,000,000          |
|                               | RECURRENT ADJUSTMENT/POSTING OF AMBASSADORS  | 6,000,000,000          |
|                               | 2012 ELECTION - LOGISTICS SUPPORT  | 3,000,000,000          |
|                               | EMPLOYEES COMPENSATION ACT - EMPLOYEES' COMPENSATION FUND                          | 2,600,000,000          |

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| 2012 BUDGET                   |   | =N=                    |
|                               | ENTITLEMENTS OF FORMER PRESIDENTS/HEADS OF STATE AND VICE-PRESIDENTS/CHIEFS OF GENERAL STAFF      | 3,185,100,000          |
|                               | INSURANCE OF SENSITIVE ASSETS (DATA CENTRES/NYSC)   | 3,000,000,000          |
|                               | VGF RUNNING COSTS   | 90,000,000             |
|                               | <b>PRESIDENTIAL AMNESTY PROGRAMME</b>   | <b>66,176,411,902</b>  |
|                               | STIPENDS & FEEDING ALLOWANCE  | 48,281,229,902         |
|                               | REINTEGRATION OF NIGER-DELTA EX-MILITANTS   | 924,900,000            |
|                               | OPERATIONS COST OF THE PROGRAMME  | 12,796,462,000         |
|                               | REINTEGRATION OF TRANSFORMED NIGER-DELTA EX-MILITANTS (2010 ARREARS)                              | 4,173,820,000          |
| <b>0990000</b>                | <b>CAPITAL SUPPLEMENTATION</b>  |                        |
|                               | <b>TOTAL ALLOCATION:</b>  | <b>327,884,316,979</b> |
| 099                           | <b>CAPITAL SUPPLEMENTATION</b>  |                        |
|                               | ADJUSTMENT TO CAPITAL COSTS   | 5,925,000,000          |
|                               | VIABILITY GAP FUND - PPP  | 7,404,000,000          |
|                               | COUNTERPART FUNDING/UNIDO   | 6,416,000,000          |
|                               | ARREARS OF COUNTERPART FUNDING  | 3,000,000,000          |
|                               | QUICK WINS - COMPLETION OF 2008 & 2009 PROJECTS   | 5,000,000,000          |
|                               | CONDITIONAL GRANTS AND SOCIAL SAFETY NETS (MDGS)  | 45,450,000,000         |
|                               | MDG SPECIAL PROJECTS  | 11,600,000,000         |
|                               | SUPPORT TO UNDP MILLENNIUM CAMPAIGN PROGRAMME NIGERIA IN AFRICA/AFRICAN PARLIAMENTARIAN PROGRAMME | 500,000,000            |
|                               | MILLENNIUM DEVELOPMENT GOALS MONITORING AND EVALUATION (OSSAP)                                    | 3,000,000,000          |
|                               | CONSULTANCY, SURVEY AND SHORT-TERM STUDIES  | 1,000,000,000          |
|                               | COMMUNICATIONS AND ADVOCACY (MDGs) REPORTS ON 2011 MDGs   | 1,000,000,000          |
|                               | PAYMENT TO LOCAL CONTRACTORS' DEBT  | 6,962,473,040          |
|                               | POLICE REFORMS FUND (SHARE OF FGN)  | 12,350,000,000         |
|                               | BANK OF INDUSTRY - MOFI SHARE OF BANK RECAPITALISATION FOR 2009 & 2010                            | 1,500,000,000          |
|                               | BANK OF AGRICULTURE   | 1,000,000,000          |
|                               | NIGERIAN EXPORT - IMPORT BANK - SHARE OF EQUITY   | 1,500,000,000          |
|                               | NATIONAL ECONOMIC RECOVERY FUND   | 1,000,000,000          |
|                               | NIGERIAN AGRICULTURAL COOPERATIVE & RURAL DEVELOPMENT BANK (NACRDB)                               | 1,000,000,000          |
|                               | SINKING FUND FOR INFRASTRUCTURAL DEVELOPMENT  | 85,225,043,939         |
|                               | PHCN PRIVATISATION  | 85,956,000,000         |
|                               | FUNDING OF GALAXY BACKBONE INFRASTRUCTURE   | 4,057,800,000          |
|                               | MARITIME SECURITY (PICOMSS)   | 1,482,000,000          |
|                               | NELMCO  | 16,796,000,000         |
|                               | BULK TRADER   | 18,760,000,000         |
|                               | <b>ALLOCATION: CRF</b>  | <b>828,400,283,849</b> |

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| SUBSIDY REINVESTMENT PROGRAM (SURE-P) |  |                        |
| HEAD                                  | MINISTRY/DEPARMENT/AGENCY  |                        |
| 1                                     | <b>MINISTRY OF NIGER - DELTA</b>   |                        |
|                                       | <b>ALLOCATION:</b>   | <b>21,700,000,000</b>  |
|                                       | <b>AUGMENTATION FOR EAST-WEST ROAD (SECTIONS I-IV)</b>   | <b>21,700,000,000</b>  |
|                                       | DUALIZATION OF EAST-WEST ROAD (SECTIONS 1) ( WARRI-KAIAMA) 87KM  | 4,700,000,000          |
|                                       | DUALIZATION OF EAST-WEST ROAD (SECTIONS 2 (2-1 & 2-2) (PH-KAIAMA) 101KM  | 5,000,000,000          |
|                                       | DUALIZATION OF EAST-WEST ROAD (SECTIONS II) PH - EKET) 99KM  | 8,000,000,000          |
|                                       | DUALIZATION OF EAST-WEST ROAD (SECTIONS IV) (EKET-ORON) 51KM   | 4,000,000,000          |
| 2                                     | <b>FEDERAL MINISTRY OF WORKS</b>   |                        |
|                                       | <b>ALLOCATION:</b>   | <b>85,500,000,000</b>  |
|                                       | <b>ABUJA-LOKOJA</b>  | <b>25,000,000,000</b>  |
|                                       | ABUJA-ABAJI ROAD (SECTION I, INTERNATIONAL AIRPORT LINK ROAD JUNCTION-SHEDA VILLAGE JUNCTION) C/NO. 5862                   | 7,500,000,000          |
|                                       | ABUJA-ABAJI ROAD (SECTION II SHEDA VILLAGE JUNCTION - ABAJI) C/NO.5863   | 7,500,000,000          |
|                                       | ABUJA-LOKOJA ROAD SECTION III (ABAJI-KOTONKARFI) C/NO. 5884  | 5,000,000,000          |
|                                       | ABUJA-LOKOJA ROAD SECTION IV (KOTON KARFI-LOKOA C/NO. 5885   | 5,000,000,000          |
|                                       | <b>BENIN-ORE-SHAGAMU</b>   | <b>22,500,000,000</b>  |
|                                       | REHABILITATION AND ASPHAT OVERLAY OF BENIN-SHAGAMU EXPRESS WAY (BENIN-OFOSU SECTION) IN EDO STATE C/NO. 5900               | 6,000,000,000          |
|                                       | REHABILITATION OF SHAGAMU-AJEBANDELE-ORE ROAD SECTION I: AJEBANDELE-OFOSU ROAD IN ONDO STATE, C/NO. 6000                   | 6,000,000,000          |
|                                       | REHABILITATION OF SHAGAMU-AJEBANDELE-ORE ROAD SECTION II: AJEBANDELE ROAD IN OGUN STATE, C/NO. 6012                        | 10,500,000,000         |
|                                       | <b>KANO-MAIDUGURI DUALISATION (SECTION I-V)</b>  | <b>20,000,000,000</b>  |
|                                       | KANO-MAIDUGURI ROAD (SECTION I, KANO-WUDI-SHUARI) C/NO.5878  | 4,000,000,000          |
|                                       | KANO-MAIDUGURI ROAD (SECTION II, SHUARI-AZARE) C/NO.5879   | 4,000,000,000          |
|                                       | KANO-MAIDUGURI ROAD (SECTION III, AZARE-POTISKUM) C/NO.5880  | 4,000,000,000          |
|                                       | KANO-MAIDUGURI ROAD (SECTION IV, POTISKUM-DAMATURU) C/NO.5881  | 4,000,000,000          |
|                                       | KANO-MAIDUGURI ROAD (SECTION V, DAMATURU-MAIDUGURI) C/NO.5869  | 4,000,000,000          |
|                                       | <b>PORTHARCOURT-ENUGU-ONITSHA</b>  | <b>8,000,000,000</b>   |
|                                       | REHABILITATION OF ENUGU BOUND CARRIAGEWAY OF THE ONITSHA-ENUGU ROAD, (PHASE I OF SECTION I) IN ANAMBRA STATE C/NO. 5929    | 3,000,000,000          |
|                                       | REHABILITATION OF ONITSHA-BOUND CARRIAGEWAY OF THE ONITSHA-ENUGU ROAD, PHASE I OF SECTION II) IN ANAMBRA STATE C/NO. 5929A | 2,000,000,000          |
|                                       | REHABILITATION OF ONITSHA-ENUGU DUAL CARRIAGEWAY SECTION II (ANAMBRA STATE BORDER-ENUGU) IN ENUGU STATE, C/NO. 5988        | 3,000,000,000          |
|                                       | <b>SECOND NIGER BRIDGE (COUNTERPART FUNDING)</b>   | <b>5,000,000,000</b>   |
|                                       | <b>OWETO BRIDGE</b>  | <b>5,000,000,000</b>   |
| 3                                     | <b>FEDERAL MINISTRY OF TRANSPORT</b>   |                        |
|                                       | <b>ALLOCATION:</b>   | <b>33,360,000,000</b>  |
|                                       | LAGOS-KANO   | 8,000,000,000          |
|                                       | PORTHARCOURT-MAIDUGURI   | 15,360,000,000         |
|                                       | KADUNA-ABUJA   | 10,000,000,000         |
|                                       | <b>TOTAL: MDAs</b>   | <b>140,560,000,000</b> |
|                                       | <b>SOCIAL SAFETY NETS: AND INFRASTRUCTURE PROJECTS</b>   | <b>38,440,000,000</b>  |
|                                       | MATERNAL & CHILD HEALTH  | 15,940,000,000         |
|                                       | PUBLIC WORKS FOR YOUTH   | 5,000,000,000          |
|                                       | MASS TRANSIT   | 8,900,000,000          |
|                                       | VOCATIONAL TRAINING CENTRES  | 8,600,000,000          |
|                                       | <b>SURE-PROGRAM BOARD</b>  | <b>1,000,000,000</b>   |
|                                       | <b>TOTAL EXPENDITURE</b>   | <b>180,000,000,000</b> |