

2013 FGN BUDGET AMENDMENT - SUMMARY											
		PROPOSED AMENDMENT	AMENDMENT NASS	PROPOSED AMENDMENT	AMENDMENT NASS	PROPOSED AMENDMENT	AMENDMENT NASS	PROPOSED AMENDMENT	AMENDMENT NASS	PROPOSED AMENDMENT	AMENDMENT NASS
S/N	MDA	PERSONNEL COST	PERSONNEL COST	OVERHEAD COST	OVERHEAD COST	TOTAL RECURRENT	TOTAL RECURRENT	CAPITAL ALLOCATION	CAPITAL	TOTAL ALLOCATION	TOTAL ALLOCATION
1	PRESIDENCY	11,476,593,929	11,476,593,929	11,569,079,204	11,569,079,204	23,045,673,132	23,045,673,132	13,627,764,670	13,321,000,000	36,673,437,802	36,366,673,132
2	OFFICE OF THE SECRETARY TO THE GOVERNMENT OF THE FEDERATION (SGF)	38,514,611,147	38,486,067,566	8,110,276,197	8,106,129,101	46,624,887,343	46,592,196,666	31,090,731,530	32,591,731,529	77,715,618,873	79,183,928,195
3	YOUTH DEVELOPMENT	70,489,673,222	70,432,806,993	8,990,797,097	8,905,232,946	79,480,707,319	79,338,039,939	7,300,500,000	8,067,100,000	86,780,970,319	87,405,139,939
4	POLICE AFFAIRS	3,706,627,501	3,347,221,060	519,519,918	1,466,022,360	4,226,147,419	4,813,243,421	5,731,840,000	4,425,000,000	9,957,987,419	9,238,243,421
5	POLICE FORMATION AND COMMANDS	292,794,434,937	292,794,434,937	8,103,952,375	7,683,952,375	300,898,387,312	300,478,387,312	12,201,000,000	14,096,000,000	313,099,387,311	314,574,387,311
6	WOMEN AFFAIRS	880,793,211	855,879,086	703,904,685	702,674,360	1,584,697,896	1,558,553,446	3,891,000,000	3,065,884,470	5,475,697,896	4,624,437,917
7	AGRICULTURE & RURAL DEVELOPMENT	29,857,797,813	29,899,797,813	3,095,676,467	3,215,268,469	32,953,474,280	33,115,066,282	49,822,871,428	50,647,871,428	82,776,345,708	83,762,937,710
8	WATER RESOURCES	6,466,599,675	6,455,390,348	1,467,186,884	1,465,598,281	7,933,786,559	7,920,948,630	70,345,861,913	80,306,966,365	78,279,648,473	88,227,914,995
9	AUDITOR-GENERAL FOR THE FEDERATION	1,815,699,618	1,815,699,618	892,523,708	892,523,708	2,708,223,326	2,708,223,326	670,000,000	647,620,000	3,378,223,326	3,355,843,326
10	INDEPENDENT CORRUPT PRACTICES AND OTHER RELATED OFFENCES COMMISSION	3,436,008,962	3,436,008,962	873,424,263	873,424,039	4,309,433,225	4,309,433,001	160,000,000	160,000,000	4,469,433,225	4,469,433,001
11	DEFENCE/MOD/ARMY/AIR FORCE/NAVY	265,524,239,927	265,624,239,927	35,770,886,028	39,289,742,377	301,295,125,955	304,913,982,304	53,798,000,000	59,251,899,999	355,093,125,955	364,165,882,302
12	EDUCATION	343,949,848,547	343,078,926,591	23,425,268,334	23,168,732,086	367,375,116,880	366,247,658,676	64,414,020,959	71,230,438,355	431,789,137,839	437,478,097,032
13	FEDERAL CAPITAL TERRITORY ADMINISTRATION	0	0	0	0	0	0	56,000,000,000	56,000,000,000	56,000,000,000	56,000,000,000
14	FOREIGN AFFAIRS	22,972,877,513	22,850,965,281	24,452,013,902	24,612,495,407	47,424,891,415	47,463,460,688	23,706,602,870	24,161,948,470	71,131,494,285	71,625,409,158
15	FINANCE	6,056,366,976	6,056,366,976	5,429,969,154	5,429,969,154	11,486,336,130	11,486,336,130	3,273,615,980	3,523,615,980	14,759,952,110	15,009,952,110
16	HEALTH	215,837,241,624	215,475,965,112	7,229,354,793	6,978,030,068	223,066,596,417	222,453,995,179	56,744,229,454	60,047,469,275	279,810,825,871	282,501,464,455
17	TRADE AND INVESTMENT	10,299,388,756	10,181,970,904	2,688,335,384	2,681,275,749	12,987,724,140	12,863,246,653	7,024,076,834	7,926,056,834	20,011,800,974	20,789,303,487
18	INFORMATION	18,492,929,567	18,229,447,942	3,653,736,393	3,767,225,056	22,146,665,960	21,996,672,997	5,968,492,294	5,822,492,294	28,115,158,255	27,819,165,292
19	COMMUNICATION TECHNOLOGY	9,781,113,840	10,054,947,223	656,264,402	682,751,163	10,437,378,241	10,737,698,386	5,218,133,573	5,728,133,573	15,655,511,814	16,465,831,959
20	INTERIOR	134,316,480,680	134,316,480,680	12,336,613,155	11,836,613,155	146,653,093,835	146,153,093,835	9,486,540,679	11,431,540,679	156,139,634,514	157,584,634,514
21	OFFICE OF THE HEAD OF SERVICE OF THE FEDERATION	5,372,778,576	5,372,778,576	2,236,784,459	2,236,784,459	7,609,563,035	7,609,563,035	5,600,000,000	5,700,275,000	13,209,563,035	13,309,838,035
22	JUSTICE	15,368,629,591	15,335,907,570	5,572,291,659	5,567,537,478	20,940,921,250	20,903,445,047	1,510,801,960	1,510,801,961	22,451,723,211	22,414,247,008
23	LABOUR AND PRODUCTIVITY	6,983,498,699	6,983,498,699	1,195,604,506	1,194,265,816	8,179,103,205	8,177,764,515	4,196,455,466	4,325,166,667	12,375,558,670	12,502,931,181
24	POWER	3,126,156,112	3,087,047,496	1,136,223,783	1,130,541,693	4,262,379,894	4,217,589,189	72,695,378,866	73,347,958,463	76,957,758,761	77,565,547,652
25	SCIENCE AND TECHNOLOGY	19,017,086,651	18,533,708,508	4,057,042,958	3,792,495,105	23,074,129,609	22,326,203,613	15,054,034,428	16,346,250,059	38,128,164,037	38,672,453,672
26	TRANSPORT	7,084,575,156	7,084,575,156	893,725,758	1,256,725,758	7,978,300,914	8,341,300,914	44,462,673,724	44,527,673,725	52,440,974,638	52,868,974,639
27	PETROLEUM RESOURCES	50,483,648,005	50,483,648,005	1,850,643,531	1,850,643,531	52,334,291,536	52,334,291,536	8,583,000,000	8,576,900,000	60,917,291,536	60,911,191,536
28	WORKS	7,842,450,653	7,699,135,259	23,118,273,055	18,891,043,059	30,960,723,708	26,590,178,318	158,960,800,000	164,661,148,188	189,921,523,708	191,251,326,506
29	LANDS & HOUSING	5,220,688,888	5,220,688,888	430,128,919	360,605,795	5,650,817,807	5,581,294,683	26,656,188,519	26,597,813,593	32,307,006,325	32,179,108,276
30	MINES & STEEL DEVELOPMENT	8,921,157,009	8,838,729,244	1,541,352,354	1,500,632,149	10,462,509,363	10,339,361,392	3,300,000,000	3,380,000,000	13,762,509,363	13,719,361,392
31	AVIATION	5,119,832,739	5,119,832,739	1,371,057,658	1,371,057,658	6,490,890,397	6,490,890,397	47,000,000,000	48,360,000,000	53,490,890,397	54,850,890,397
32	NATIONAL SALARIES, INCOMES & WAGES COMMISSION	566,737,328	566,737,328	153,269,797	153,269,797	720,007,125	720,007,125	250,000,000	250,000,000	970,007,125	970,007,125
33	ENVIRONMENT	11,601,297,887	11,478,200,568	2,664,271,183	2,319,834,986	14,265,569,069	13,798,035,554	10,980,903,055	13,455,803,055	25,246,472,124	27,253,838,608
34	TOURISM, CULTURE & NOA	14,630,704,526	14,621,523,124	3,850,568,917	3,678,434,951	18,481,273,443	18,299,958,076	5,122,600,000	5,145,500,000	23,603,873,443	23,445,458,076
35	NATIONAL PLANNING COMMISSION	5,294,584,606	5,395,325,449	1,074,406,394	1,074,406,394	6,368,991,000	6,469,731,843	2,800,000,000	2,800,000,000	9,168,991,000	9,269,731,843
36	NATIONAL SPORTS COMMISSION	1,643,685,235	1,594,219,370	5,628,299,693	5,621,112,799	7,271,984,928	7,215,332,170	1,963,000,000	2,013,000,000	9,234,984,928	9,228,332,170
37	OFFICE OF THE NATIONAL SECURITY ADVISER	50,661,922,065	50,661,922,065	15,796,721,516	15,796,721,516	66,458,643,581	66,458,643,581	50,000,000,000	50,000,000,000	116,458,643,581	116,458,643,581
38	NIGER-DELTA	900,081,193	917,207,171	1,508,124,417	1,475,169,903	2,408,205,610	2,392,377,074	61,362,222,222	62,399,922,222	63,770,427,832	64,792,299,296
39	SPECIAL DUTIES	157,012,903	157,012,903	162,564,557	162,564,557	319,577,460	319,577,460	200,000,000	200,000,000	519,577,460	519,577,460
40	FISCAL RESPONSIBILITY COMMISSION	246,567,894	246,567,894	275,794,835	275,794,835	522,362,729	522,362,729	70,000,000	70,000,000	592,362,729	592,362,729
41	INFRASTRUCTURAL CONCESSION REGULATORY COMMISSION	564,212,120	564,212,120	247,624,780	247,624,780	811,836,900	811,836,900	60,000,000	60,000,000	871,836,900	871,836,900
SUB-TOTAL: EXECUTIVE		1,707,476,635,280	1,704,831,689,078	234,733,557,069	233,283,966,074	1,942,210,192,349	1,938,115,655,153	1,001,303,340,423	1,046,780,982,183	2,943,513,532,772	2,984,896,637,336
FEDERAL EXECUTIVE BODIES											
42	NATIONAL POPULATION COMMISSION	5,079,307,342	5,079,307,342	375,899,271	375,899,271	5,455,206,613	5,455,206,613	1,500,000,000	1,500,000,000	6,955,206,613	6,955,206,613
43	CODE OF CONDUCT BUREAU	1,164,788,530	1,164,788,530	344,990,528	344,990,529	1,509,779,059	1,509,779,059	1,500,000,096	1,500,000,096	3,009,779,155	3,009,779,155
44	CODE OF CONDUCT TRIBUNAL	295,117,504	295,117,504	147,513,483	147,513,483	442,630,987	442,630,987	80,000,000	80,000,000	522,630,987	522,630,987
45	PUBLIC COMPLAINTS COMMISSION	2,206,098,137	2,616,216,930	371,703,754	1,654,933,773	2,577,801,891	4,271,150,703	550,000,000	2,325,460,199	3,127,801,891	6,596,610,902

S/N	MDA	PERSONNEL COST	PERSONNEL COST	OVERHEAD COST	OVERHEAD COST	TOTAL RECURRENT	TOTAL RECURRENT	CAPITAL ALLOCATION	CAPITAL	TOTAL ALLOCATION	TOTAL ALLOCATION
46	REVENUE MOBILISATION ALLOCATION & FISCAL COMMISSION	1,376,991,206	1,376,991,206	560,364,650	560,364,650	1,937,355,856	1,937,355,856	1,650,000,000	1,890,000,000	3,587,355,856	4,262,816,055
47	FEDERAL CIVIL SERVICE COMMISSION	649,230,298	649,230,298	601,432,833	601,432,833	1,250,663,131	1,250,663,131	380,000,000	380,000,000	1,630,663,131	1,630,663,131
48	POLICE SERVICE COMMISSION	434,206,997	434,206,997	325,196,740	325,196,740	759,403,737	759,403,737	1,470,000,000	1,470,000,000	2,229,403,737	2,229,403,737
49	FEDERAL CHARACTER COMMISSION	1,779,443,421	1,779,443,421	365,946,370	365,946,370	2,145,389,791	2,145,389,791	70,000,000	70,000,000	2,215,389,791	2,215,389,791
	SUB-TOTAL: FEDERAL EXECUTIVE	12,985,183,435	13,395,302,227	3,093,047,629	4,376,277,649	16,078,231,064	17,771,579,876	7,200,000,096	9,215,460,295	23,278,231,160	27,422,500,370
	MDAs EXPENDITURE	1,720,461,818,715	1,718,226,991,306	237,826,604,698	237,660,243,723	1,958,288,423,412	1,955,887,235,029	1,008,503,340,519	1,055,996,442,478	2,966,791,763,931	3,012,319,137,706
	CONSOLIDATED REVENUE FUND CHARGES EXCLUDING DEBT CHARGES										
	PENSIONS AND GRATUITIES										
	TOTAL ALLOCATION:			143,236,495,795	143,416,633,512	143,236,495,795	143,416,633,512			143,236,495,795	143,416,633,512
	OFFICE OF THE HEAD OF THE CIVIL SERVICE (CIVILIAN PENSION)			17,000,000,000	17,000,000,000	17,000,000,000	17,000,000,000			17,000,000,000	17,000,000,000
	PENSIONS			14,249,000,000	14,249,000,000	14,249,000,000	14,249,000,000			14,249,000,000	14,249,000,000
	GRATUITIES			2,300,000,000	2,300,000,000	2,300,000,000	2,300,000,000			2,300,000,000	2,300,000,000
	PENSION RUNNING COST INCLUDING VERIFICATION EXERCISE IN 2012			201,000,000	201,000,000	201,000,000	201,000,000			201,000,000	201,000,000
	REIMBURSEMENT TO STATES			250,000,000	250,000,000	250,000,000	250,000,000			250,000,000	250,000,000
	RIGHT-SIZED EMPLOYEES PENSION			0	0	0	0			0	0
	MILITARY PENSIONS AND GRATUITIES (DMP)			59,467,822,284	59,467,822,284	59,467,822,284	59,467,822,284			59,467,822,284	59,467,822,284
	PENSIONS			53,138,300,710	53,138,300,710	53,138,300,710	53,138,300,710			53,138,300,710	53,138,300,710
	2013 RETIREES			2,656,915,035	2,656,915,035	2,656,915,035	2,656,915,035			2,656,915,035	2,656,915,035
	DEATH BENEFITS			2,656,915,035	2,656,915,035	2,656,915,035	2,656,915,035			2,656,915,035	2,656,915,035
	ADMIN. CHARGES			265,691,504	265,691,504	265,691,504	265,691,504			265,691,504	265,691,504
	PENSION RUNNING COST			600,000,000	600,000,000	600,000,000	600,000,000			600,000,000	600,000,000
	YEARLY VERIFICATION EXERCISE			150,000,000	150,000,000	150,000,000	150,000,000			150,000,000	150,000,000
	POLICE PENSIONS AND GRATUITIES			7,180,137,717	7,180,137,717	7,180,137,717	7,180,137,717			7,180,137,717	7,180,137,717
	PENSIONS			6,936,761,697	6,936,761,697	6,936,761,697	6,936,761,697			6,936,761,697	6,936,761,697
	PENSION RUNNING COST/BIOMETRIC DATA CAPTURE AND VERIFICATION EXERCISES FOR THE YEAR			243,376,020	243,376,020	243,376,020	243,376,020			243,376,020	243,376,020
	CUSTOMS, IMMIGRATION AND PRISONS PENSION OFFICE			7,000,000,000	7,180,137,717	7,000,000,000	7,180,137,717			7,000,000,000	7,180,137,717
	PENSIONS			6,960,000,000	6,936,761,697	6,960,000,000	6,936,761,697			6,960,000,000	6,936,761,697
	PENSION RUNNING COST			40,000,000	243,376,020	40,000,000	243,376,020			40,000,000	243,376,020
	GRATUITIES			0	0	0	0			0	0
	DEATH BENEFITS			0	0	0	0			0	0
	UNIVERSITIES' PENSIONS INCLUDING ARREARS			13,000,000,000	13,000,000,000	13,000,000,000	13,000,000,000			13,000,000,000	13,000,000,000
	PENSIONS			13,000,000,000	13,000,000,000	13,000,000,000	13,000,000,000			13,000,000,000	13,000,000,000
	PARASTATALS' PENSION AND RAILWAY PENSIONS			26,642,669,404	26,642,669,404	26,642,669,404	26,642,669,404			26,642,669,404	26,642,669,404
	PENSIONS			26,642,669,404	26,642,669,404	26,642,669,404	26,642,669,404			26,642,669,404	26,642,669,404
	PRE-1996 NIGERIA RAILWAY CORPORATION PENSION			1,707,141,550	1,707,141,550	1,707,141,550	1,707,141,550			1,707,141,550	1,707,141,550
	PENSIONS			1,667,141,550	1,667,141,550	1,667,141,550	1,667,141,550			1,667,141,550	1,667,141,550
	ARREARS			0	0	0	0			0	0
	PENSION RUNNING COST			40,000,000	40,000,000	40,000,000	40,000,000			40,000,000	40,000,000
	DEPARTMENT OF STATE SECURITY			7,698,013,136	7,698,013,136	7,698,013,136	7,698,013,136			7,698,013,136	7,698,013,136
	PENSIONS (INCLUDING ARREARS)			7,698,013,136	7,698,013,136	7,698,013,136	7,698,013,136			7,698,013,136	7,698,013,136
	NIGERIA INTELLIGENCE AGENCY			3,540,711,704	3,540,711,704	3,540,711,704	3,540,711,704			3,540,711,704	3,540,711,704
	PENSIONS/DEPENDANTS BENEFITS			3,540,711,704	3,540,711,704	3,540,711,704	3,540,711,704			3,540,711,704	3,540,711,704
	SERVICE WIDE VOTES			0	0	0	0			0	0
	TOTAL ALLOCATION:			316,802,241,988	316,622,241,988	316,802,241,988	316,622,241,988			316,802,241,988	316,622,241,988

S/N	MDA	PERSONNEL COST	PERSONNEL COST	OVERHEAD COST	OVERHEAD COST	TOTAL RECURRENT	TOTAL RECURRENT	CAPITAL ALLOCATION	CAPITAL	TOTAL ALLOCATION	TOTAL ALLOCATION
	ARREARS OF PAYG PENSION			5,000,000,000	5,000,000,000	5,000,000,000	5,000,000,000			5,000,000,000	5,000,000,000
	INCREASES IN PENSION RATES (PARASTATALS)			5,500,000,000	5,500,000,000	5,500,000,000	5,500,000,000			5,500,000,000	5,500,000,000
	IPPIS			500,000,000	500,000,000	500,000,000	500,000,000			500,000,000	500,000,000
	PAYMENT OF OUTSTANDING DEATH BENEFIT TO CIVIL SERVANTS			500,000,000	500,000,000	500,000,000	500,000,000			500,000,000	500,000,000
	PAYMENT INTO THE REDEMPTION FUND (5% OF TOTAL PERSONNEL COST)			70,163,435,652	70,163,435,652	70,163,435,652	70,163,435,652			70,163,435,652	70,163,435,652
	ARREARS OF POLICE DEATH BENEFITS (2004 - 2010)			3,750,000,000	3,750,000,000	3,750,000,000	3,750,000,000			3,750,000,000	3,750,000,000
	GROUP LIFE INSURANCE FOR ALL MDAs			5,067,719,959	5,067,719,959	5,067,719,959	5,067,719,959			5,067,719,959	5,067,719,959
	GROUP LIFE INSURANCE FOR POLICE			3,536,428,063	3,536,428,063	3,536,428,063	3,536,428,063			3,536,428,063	3,536,428,063
	GROUP LIFE INSURANCE FOR ARMED FORCES			2,395,851,978	2,395,851,978	2,395,851,978	2,395,851,978			2,395,851,978	2,395,851,978
	NHIS (MILITARY RETIREES)			3,544,110,811	3,544,110,811	3,544,110,811	3,544,110,811			3,544,110,811	3,544,110,811
	ADMINISTRATION AND MONITORING OF (OHCSF) GROUP LIFE			36,000,000	36,000,000	36,000,000	36,000,000			36,000,000	36,000,000
	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	50,000,000,000			50,000,000,000	50,000,000,000
	OPERATIONS - INTERNAL FOR THE ARMED FORCES			16,107,616,635	16,107,616,635	16,107,616,635	16,107,616,635			16,107,616,635	16,107,616,635
	JUDGEMENT DEBTS			5,000,000,000	5,000,000,000	5,000,000,000	5,000,000,000			5,000,000,000	5,000,000,000
	CONTRIBUTION TO INTERNATIONAL ORGANISATIONS INCLUDING WAEC INTERNATIONAL			8,000,000,000	8,000,000,000	8,000,000,000	8,000,000,000			8,000,000,000	8,000,000,000
	ASSESSED CONTRIBUTION TO AFRICAN UNION AND OTHERS			4,500,000,000	4,120,000,000	4,500,000,000	4,120,000,000			4,500,000,000	4,120,000,000
	EXTERNAL FINANCIAL OBLIGATIONS			13,000,000,000	13,000,000,000	13,000,000,000	13,000,000,000			13,000,000,000	13,000,000,000
	MARGIN FOR INCREASES IN COSTS			6,200,000,000	5,000,000,000	6,200,000,000	5,000,000,000			6,200,000,000	5,000,000,000
	CONTINGENCY			17,500,000,000	17,500,000,000	17,500,000,000	17,500,000,000			17,500,000,000	17,500,000,000
	PUBLIC SERVICE REFORMS (INCLUDING PAYMENT OF SEVERANCE BENEFITS OF CIVIL SERVANTS)			1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000			1,000,000,000	1,000,000,000
	BIO-METRIC VERIFICATION OF PARASTATALS' PENSIONERS			300,000,000	300,000,000	300,000,000	300,000,000			300,000,000	300,000,000
	MUSLIM/CHRISTIAN PILGRIMAGES			1,800,000,000	1,800,000,000	1,800,000,000	1,800,000,000			1,800,000,000	1,800,000,000
	2013 ELECTION LOGISTICS SUPPORT			1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000			1,000,000,000	1,000,000,000
	RECURRENT ADJUSTMENT			5,649,600,000	5,049,600,000	5,649,600,000	5,049,600,000			5,649,600,000	5,049,600,000
	ARREARS OF MONETIZATION			1,982,793,246	1,982,793,246	1,982,793,246	1,982,793,246			1,982,793,246	1,982,793,246
	EMPLOYEES COMPENSATION ACT - EMPLOYEES' COMPENSATION FUND			5,500,000,000	5,500,000,000	5,500,000,000	5,500,000,000			5,500,000,000	5,500,000,000
	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	2,300,000,000			2,300,000,000	2,300,000,000
	INSURANCE OF SENSITIVE ASSETS/CORPERS			1,497,889,667	1,497,889,667	1,497,889,667	1,497,889,667			1,497,889,667	1,497,889,667
	VGF RUNNING COSTS			90,000,000	90,000,000	90,000,000	90,000,000			90,000,000	90,000,000
	BENEFITS OF RETIRED HEADS OF THE CIVIL SERVICE OF THE FEDERATION AND FEDERAL PERMANENT SECRETARIES.			2,599,702,192	2,599,702,192	2,599,702,192	2,599,702,192			2,599,702,192	2,599,702,192
	PAYMENT TO NIGERIAN ARMY QUICK RESPONSE GROUP INCLUDING ARREARS			8,000,000,000	8,000,000,000	8,000,000,000	8,000,000,000			8,000,000,000	8,000,000,000
	PRESIDENTIAL AMNESTY PROGRAMME			64,781,093,786	66,781,093,786	64,781,093,786	66,781,093,786			64,781,093,786	66,781,093,786
	STIPENDS AND ALLOWANCES OF 30,000 NIGER DELTA EX-MILITANTS			23,625,000,000	23,625,000,000	23,625,000,000	23,625,000,000			23,625,000,000	23,625,000,000
	OPERATIONAL COSTS			3,699,933,814	3,699,933,814	3,699,933,814	3,699,933,814			3,699,933,814	3,699,933,814
	REINTEGRATION OF TRANSFORMED EX-MILITANTS			35,409,859,972	38,909,859,972	35,409,859,972	38,909,859,972			35,409,859,972	38,909,859,972

S/N	MDA	PERSONNEL COST	PERSONNEL COST	OVERHEAD COST	OVERHEAD COST	TOTAL RECURRENT	TOTAL RECURRENT	CAPITAL ALLOCATION	CAPITAL	TOTAL ALLOCATION	TOTAL ALLOCATION
	REINSERTION/TRANSITION SAFETY ALLOWANCES FOR 3,642 EX-MILITANTS (3RD PHASE)			546,300,000	546,300,000	546,300,000	546,300,000			546,300,000	546,300,000
	2013 REINTEGRATION COMMITMENTS			1,500,000,000	0	1,500,000,000	0			1,500,000,000	0
	CAPITAL SUPPLEMENTATION										0
	TOTAL ALLOCATION:			0		0	0	580,075,464,678	534,745,694,780	580,075,464,678	534,745,694,780
	ADJUSTMENT TO CAPITAL COSTS					0	0	5,000,000,000	4,600,000,000	5,000,000,000	4,600,000,000
	VIABILITY GAP FUND - PPP					0	0	5,000,000,000	4,500,000,000	5,000,000,000	4,500,000,000
	JOB CREATION					0	0	15,000,000,000	15,000,000,000	15,000,000,000	15,000,000,000
	COUNTERPART FUNDING INCLUDING GLOBAL FUND/HEALTH					0	0	4,800,000,000	4,800,000,000	4,800,000,000	4,800,000,000
	ARREARS OF COUNTERPART FUNDING					0	0	2,420,000,000	2,420,000,000	2,420,000,000	2,420,000,000
	MULTI YEAR TARIFF ORDER					0	0	20,000,000,000	19,500,000,000	20,000,000,000	19,500,000,000
	PHASE I: PROGRAMM AND PROJECT PORTFOLIO MANAGEMENT FOR PILOT MDAs					0	0	500,000,000	500,000,000	500,000,000	500,000,000
	QUICK WINS - COMPLETION OF 2008 & 2009 PROJECTS					0	0	1,700,000,000	1,700,000,000	1,700,000,000	1,700,000,000
	CONDITIONAL GRANTS AND SOCIAL SAFETY NETS (MDGS)					0	0	67,000,000,000	67,000,000,000	67,000,000,000	67,000,000,000
	SUPPORT TO UNDP MILLENIUM CAMPAIGN PROGRAMME NIGERIA IN AFRICA/AFRICAN PARLIMENTARIAN PROGRAMME					0	0	400,000,000	400,000,000	400,000,000	400,000,000
	2011 AND 2012 M&E					0	0	3,450,000,000	3,450,000,000	3,450,000,000	3,450,000,000
	CONSULTANCY, SURVEY AND SHORT TERM STUDIES					0	0	863,000,000	863,000,000	863,000,000	863,000,000
	COMMUNICATIONS AND ADVOCACY					0	0	860,000,000	860,000,000	860,000,000	860,000,000
	MDG'S SPECIAL PROJECTS					0	0	8,100,000,000	8,100,000,000	8,100,000,000	8,100,000,000
	SPECIAL INTERVENTION							50,929,769,898		50,929,769,898	
	SPECIAL INTERVENTION MDG 1					0	0	255,000,000	13,455,000,000	255,000,000	13,455,000,000
	SPECIAL INTERVENTION MDG 2					0	0	240,000,000	10,800,000,000	240,000,000	10,800,000,000
	CONSTRUCTION OF BOREHOLES, SKILL ACQUISITION CENTRES AND PROVISION OF SOLAR STREET LIGHTS IN BAUCHI CENTRAL SENATORIAL DISTRICT, BAUCHI STATE.							240,000,000	0		
	CONSTRUCTION OF BOREHOLES, SKILL ACQUISITION CENTRES AND PROVISION OF SOLAR STREET LIGHTS IN BAUCHI CENTRAL SENATORIAL DISTRICT, BAUCHI STATE.					0	0	1,000,000,000	0	1,000,000,000	0
	MDG'S SPECIAL PROJECTS IN KANO NORTH SENATORIAL DISTRICT					0	0	1,000,000,000	0	1,000,000,000	0
	SKILL AQUISITION CENTRE IN OKPO, OLAMABORO LGA					0	0	13,182,379	0	13,182,379	0
	SKILL AQUISITION CENTRE IN AYNGBA DEKINA LGA					0	0	13,182,379	0	13,182,379	0
	SKILL AQUISITION CENTRE IN IN IDAH, IDAH LGA					0	0	13,182,379	0	13,182,379	0
	500 KVA TRANSFORMER IN DEKINA TOWN, DEKINA LGA					0	0	5,137,500	0	5,137,500	0
	500 KVA TRANSFORMERS IN OGUNA, BASSA LGA					0	0	3,512,321	0	3,512,321	0
	SOLAR STREET LIGHT IN AGBADUMA, OLAMABORO WARD II 7 X 600					0	0	4,200,000	0	4,200,000	0
	CONSTRUCTION OF 3 CLASSROOM BLOCKS WITHOUT BOREHOLES IN OGODO, ANKPA SUBURB II, ANKPA LGA					0	0	16,400,338	0	16,400,338	0
	CONSTRUCTION OF 3 CLASSROOM BLOCKS WITHOUT BOREHOLES IN SABON GARI ABEJUKOLO, OMALA LGA					0	0	16,400,338	0	16,400,338	0

S/N	MDA	PERSONNEL COST	PERSONNEL COST	OVERHEAD COST	OVERHEAD COST	TOTAL RECURRENT	TOTAL RECURRENT	CAPITAL ALLOCATION	CAPITAL	TOTAL ALLOCATION	TOTAL ALLOCATION
	CONSTRUCTION OF 3 CLASSROOM BLOCKS WITHOUT BOREHOLES IN UGBANAKA IGAH, OLAMABORO LGA					0	0	16,400,338	0	16,400,338	0
	CONSTRUCTION OF 3 CLASSROOM BLOCKS WITHOUT BOREHOLES IN ABOCHO TOWN DEKINA LGA					0	0	16,400,338	0	16,400,338	0
	CONSTRUCTION OF 3 CLASSROOM BLOCKS WITHOUT BOREHOLES IN UKWALA, IDAH LGA					0	0	16,400,338	0	16,400,338	0
	CONSTRUCTION OF 3 CLASSROOM BLOCKS WITHOUT BOREHOLES IN OUMA, BASSA LGA					0	0	16,400,338	0	16,400,338	0
	CONSTRUCTION OF 3 CLASSROOM BLOCKS WITHOUT BOREHOLES IN OGBONICHA, OFU LGA					0	0	16,400,338	0	16,400,338	0
	CONSTRUCTION OF 3 CLASSROOM BLOCKS WITHOUT BOREHOLES IN OFORACHI WARD I, IGALAMELA LGA					0	0	16,400,338	0	16,400,338	0
	CONSTRUCTION OF 3 CLASSROOM BLOCKS WITHOUT BOREHOLES IN ONYEDEGA-IBAJI LGA					0	0	16,400,338	0	16,400,338	0
	PAYMENT OF LOCAL CONTRACTORS' DEBTS					0	0	38,000,000,000	38,000,000,000	38,000,000,000	38,000,000,000
	POLICE REFORMS FUND (SHARE OF FGN)					0	0	22,000,000,000	20,000,000,000	22,000,000,000	20,000,000,000
	BANK OF AGRICULTURE					0	0	1,000,000,000	500,000,000	1,000,000,000	500,000,000
	NIGERIAN EXPORT - IMPORT BANK - SHARE OF EQUITY					0	0	1,500,000,000	1,500,000,000	1,500,000,000	1,500,000,000
	ROYAL SWAZILAND SUGAR CORPORATION					0	0	0	0	0	0
	PETROLEUM TECHNOLOGY DEVELOPMENT FUND					0	0	0	0	0	0
	SINKING FUND FOR INFRASTRUCTURAL DEVELOPMENT					0	0	65,000,000,000	57,000,000,000	65,000,000,000	57,000,000,000
	LANDS AND HOUSING (2010 OUTSTANDING LIABILITIES)					0	0	12,000,000,000	12,000,000,000	12,000,000,000	12,000,000,000
	SPORTS DEVELOPMENT					0	0	3,000,000,000	3,000,000,000	3,000,000,000	3,000,000,000
	ENERGY COMMISSION OF NIGERIA (2010 OUTSTANDING LIABILITIES)					0	0	8,000,000,000	8,000,000,000	8,000,000,000	8,000,000,000
	PHCN PRIVATISATION					0	0	45,000,000,000	45,000,000,000	45,000,000,000	45,000,000,000
	FUNDING OF GALAXY BACKBONE INFRASTRUCTURE					0	0	4,060,000,000	4,000,000,000	4,060,000,000	
	NELMCO					0	0	14,000,000,000	13,000,000,000	14,000,000,000	
	BULK TRADERS					0	0	16,000,000,000	14,000,000,000	16,000,000,000	
	CAPITAL DEVELOPMENT OF NATIONAL INSTITUTE FOR LEGISLATIVE STUDIES (NILS)					0	0	5,000,000,000	5,000,000,000	5,000,000,000	
	COURT SECURITY PROGRAMME					0	0	5,760,000,000	5,000,000,000	5,760,000,000	
	STRENGTHENING OF CAPACITY OF OSA OF PRESIDENT ON NASS					0	0	200,000,000	200,000,000	200,000,000	
	NEW NIGERIAN NEWSPAPERS LIABILITY					0	0	850,000,000	850,000,000	850,000,000	
	REFUND TO STATES FOR FEDERAL ROAD PROJECTS					0	0	20,000,000,000	20,000,000,000	20,000,000,000	
	SPECIAL INITIATIVE FOR WOMEN PARTICIPATION IN AGRICULTURE, WATER, SPORT, COMMUNICATION TECHNOLOGY ETC.					0	0	3,000,000,000	3,000,000,000	3,000,000,000	
	ACTIVATION OF NIGERIAN AIRFORCE C - 130 AIRCRAFT - (NAF 913) AND (NAF 197)					0	0	9,000,000,000	9,000,000,000	9,000,000,000	
	PAYMENT FOR MATURING DOMESTIC BONDS					0	0	75,000,000,000	75,000,000,000	75,000,000,000	
	SINKING FUND FOR RETIRING FUTURE MATURED BONDS					0	0	25,000,000,000	25,000,000,000	25,000,000,000	
	GAS REVOLUTION INITIATIVE: DREDGING OF ESCRAVOS RIVER					0	0	8,000,000,000	8,000,000,000	8,000,000,000	
	GIFMIS CAPITAL					0	0	1,000,000,000	1,000,000,000	1,000,000,000	

S/N	MDA	PERSONNEL COST	PERSONNEL COST	OVERHEAD COST	OVERHEAD COST	TOTAL RECURRENT	TOTAL RECURRENT	CAPITAL ALLOCATION	CAPITAL	TOTAL ALLOCATION	TOTAL ALLOCATION
	BANK OF INDUSTRY					0	0	1,500,000,000	1,500,000,000	1,500,000,000	
	IPPIS CAPITAL					0	0	1,500,000,000	1,500,000,000	1,500,000,000	
	2011 ELECTION VIOLENCE AND CIVIL DISTURBANCES (DAMAGE DONE TO PUBLIC PROPERTIES AND PLACES OF WORSHIP)					0	0	5,747,694,780	5,747,694,780	5,747,694,780	
	STATUTORY TRANSFERS										
	NATIONAL JUDICIAL COUNCIL						0		67,000,000,000	67,000,000,000	
	NIGER-DELTA DEVELOPMENT COMMISSION						0		61,347,000,000	61,347,000,000	
	UNIVERSAL BASIC EDUCATION						0		76,279,000,000	76,279,000,000	
	NATIONAL ASSEMBLY						0		150,000,000,000	150,000,000,000	
	INEC						0		32,077,200,000	32,087,000,000	
	NATIONAL HUMAN RIGHT COMMISSION						0		1,350,000,000	1,350,000,000	
	TOTAL - STATUTORY TRANSFER	0	0	0	0	0	0	0	388,053,200,000	388,063,000,000	388,053,200,000
	DEBT SERVICE										
	DOMESTIC DEBTS				543,376,000,000		543,376,000,000		543,376,000,000	543,376,000,000	
	FOREIGN DEBTS				48,388,000,000		48,388,000,000		48,388,000,000	48,388,000,000	
	TOTAL - DEBT SERVICE	0	0	0	591,764,000,000	0	591,764,000,000	0	591,764,000,000	591,764,000,000	591,764,000,000

S/N	MDA	PERSONNEL COST	PERSONNEL COST	OVERHEAD COST	OVERHEAD COST	TOTAL RECURRENT	TOTAL RECURRENT	CAPITAL ALLOCATION	CAPITAL	TOTAL ALLOCATION	TOTAL ALLOCATION
		SUMMARY									
		AMENDMENT PROPOSAL	AMENDMENT NASS	DIFF							
1	MDAs PERSONNEL COSTS	1,720,461,818,715	1,718,226,991,306	-2,234,827,409							
2	MDAs OVERHEAD COSTS	237,826,604,698	237,660,243,723	-166,360,975							
3	CAPITAL SPENDING	1,588,578,805,197	1,590,742,137,258	2,163,332,061							
4	PENSIONS AND GRATUITIES	143,236,495,795	143,236,495,795	0							
5	SERVICE - WIDE VOTES	316,802,241,988	316,622,241,988	-180,000,000							
6	STATUTORY TRANSFERS	388,063,000,000	388,053,200,000	-9,800,000							
7	DEBT SERVICE	591,764,000,000	591,764,000,000	0							
	AGGREGATE EXPENDITURE	4,986,732,966,392	4,986,305,310,070	-427,656,322							
		AMENDMENT SUMMARY	AMENDMENT BILL:	DIFF.							
	RECURRENT	2,415,745,972,812	2,415,745,972,812	0							
	CAPITAL	1,590,742,137,258	1,591,657,252,789	915,115,531							
	STATUTORY TRANSFERS	388,053,200,000	388,053,200,000	0							
	DEBT SERVICE	591,764,000,000	591,764,000,000	0							
	AGGREGATE EXP.	4,986,305,310,070	4,987,220,425,601	915,115,531							

2013 FGN BUDGET AMENDMENT - SUMMARY				
S/N	MDA	VARIANCE		
		PERSONNEL COST	OVERHEAD COST	CAPITAL ALLOCATION
1	PRESIDENCY	0	0	-306,764,670
2	OFFICE OF THE SECRETARY TO THE GOVERNMENT OF THE FEDERATION (SGF)	-28,543,581	-4,147,096	1,500,999,999
3	YOUTH DEVELOPMENT	-56,866,228	-85,564,151	766,600,000
4	POLICE AFFAIRS	-359,406,441	946,502,442	-1,306,840,000
5	POLICE FORMATION AND COMMANDS	0	-420,000,000	1,895,000,000
6	WOMEN AFFAIRS	-24,914,125	-1,230,325	-825,115,530
7	AGRICULTURE & RURAL DEVELOPMENT	42,000,000	119,592,003	825,000,000
8	WATER RESOURCES	-11,209,327	-1,628,603	9,961,104,452
9	AUDITOR-GENERAL FOR THE FEDERATION	0	0	-22,380,000
10	INDEPENDENT CORRUPT PRACTICES AND OTHER RELATED OFFENCES COMMISSION	0	-224	0
11	DEFENCE/MOD/ARMY/AIR FORCE/NAVY	100,000,000	3,518,856,348	5,453,899,999
12	EDUCATION	-870,921,956	-256,536,248	6,816,417,397
13	FEDERAL CAPITAL TERRITORY ADMINISTRATION	0	0	600,000,000
14	FOREIGN AFFAIRS	-121,912,232	160,481,505	455,345,600
15	FINANCE	0	0	250,000,000
16	HEALTH	-361,276,512	-251,324,725	3,303,239,821
17	TRADE AND INVESTMENT	-117,417,852	-7,059,635	901,980,000
18	INFORMATION	-263,481,626	113,488,663	-146,000,000
19	COMMUNICATION TECHNOLOGY	273,833,383	26,486,761	510,000,000
20	INTERIOR	0	-500,000,000	1,945,000,000
21	OFFICE OF THE HEAD OF SERVICE OF THE FEDERATION	0	0	100,275,000
22	JUSTICE	-32,722,022	-4,754,181	0
23	LABOUR AND PRODUCTIVITY	-0	-1,338,690	128,711,201
24	POWER	-39,108,616	-5,682,089	652,579,597
25	SCIENCE AND TECHNOLOGY	-483,378,143	-264,547,853	1,292,215,631
26	TRANSPORT	0	363,000,000	65,000,001
27	PETROLEUM RESOURCES	0	0	-6,100,000
28	WORKS	-143,315,394	-4,227,229,996	5,700,348,188
29	LANDS & HOUSING	0	-69,523,124	-58,374,926
30	MINES & STEEL DEVELOPMENT	-82,427,765	-40,720,206	80,000,000
31	AVIATION	0	0	1,360,000,000
32	NATIONAL SALARIES, INCOMES & WAGES COMMISSION	0	0	0
33	ENVIRONMENT	-123,097,318	-344,436,197	2,474,900,000
34	TOURISM, CULTURE & NOA	-9,181,402	-172,133,966	22,900,000
35	NATIONAL PLANNING COMMISSION	100,740,842	0	0
36	NATIONAL SPORTS COMMISSION	-49,465,865	-7,186,894	50,000,000
37	OFFICE OF THE NATIONAL SECURITY ADVISER	0	0	0
38	NIGER-DELTA	17,125,978	-32,954,514	1,037,700,000
39	SPECIAL DUTIES	0	0	0
40	FISCAL RESPONSIBILITY COMMISSION	0	0	0
41	INFRASTRUCTURAL CONCESSION REGULATORY COMMISSION	0	0	0
	SUB-TOTAL: EXECUTIVE	-2,644,946,202	-1,449,590,995	45,477,641,760
	FEDERAL EXECUTIVE BODIES			
42	NATIONAL POPULATION COMMISSION	0	0	0
43	CODE OF CONDUCT BUREAU	-819,798,002	1,164,788,531	0
44	CODE OF CONDUCT TRIBUNAL	0	0	0
45	PUBLIC COMPLAINTS COMMISSION	410,118,793	1,283,230,019	1,775,460,199
46	REVENUE MOBILISATION ALLOCATION & FISCAL COMMISSION	0	0	675,460,199

S/N	MDA	PERSONNEL COST	OVERHEAD COST	CAPITAL ALLOCATION
47	FEDERAL CIVIL SERVICE COMMISSION	-601,432,833	-47,797,465	0
48	POLICE SERVICE COMMISSION	0	0	0
49	FEDERAL CHARACTER COMMISSION	0	0	0
	SUB-TOTAL: FEDERAL EXECUTIVE	-1,011,112,042	2,400,221,085	2,450,920,398
	MDAs EXPENDITURE	-3,656,058,244	950,630,091	47,928,562,158
		45,223,134,005		
	CONSOLIDATED REVENUE FUND CHARGES EXCLUDING DEBT CHARGES			
	PENSIONS AND GRATUITIES			
	TOTAL ALLOCATION:	180,137,717		
	OFFICE OF THE HEAD OF THE CIVIL SERVICE (CIVILIAN PENSION)	0		
	PENSIONS	0		
	GRATUITIES	0		
	PENSION RUNNING COST INCLUDING VERIFICATION EXERCISE IN 2012	0		
	REINBURSEMENT TO STATES	0		
	RIGHT-SIZED EMPLOYEES PENSION	0		
	MILITARY PENSIONS AND GRATUITIES (DMP)	0		
	PENSIONS	0		
	2013 RETIREES	0		
	DEATH BENEFITS	0		
	ADMIN. CHARGES	0		
	PENSION RUNNING COST	0		
	YEARLY VERIFICATION EXERCISE	0		
	POLICE PENSIONS AND GRATUITIES	0		
	PENSIONS	0		
	PENSION RUNNING COST/BIOMETRIC DATA CAPTURE AND VERIFICATION EXERCISES FOR THE YEAR	0		
	CUSTOMS, IMMIGRATION AND PRISONS PENSION OFFICE	180,137,717		
	PENSIONS	-23,238,303		
	PENSION RUNNING COST	203,376,020		
	GRATUITIES	0		
	DEATH BENEFITS	0		
	UNIVERSITIES' PENSIONS INCLUDING ARREARS	0		
	PENSIONS	0		
	PARASTATALS' PENSION AND RAILWAY PENSIONS	0		
	PENSIONS	0		
	PRE-1996 NIGERIA RAILWAY CORPORATION PENSION	0		
	PENSIONS	0		
	ARREARS	0		
	PENSION RUNNING COST	0		
	DEPARTMENT OF STATE SECURITY	0		
	PENSIONS (INCLUDING ARREARS)	0		
	NIGERIA INTELLIGENCE AGENCY	0		
	PENSIONS/DEPENDANTS BENEFITS	0		
		0		
	SERVICE WIDE VOTES	0		
	TOTAL ALLOCATION:	-180,000,000		
	ARREARS OF PAYG PENSION	0		
	INCREASES IN PENSION RATES (PARASTATALS)	0		
	IPPIS	0		

S/N	MDA	PERSONNEL COST	OVERHEAD COST	CAPITAL ALLOCATION
	PAYMENT OF OUTSTANDING DEATH BENEFIT TO CIVIL SERVANTS	0		
	PAYMENT INTO THE REDEMPTION FUND (5% OF TOTAL PERSONNEL COST)	0		
	ARREARS OF POLICE DEATH BENEFITS (2004 - 2010)	0		
	GROUP LIFE INSURANCE FOR ALL MDAs	0		
	GROUP LIFE INSURANCE FOR POLICE	0		
	GROUP LIFE INSURANCE FOR ARMED FORCES NHIS (MILITARY RETIREES)	0		
	ADMINISTRATION AND MONITORING OF (OHCSF) GROUP LIFE	0		
	PUBLIC SERVICE WAGE ADJUSTMENT FOR MDAs (INCLUDING ARREARS OF PROMOTION AND SALARY INCREASES)	0		
	OPERATIONS - INTERNAL FOR THE ARMED FORCES	0		
	JUDGEMENT DEBTS	0		
	CONTRIBUTION TO INTERNATIONAL ORGANISATIONS INCLUDING WAEC INTERNATIONAL	0		
	ASSESSED CONTRIBUTION TO AFRICAN UNION AND OTHERS	-380,000,000		
	EXTERNAL FINANCIAL OBLIGATIONS	0		
	MARGIN FOR INCREASES IN COSTS	-1,200,000,000		
	CONTINGENCY	0		
	PUBLIC SERVICE REFORMS (INCLUDING PAYMENT OF SEVERANCE BENEFITS OF CIVIL SERVANTS)	0		
	BIO-METRIC VERIFICATION OF PARASTATALS' PENSIONERS	0		
	MUSLIM/CHRISTIAN PILGRIMAGES	0		
	2013 ELECTION LOGISTICS SUPPORT	0		
	RECURRENT ADJUSTMENT	-600,000,000		
	ARREARS OF MONETIZATION	0		
	EMPLOYEES COMPENSATION ACT - EMPLOYEES' COMPENSATION FUND	0		
	ENTITLEMENTS OF FORMER PRESIDENTS/HEADS OF STATE AND VICE-PRESIDENTS/CHIEFS OF GENERAL STAFF	0		
	INSURANCE OF SENSITIVE ASSETS/CORPERS	0		
	VGF RUNNING COSTS	0		
	BENEFITS OF RETIRED HEADS OF THE CIVIL SERVICE OF THE FEDERATION AND FEDERAL PERMANENT SECRETARIES.	0		
	PAYMENT TO NIGERIAN ARMY QUICK RESPONSE GROUP INCLUDING ARREARS	0		
	PRESIDENTIAL AMNESTY PROGRAMME	2,000,000,000		
	STIPENDS AND ALLOWANCES OF 30,000 NIGER DELTA EX-MILITANTS	0		
	OPERATIONAL COST	0		
	REINTEGRATION OF TRANSFORMED EX-MILITANTS	3,500,000,000		
	REINSERTION/TRANSITION SAFETY ALLOWANCES FOR 3,642 EX-MILITANTS (3RD PHASE)	0		
	2013 REINTEGRATION COMMITMENTS	-1,500,000,000		
	<u>CAPITAL SUPPLEMENTATION</u>			

S/N	MDA	PERSONNEL COST	OVERHEAD COST	CAPITAL ALLOCATION
	TOTAL ALLOCATION:			-45,329,769,898
	ADJUSTMENT TO CAPITAL COSTS			-400,000,000
	VIABILITY GAP FUND - PPP			-500,000,000
	JOB CREATION			0
	COUNTERPART FUNDING INCLUDING GLOBAL FUND/HEALTH			0
	ARREARS OF COUNTERPART FUNDING			0
	MULTI YEAR TARIFF ORDER			-500,000,000
	PHASE I: PROGRAMM AND PROJECT PORTFOLIO MANAGEMENT FOR PILOT MDAs			0
	QUICK WINS - COMPLETION OF 2008 & 2009 PROJECTS			0
	CONDITIONAL GRANTS AND SOCIAL SAFETY NETS (MDGS)			0
	SUPPORT TO UNDP MILLENIUM CAMPAIGN PROGRAMME NIGERIA IN AFRICA/AFRICAN PARLIMENTARIAN PROGRAMME			0
	2011 AND 2012 M&E			0
	CONSULTANCY, SURVEY AND SHORT TERM STUDIES			0
	COMMUNICATIONS AND ADVOCACY			0
	MDGs SPECIAL PROJECTS			0
	SPECIAL INTERVENTION			-50,929,769,898
	SPECIAL INTERVENTION MDG 1			13,200,000,000
	SPECIAL INTERVENTION MDG 2			10,560,000,000
	CONSTRUCTION OF BOREHOLES, SKILL ACQUISITION CENTRES AND PROVISION OF SOLAR STREET LIGHTS IN BAUCHI CENTRAL SENATORIAL DISTRICT, BAUCHI STATE.			-240,000,000
	CONSTRUCTION OF BOREHOLES, SKILL ACQUISITION CENTRES AND PROVISION OF SOLAR STREET LIGHTS IN BAUCHI CENTRAL SENATORIAL DISTRICT, BAUCHI STATE.			-1,000,000,000
	MDG'S SPECIAL PROJECTS IN KANO NORTH SENATORIAL DISTRICT			-1,000,000,000
	SKILL AQUISION CENTRE IN OKPO, OLAMABORO LGA			-13,182,379
	SKILL AQUISION CENTRE IN AYNGBA DEKINA LGA			-13,182,379
	SKILL AQUISION CENTRE IN IN IDAH, IDAH LGA			-13,182,379
	500 KVA TRANSFORMER IN DEKINA TOWN, DEKINA LGA			-5,137,500
	500 KVA TRANSFORMERS IN OGUNA, BASSA LGA			-3,512,321
	SOLAR STREET LIGHT IN AGBADUMA, OLAMABORO WARD II 7 X 600			-4,200,000
	CONSTRUCTION OF 3 CLASSROOM BLOCKS WITHOUT BOREHOLES IN OGODO, ANKPA SUBURB II, ANKPA LGA			-16,400,338
	CONSTRUCTION OF 3 CLASSROOM BLOCKS WITHOUT BOREHOLES IN SABON GARI ABEJUKOLO, OMALA LGA			-16,400,338
	CONSTRUCTION OF 3 CLASSROOM BLOCKS WITHOUT BOREHOLES IN UGBANAKA IGAH, OLAMABORO LGA			-16,400,338
	CONSTRUCTION OF 3 CLASSROOM BLOCKS WITHOUT BOREHOLES IN ABOCHO TOWN DEKINA LGA			-16,400,338

S/N	MDA	PERSONNEL COST	OVERHEAD COST	CAPITAL ALLOCATION
	CONSTRUCTION OF 3 CLASSROOM BLOCKS WITHOUT BOREHOLES IN UKWALA, IDAH LGA			-16,400,338
	CONSTRUCTION OF 3 CLASSROOM BLOCKS WITHOUT BOREHOLES IN OUMA, BASSA LGA			-16,400,338
	CONSTRUCTION OF 3 CLASSROOM BLOCKS WITHOUT BOREHOLES IN OGBONICHA, OFU LGA			-16,400,338
	CONSTRUCTION OF 3 CLASSROOM BLOCKS WITHOUT BOREHOLES IN OFORACHI WARD I, IGALAMELA LGA			-16,400,338
	CONSTRUCTION OF 3 CLASSROOM BLOCKS WITHOUT BOREHOLES IN ONYEDEGA-IBAJI LGA	2,935,000,000		-16,400,338
	PAYMENT OF LOCAL CONTRACTORS' DEBTS			0
	POLICE REFORMS FUND (SHARE OF FGN)			-2,000,000,000
	BANK OF AGRICULTURE			-500,000,000
	NIGERIAN EXPORT - IMPORT BANK - SHARE OF EQUITY			0
	ROYAL SWAZILAND SUGAR CORPORATION			0
	PETROLEUM TECHNOLOGY DEVELOPMENT FUND			0
	SINKING FUND FOR INFRASTRUCTURAL DEVELOPMENT			-8,000,000,000
	LANDS AND HOUSING (2010 OUTSTANDING LIABILITIES)			0
	SPORTS DEVELOPMENT			0
	ENERGY COMMISSION OF NIGERIA (2010 OUTSTANDING LIABILITIES)			0
	PHCN PRIVATISATION			0
	FUNDING OF GALAXY BACKBONE INFRASTRUCTURE			-60,000,000
	NELMCO			-1,000,000,000
	BULK TRADERS			-2,000,000,000
	CAPITAL DEVELOPMENT OF NATIONAL INSTITUTE FOR LEGISLATIVE STUDIES (NILS)			0
	COURT SECURITY PROGRAMME			-760,000,000
	STRENGTHENING OF CAPACITY OF OSA OF PRESIDENT ON NASS			0
	NEW NIGERIAN NEWSPAPERS LIABILITY			0
	REFUND TO STATES FOR FEDERAL ROAD PROJECTS			0
	SPECIAL INITIATIVE FOR WOMEN PARTICIPATION IN AGRICULTURE, WATER, SPORT, COMMUNICATION TECHNOLOGY ETC.			0
	ACTIVATION OF NIGERIAN AIRFORCE C - 130 AIRCRAFT - (NAF 913) AND (NAF 197)			0
	PAYMENT FOR MATURING DOMESTIC BONDS			0
	SINKING FUND FOR RETIRING FUTURE MATURED BONDS			0
	GAS REVOLUTION INITIATIVE: DREDGING OF ESCRAVOS RIVER			0
	GIFMIS CAPITAL			0
	BANK OF INDUSTRY			0
	IPPIS CAPITAL			0
	2011 ELECTION VIOLENCE AND CIVIL DISTURBANCES (DAMAGE DONE TO PUBLIC PROPERTIES AND PLACES OF WORSHIP)			0

	2013 APPROPRIATION ACT	2013 AMENDMENT BUDGET	VARIANCE
	=N=	=N=	=N=
PART A - STATUTORY TRANSFERS			
STATUTORY TRANSFERS			
NATIONAL JUDICIAL COUNCIL	67,000,000,000	67,000,000,000	0
NIGER-DELTA DEVELOPMENT COMMISSION	61,347,000,000	61,347,000,000	0
UNIVERSAL BASIC EDUCATION	76,279,000,000	76,279,000,000	0
NATIONAL ASSEMBLY	150,000,000,000	150,000,000,000	0
INEC	32,077,200,000	32,087,000,000	9,800,000
NATIONAL HUMAN RIGHT COMMISSION	1,350,000,000	1,350,000,000	0
TOTAL - STATUTORY TRANSFERS	388,053,200,000	388,063,000,000	9,800,000
DEBT SERVICE			
DOMESTIC DEBTS	543,376,000,000	543,376,000,000	0
FOREIGN DEBTS	48,388,000,000	48,388,000,000	0
TOTAL - DEBT SERVICE	591,764,000,000	591,764,000,000	0
PART C - RECURRENT (NON-DEBT) EXPENDITURE			
MINISTRY/DEPARMENT/AGENCY			
PRESIDENCY	23,045,673,132	23,045,673,132	0
OFFICE OF THE SECRETARY TO THE GOVERNMENT	46,592,196,666	46,624,887,343	32,690,677
YOUTH DEVELOPMENT	79,338,039,939	79,480,470,319	142,430,380
POLICE AFFAIRS	4,813,243,421	4,226,147,419	-587,096,001
POLICE FORMATION AND COMMANDS	300,478,387,312	300,898,387,312	420,000,000
WOMEN AFFAIRS	1,558,553,446	1,584,697,896	26,144,449
AGRICULTURE & RURAL DEVELOPMENT	32,791,524,104	32,791,703,191	179,086
WATER RESOURCES	7,920,948,630	7,933,786,559	12,837,930
AUDITOR-GENERAL FOR THE FEDERATION	2,708,223,326	2,708,223,326	0
INDEPENDENT CORRUPT PRACTICES AND OTHER RELATED OFFENCES COMMISSION	4,309,433,001	4,309,433,225	224
DEFENCE/MOD/ARMY/AIR FORCE/NAVY	304,913,982,304	301,295,125,955	-3,618,856,348
EDUCATION	366,247,658,676	367,375,116,880	1,127,458,204
FOREIGN AFFAIRS	47,463,460,688	47,424,891,415	-38,569,273
FINANCE	11,486,336,130	11,486,336,130	0
HEALTH	222,453,995,179	223,066,596,417	612,601,237
TRADE AND INVESTMENT	12,863,246,653	12,987,724,140	124,477,487
INFORMATION	21,996,672,997	22,146,665,960	149,992,963
COMMUNICATION TECHNOLOGY	10,737,698,386	10,437,378,241	-300,320,144
INTERIOR	146,153,093,835	146,653,093,835	500,000,000
OFFICE OF THE HEAD OF SERVICE OF THE	7,609,563,035	7,609,563,035	0
JUSTICE	20,903,445,047	20,940,921,250	37,476,203
LABOUR AND PRODUCTIVITY	8,177,764,515	8,179,103,205	1,338,690
POWER	4,217,589,189	4,262,379,894	44,790,705
SCIENCE AND TECHNOLOGY	22,326,203,613	23,074,129,609	747,925,996
TRANSPORT	8,341,300,914	7,978,300,914	-363,000,000
PETROLEUM RESOURCES	52,334,291,536	52,334,291,536	0
WORKS	26,590,178,318	30,960,723,708	4,370,545,390
LANDS & HOUSING	5,581,294,683	5,650,817,807	69,523,124
MINES & STEEL DEVELOPMENT	10,339,361,392	10,462,509,363	123,147,971
AVIATION	6,490,890,397	6,490,890,397	0
NATIONAL SALARIES, INCOMES & WAGES	720,007,125	720,007,125	0
ENVIRONMENT	13,798,035,554	14,265,569,069	467,533,515
TOURISM, CULTURE & NATIONAL ORIENTATION	18,299,958,076	18,481,273,443	181,315,368
NATIONAL PLANNING COMMISSION	6,469,731,843	6,368,991,000	-100,740,842
NATIONAL SPORTS COMMISSION	7,215,332,170	7,271,984,928	56,652,759

	2013 APPROPRIATION ACT	2013 AMENDMENT BUDGET	VARIANCE
	=N=	=N=	=N=
OFFICE OF THE NATIONAL SECURITY ADVISER	66,458,643,581	66,458,643,581	0
NIGER-DELTA	2,392,377,074	2,408,205,610	15,828,536
SPECIAL DUTIES	319,577,460	319,577,460	0
FISCAL RESPONSIBILITY COMMISSION	522,362,729	522,362,729	0
INFRASTRUCTURAL CONCESSION REGULATORY COMMISSION	811,836,900	811,836,900	0
SUB-TOTAL: EXECUTIVE	1,937,953,884,064	1,942,048,421,260	4,094,537,196
FEDERAL EXECUTIVE BODIES			
NATIONAL POPULATION COMMISSION	5,455,206,613	5,455,206,613	0
CODE OF CONDUCT BUREAU	1,509,779,059	1,509,779,059	-0
CODE OF CONDUCT TRIBUNAL	442,630,987	442,630,987	0
PUBLIC COMPLAINTS COMMISSION	4,271,150,703	2,577,801,891	-1,693,348,812
REVENUE MOBILISATION ALLOCATION & FISCAL COMMISSION	1,937,355,856	1,937,355,856	0
FEDERAL CIVIL SERVICE COMMISSION	1,250,663,131	1,250,663,131	0
POLICE SERVICE COMMISSION	759,403,737	759,403,737	0
FEDERAL CHARACTER COMMISSION	2,145,389,791	2,145,389,791	0
SUB-TOTAL: FEDERAL EXECUTIVE BODIES	17,771,579,876	16,078,231,064	-1,693,348,813
SERVICE-WIDE VOTES AND PENSIONS			
EXPENDITURE ITEMS			
PENSIONS AND GRATUITIES			
TOTAL ALLOCATION:	143,416,633,512	143,236,495,795	-180,137,717
OFFICE OF THE HEAD OF THE CIVIL SERVICE (CIVILIAN PENSION)	17,000,000,000	17,000,000,000	0
PENSIONS	14,249,000,000	14,249,000,000	0
GRATUITIES	2,300,000,000	2,300,000,000	0
PENSION RUNNING COST INCLUDING VERIFICATION EXERCISE IN 2012	201,000,000	201,000,000	0
REINBURSEMENT TO STATES	250,000,000	250,000,000	0
MILITARY PENSIONS AND GRATUITIES (DMP)	59,467,822,284	59,467,822,284	0
PENSIONS	53,138,300,710	53,138,300,710	0
2013 RETIREES	2,656,915,035	2,656,915,035	0
DEATH BENEFITS	2,656,915,035	2,656,915,035	0
ADMIN. CHARGES	265,691,504	265,691,504	0
PENSION RUNNING COST	600,000,000	600,000,000	0
YEARLY VERIFICATION EXERCISE	150,000,000	150,000,000	0
POLICE PENSIONS AND GRATUITIES	7,180,137,717	7,180,137,717	0
PENSIONS	6,936,761,697	6,936,761,697	0
PENSION RUNNING COST/BIOMETRIC DATA CAPTURE AND VERIFICATION EXERCISES FOR THE YEAR	243,376,020	243,376,020	0
CUSTOMS, IMMIGRATION AND PRISONS PENSION OFFICE	7,180,137,717	7,000,000,000	-180,137,717
PENSIONS	6,936,761,697	6,960,000,000	23,238,303
PENSION RUNNING COST	243,376,020	40,000,000	-203,376,020
UNIVERSITIES' PENSIONS INCLUDING ARREARS	13,000,000,000	13,000,000,000	0
PENSIONS	13,000,000,000	13,000,000,000	0
PARASTATALS' PENSION AND RAILWAY PENSIONS	26,642,669,404	26,642,669,404	0
PENSIONS	26,642,669,404	26,642,669,404	0
PRE-1996 NIGERIA RAILWAY CORPORATION PENSION	1,707,141,550	1,707,141,550	0

	2013 APPROPRIATION ACT	2013 AMENDMENT BUDGET	VARIANCE
	=N=	=N=	=N=
PENSIONS	1,667,141,550	1,667,141,550	0
PENSION RUNNING COST	40,000,000	40,000,000	0
DEPARTMENT OF STATE SECURITY	7,698,013,136	7,698,013,136	0
PENSIONS (INCLUDING ARREARS)	7,698,013,136	7,698,013,136	0
NIGERIA INTELLIGENCE AGENCY	3,540,711,704	3,540,711,704	0
PENSIONS/DEPENDANTS BENEFITS	3,540,711,704	3,540,711,704	0
SERVICE WIDE VOTES			
TOTAL ALLOCATION:	316,622,241,988	316,802,241,988	180,000,000
ARREARS OF PAYG PENSION	5,000,000,000	5,000,000,000	0
INCREASES IN PENSION RATES (PARASTATALS)	5,500,000,000	5,500,000,000	0
IPPIS	500,000,000	500,000,000	0
PAYMENT OF OUTSTANDING DEATH BENEFIT TO CIVIL SERVANTS	500,000,000	500,000,000	0
PAYMENT INTO THE REDEMPTION FUND (5% OF TOTAL PERSONNEL COST)	70,163,435,652	70,163,435,652	0
ARREARS OF POLICE DEATH BENEFITS (2004 - 2010)	3,750,000,000	3,750,000,000	0
GROUP LIFE INSURANCE FOR ALL MDAs	5,067,719,959	5,067,719,959	0
GROUP LIFE INSURANCE FOR POLICE	3,536,428,063	3,536,428,063	0
GROUP LIFE INSURANCE FOR ARMED FORCES	2,395,851,978	2,395,851,978	0
NHIS (MILITARY RETIREES)	3,544,110,811	3,544,110,811	0
ADMINISTRATION AND MONITORING OF (OHCSF) GROUP LIFE	36,000,000	36,000,000	0
PUBLIC SERVICE WAGE ADJUSTMENT FOR MDAs (INCLUDING ARREARS OF PROMOTION AND SALARY INCREASES)	50,000,000,000	50,000,000,000	0
OPERATIONS - INTERNAL FOR THE ARMED FORCES	16,107,616,635	16,107,616,635	0
JUDGEMENT DEBTS	5,000,000,000	5,000,000,000	0
CONTRIBUTION TO INTERNATIONAL ORGANISATIONS	8,000,000,000	8,000,000,000	0
ASSESSED CONTRIBUTION TO AFRICAN UNION AND EXTERNAL FINANCIAL OBLIGATIONS	4,120,000,000	4,500,000,000	380,000,000
MARGIN FOR INCREASES IN COSTS	5,000,000,000	6,200,000,000	1,200,000,000
CONTINGENCY	17,500,000,000	17,500,000,000	0
PUBLIC SERVICE REFORMS (INCLUDING PAYMENT BIO-METRIC VERIFICATION OF PARASTATALS'	1,000,000,000	1,000,000,000	0
MUSLIM/CHRISTIAN PILGRIMAGES	300,000,000	300,000,000	0
2013 ELECTION LOGISTICS SUPPORT	1,800,000,000	1,800,000,000	0
RECURRENT ADJUSTMENT	1,000,000,000	1,000,000,000	0
ARREARS OF MONETIZATION	5,049,600,000	5,649,600,000	600,000,000
EMPLOYEES COMPENSATION ACT - EMPLOYEES' COMPENSATION FUND	1,982,793,246	1,982,793,246	0
EMPLOYEES COMPENSATION ACT - EMPLOYEES' COMPENSATION FUND	5,500,000,000	5,500,000,000	0
ENTITLEMENTS OF FORMER PRESIDENTS/HEADS OF STATE AND VICE-PRESIDENTS/CHIEFS OF GENERAL STAFF	2,300,000,000	2,300,000,000	0
INSURANCE OF SENSITIVE ASSETS/CORPERS	1,497,889,667	1,497,889,667	0
VGf RUNNING COSTS	90,000,000	90,000,000	0
BENEFITS OF RETIRED HEADS OF THE CIVIL SERVICE OF THE FEDERATION AND FEDERAL PERMANENT SECRETARIES.	2,599,702,192	2,599,702,192	0
PAYMENT TO NIGERIAN ARMY QUICK RESPONSE GROUP INCLUDING ARREARS	8,000,000,000	8,000,000,000	0
PRESIDENTIAL AMNESTY PROGRAMME	66,781,093,786	64,781,093,786	-2,000,000,000

	2013 APPROPRIATION ACT	2013 AMENDMENT BUDGET	VARIANCE
	=N=	=N=	=N=
STIPENDS AND ALLOWANCES OF 30,000 NIGER DELTA EX-MILITANTS	23,625,000,000	23,625,000,000	0
OPERATIONAL COST	3,699,933,814	3,699,933,814	0
REINTEGRATION OF TRANSFORMED EX-MILITANTS	38,909,859,972	35,409,859,972	-3,500,000,000
REINSERTION/TRANSITION SAFETY ALLOWANCES FOR 3,642 EX-MILITANTS (3RD PHASE)	546,300,000	546,300,000	0
2013 REINTEGRATION COMMITMENTS	0	1,500,000,000	1,500,000,000
TOTAL CRF CHARGES	460,038,875,500	460,038,737,783	-137,717
TOTAL RECURRENT (NON-DEBT)	2,415,764,339,440	2,418,165,390,107	2,401,050,667
PART D - CAPITAL EXPENDITURE			
MINISTRY/DEPARMENT/AGENCY			
PRESIDENCY	13,321,000,000	13,627,764,670	306,764,670
OFFICE OF THE SECRETARY TO THE GOVERNMENT OF THE FEDERATION (SGF)	32,591,731,529	31,090,731,530	-1,500,999,999
YOUTH DEVELOPMENT	8,067,100,000	7,300,500,000	-766,600,000
POLICE AFFAIRS	4,425,000,000	5,731,840,000	1,306,840,000
POLICE FORMATION AND COMMANDS	14,096,000,000	12,201,000,000	-1,895,000,000
WOMEN AFFAIRS	3,065,884,470	3,891,000,000	825,115,530
AGRICULTURE & RURAL DEVELOPMENT	50,647,871,428	49,822,871,428	-825,000,000
WATER RESOURCES	80,306,966,365	70,345,861,913	-9,961,104,452
AUDITOR-GENERAL FOR THE FEDERATION	647,620,000	670,000,000	22,380,000
INDEPENDENT CORRUPT PRACTICES AND OTHER RELATED OFFENCES COMMISSION	160,000,000	160,000,000	0
DEFENCE/MOD/ARMY/AIR FORCE/NAVY	59,251,899,999	53,798,000,000	-5,453,899,999
EDUCATION	71,230,438,355	64,414,020,959	-6,816,417,397
FEDERAL CAPITAL TERRITORY ADMINISTRATION	56,600,000,000	56,000,000,000	-600,000,000
FOREIGN AFFAIRS	24,161,948,470	23,706,602,870	-455,345,600
FINANCE	3,523,615,980	3,273,615,980	-250,000,000
HEALTH	60,047,469,275	56,744,229,454	-3,303,239,821
TRADE AND INVESTMENT	7,926,056,834	7,024,076,834	-901,980,000
INFORMATION	5,822,492,294	5,968,492,294	146,000,000
COMMUNICATION TECHNOLOGY	5,728,133,573	5,218,133,573	-510,000,000
INTERIOR	11,431,540,679	9,486,540,679	-1,945,000,000
OFFICE OF THE HEAD OF SERVICE OF THE	5,700,275,000	5,600,000,000	-100,275,000
JUSTICE	1,510,801,961	1,510,801,960	-0
LABOUR AND PRODUCTIVITY	4,325,166,667	4,196,455,466	-128,711,201
POWER	73,347,958,463	72,695,378,866	-652,579,597
SCIENCE AND TECHNOLOGY	16,346,250,059	15,054,034,428	-1,292,215,631
TRANSPORT	44,527,673,725	44,462,673,724	-65,000,001
PETROLEUM RESOURCES	8,576,900,000	8,583,000,000	6,100,000
WORKS	164,661,148,188	158,960,800,000	-5,700,348,188
LANDS & HOUSING	26,597,813,594	26,656,188,519	58,374,925
MINES & STEEL DEVELOPMENT	3,380,000,000	3,300,000,000	-80,000,000
AVIATION	48,360,000,000	47,000,000,000	-1,360,000,000
NATIONAL SALARIES, INCOMES & WAGES COMMISSION	250,000,000	250,000,000	0
ENVIRONMENT	13,455,803,055	10,980,903,055	-2,474,900,000

	2013 APPROPRIATION ACT	2013 AMENDMENT BUDGET	VARIANCE
	=N=	=N=	=N=
TOURISM, CULTURE & NATIONAL ORIENTATION	5,145,500,000	5,122,600,000	-22,900,000
NATIONAL PLANNING COMMISSION	2,800,000,000	2,800,000,000	0
NATIONAL SPORTS COMMISSION	2,013,000,000	1,963,000,000	-50,000,000
OFFICE OF THE NATIONAL SECURITY ADVISER	50,000,000,000	50,000,000,000	0
NIGER-DELTA	62,399,922,222	61,362,222,222	-1,037,700,000
SPECIAL DUTIES	200,000,000	200,000,000	0
FISCAL RESPONSIBILITY COMMISSION	70,000,000	70,000,000	0
INFRASTRUCTURAL CONCESSION REGULATORY COMMISSION	60,000,000	60,000,000	0
SUB-TOTAL: EXECUTIVE	1,046,780,982,184	1,001,303,340,423	-45,477,641,761
FEDERAL EXECUTIVE BODIES			
NATIONAL POPULATION COMMISSION	1,500,000,000	1,500,000,000	0
CODE OF CONDUCT BUREAU	1,500,000,096	1,500,000,096	0
CODE OF CONDUCT TRIBUNAL	80,000,000	80,000,000	0
PUBLIC COMPLAINTS COMMISSION	#REF!	550,000,000	#REF!
REVENUE MOBILISATION ALLOCATION & FISCAL COMMISSION	2,325,460,199	1,650,000,000	-675,460,199
FEDERAL CIVIL SERVICE COMMISSION	380,000,000	380,000,000	0
POLICE SERVICE COMMISSION	1,470,000,000	1,470,000,000	0
FEDERAL CHARACTER COMMISSION	70,000,000	70,000,000	0
SUB-TOTAL: FEDERAL EXECUTIVE BODIES	#REF!	7,200,000,096	#REF!
CAPITAL SUPPLEMENTATION			
TOTAL ALLOCATION:	534,745,694,780	580,075,464,678	45,329,769,898
ADJUSTMENT TO CAPITAL COSTS	4,600,000,000	5,000,000,000	400,000,000
VIABILITY GAP FUND - PPP	4,500,000,000	5,000,000,000	500,000,000
JOB CREATION	15,000,000,000	15,000,000,000	0
COUNTERPART FUNDING INCLUDING GLOBAL FUND/HEALTH	4,800,000,000	4,800,000,000	0
ARREARS OF COUNTERPART FUNDING	2,420,000,000	2,420,000,000	0
MULTI YEAR TARIFF ORDER	19,500,000,000	20,000,000,000	500,000,000
PHASE I: PROGRAMM AND PROJECT PORTFOLIO MANAGEMENT FOR PILOT MDAs	500,000,000	500,000,000	0
QUICK WINS - COMPLETION OF 2008 & 2009 PROJECTS	1,700,000,000	1,700,000,000	0
CONDITIONAL GRANTS AND SOCIAL SAFETY NETS (MDGS)	67,000,000,000	67,000,000,000	0
SUPPORT TO UNDP MILLENIUM CAMPAIGN PROGRAMME NIGERIA IN AFRICA/AFRICAN PARLIMENTARIAN PROGRAMME	400,000,000	400,000,000	0
2011 AND 2012 M&E	3,450,000,000	3,450,000,000	0
CONSULTANCY, SURVEY AND SHORT TERM STUDIES	863,000,000	863,000,000	0
COMMUNICATIONS AND ADVOCACY	860,000,000	860,000,000	0
MDGs SPECIAL PROJECTS	8,100,000,000	8,100,000,000	0
SPECIAL INTERVENTION	0	50,929,769,898	50,929,769,898
SPECIAL INTERVENTION MDG 1	13,455,000,000	255,000,000	-13,200,000,000
SPECIAL INTERVENTION MDG 2	10,800,000,000	240,000,000	-10,560,000,000
**CONSTRUCTION OF BOREHOLES, SKILL ACQUISITION CENTRES AND PROVISION OF SOLAR STREET LIGHTS IN BAUCHI CENTRAL SENATORIAL DISTRICT, BAUCHI STATE.	0	240,000,000	240,000,000

	2013 APPROPRIATION ACT	2013 AMENDMENT BUDGET	VARIANCE
	=N=	=N=	=N=
**CONSTRUCTION OF BOREHOLES, SKILL ACQUISITION CENTRES AND PROVISION OF SOLAR STREET LIGHTS IN BAUCHI CENTRAL SENATORIAL DISTRICT, BAUCHI STATE.	0	1,000,000,000	1,000,000,000
**MDG'S SPECIAL PROJECTS IN KANO NORTH SENATORIAL DISTRICT	0	1,000,000,000	1,000,000,000
**SKILL AQUISITION CENTRE IN OKPO, OLAMABORO LGA	0	13,182,379	13,182,379
**SKILL AQUISITION CENTRE IN AYNGBA DEKINA LGA	0	13,182,379	13,182,379
**SKILL AQUISITION CENTRE IN IN IDAH, IDAH LGA	0	13,182,379	13,182,379
**500 KVA TRANSFORMER IN DEKINA TOWN, DEKINA LGA	0	5,137,500	5,137,500
**500 KVA TRANSFORMERS IN OGUNA, BASSA LGA	0	3,512,321	3,512,321
**SOLAR STREET LIGHT IN AGBADUMA, OLAMABORO WARD II 7 X 600	0	4,200,000	4,200,000
**CONSTRUCTION OF 3 CLASSROOM BLOCKS WITHOUT BOREHOLES IN OGODO, ANKPA SUBURB II, ANKPA LGA	0	16,400,338	16,400,338
**CONSTRUCTION OF 3 CLASSROOM BLOCKS WITHOUT BOREHOLES IN SABON GARI ABEJUKOLO, OMALA LGA	0	16,400,338	16,400,338
**CONSTRUCTION OF 3 CLASSROOM BLOCKS WITHOUT BOREHOLES IN UGBANAKA IGAH, OLAMABORO LGA	0	16,400,338	16,400,338
**CONSTRUCTION OF 3 CLASSROOM BLOCKS WITHOUT BOREHOLES IN ABOCHO TOWN DEKINA LGA	0	16,400,338	16,400,338
**CONSTRUCTION OF 3 CLASSROOM BLOCKS WITHOUT BOREHOLES IN UKWALA, IDAH LGA	0	16,400,338	16,400,338
**CONSTRUCTION OF 3 CLASSROOM BLOCKS WITHOUT BOREHOLES IN OUMA, BASSA LGA	0	16,400,338	16,400,338
**CONSTRUCTION OF 3 CLASSROOM BLOCKS WITHOUT BOREHOLES IN OGBONICHA, OFU LGA	0	16,400,338	16,400,338
**CONSTRUCTION OF 3 CLASSROOM BLOCKS WITHOUT BOREHOLES IN OFORACHI WARD I, IGALAMELA LGA	0	16,400,338	16,400,338
**CONSTRUCTION OF 3 CLASSROOM BLOCKS WITHOUT BOREHOLES IN ONYEDEGA-IBAJI LGA	0	16,400,338	16,400,338
** These are Constituency projects being part of the list of N100billion Special Intervention which members put under Capital supplementation			
PAYMENT OF LOCAL CONTRACTORS' DEBTS	38,000,000,000	38,000,000,000	0
POLICE REFORMS FUND (SHARE OF FGN)	20,000,000,000	22,000,000,000	2,000,000,000
BANK OF AGRICULTURE	500,000,000	1,000,000,000	500,000,000
NIGERIAN EXPORT - IMPORT BANK - SHARE OF EQUITY	1,500,000,000	1,500,000,000	0
SINKING FUND FOR INFRASTRUCTURAL DEVELOPMENT	57,000,000,000	65,000,000,000	8,000,000,000
LANDS AND HOUSING (2010 OUTSTANDING LIABILITIES)	12,000,000,000	12,000,000,000	0
SPORTS DEVELOPMENT	3,000,000,000	3,000,000,000	0
ENERGY COMMISSION OF NIGERIA (2010 OUTSTANDING LIABILITIES)	8,000,000,000	8,000,000,000	0
PHCN PRIVATISATION	45,000,000,000	45,000,000,000	0

	2013 APPROPRIATION ACT	2013 AMENDMENT BUDGET	VARIANCE
	=N=	=N=	=N=
FUNDING OF GALAXY BACKBONE INFRASTRUCTURE	4,000,000,000	4,060,000,000	60,000,000
NELMCO	13,000,000,000	14,000,000,000	1,000,000,000
BULK TRADERS	14,000,000,000	16,000,000,000	2,000,000,000
CAPITAL DEVELOPMENT OF NATIONAL INSTITUTE FOR LEGISLATIVE STUDIES (NILS)	5,000,000,000	5,000,000,000	0
COURT SECURITY PROGRAMME	5,000,000,000	5,760,000,000	760,000,000
STRENGTHENING OF CAPACITY OF OSA OF PRESIDENT ON NASS	200,000,000	200,000,000	0
NEW NIGERIAN NEWSPAPERS LIABILITY	850,000,000	850,000,000	0
REFUND TO STATES FOR FEDERAL ROAD PROJECTS	20,000,000,000	20,000,000,000	0
SPECIAL INITIATIVE FOR WOMEN PARTICIPATION IN AGRICULTURE, WATER, SPORT, COMMUNICATION TECHNOLOGY ETC.	3,000,000,000	3,000,000,000	0
ACTIVATION OF NIGERIAN AIRFORCE C - 130 AIRCRAFT - (NAF 913) AND (NAF 197)	9,000,000,000	9,000,000,000	0
PAYMENT FOR MATURING DOMESTIC BONDS	75,000,000,000	75,000,000,000	0
SINKING FUND FOR RETIRING FUTURE MATURED BONDS	25,000,000,000	25,000,000,000	0
GAS REVOLUTION INITIATIVE: DREDGING OF ESCRAVOS RIVER	8,000,000,000	8,000,000,000	0
GIFMIS CAPITAL	1,000,000,000	1,000,000,000	0
BANK OF INDUSTRY	1,500,000,000	1,500,000,000	0
IPPIS CAPITAL	1,500,000,000	1,500,000,000	0
2011 ELECTION VIOLENCE AND CIVIL DISTURBANCES (DAMAGE DONE TO PUBLIC PROPERTIES AND PLACES OF WORSHIP)	5,747,694,780	5,747,694,780	0
TOTAL - CAPITAL SUPPLEMENTATION	534,745,694,780	580,075,464,678	45,329,769,898
TOTAL CAPITAL EXPENDITURE	#REF!	1,588,578,805,197	#REF!
AGGREGATE EXPENDITURE	#REF!	4,986,571,195,303	#REF!

SUMMARY OF 2013 AMENDMENT BUDGET					
S/N	DETAILS	APPROPRIATION	AMENDMENT	VARIANCE	REMARKS
		(=N=)	(=N=)	(=N=)	
1	MDAs PERSONNEL COSTS	1,688,273,401,493	1,721,063,251,548	32,789,850,055	To meet MDAs salary shortfalls
2	MDAs OVERHEAD COSTS	237,874,402,163	237,874,402,163	0	
3	CAPITAL SPENDING	1,621,455,655,251	1,588,578,805,197	-32,876,850,055	Inclusive of Special Intervention Projects and the Inst. Of Legislative Studies
4	PENSIONS AND GRATUITIES	143,236,495,795	143,236,495,795	0	
5	SERVICE - WIDE VOTES	316,802,241,988	316,802,241,988	0	
6	STATUTORY TRANSFERS	387,976,000,000	388,063,000,000	87,000,000	Special intervention allocation to INEC
7	DEBT SERVICE	591,764,000,000	591,764,000,000	0	
		4,987,382,196,690	4,987,382,196,690		

2013 AMENDMENT PROPOSAL			
	AMENDMENT NASS	PROPOSED AMENDMENT	VARIANCE
	PERSONNEL COST		
PRESIDENCY	11,476,593,929	11,476,593,929	0
OFFICE OF THE SECRETARY TO THE GOVERNMENT OF THE FEDERATION (SGF)	38,486,067,566	38,514,611,147	28,543,581
YOUTH DEVELOPMENT	70,432,806,993	70,489,673,222	56,866,228
POLICE AFFAIRS	3,347,221,060	3,706,627,501	359,406,441
POLICE FORMATION AND COMMANDS	292,794,434,937	292,794,434,937	0
WOMEN AFFAIRS	855,879,086	880,793,211	24,914,125
AGRICULTURE & RURAL DEVELOPMENT	29,899,797,813	29,857,797,813	-42,000,000
WATER RESOURCES	6,455,390,348	6,466,599,675	11,209,327
AUDITOR-GENERAL FOR THE FEDERATION	1,815,699,618	1,815,699,618	0
INDEPENDENT CORRUPT PRACTICES AND OTHER RELATED OFFENCES COMMISSION	3,436,008,962	3,436,008,962	0
DEFENCE/MOD/ARMY/AIR FORCE/NAVY	265,624,239,927	265,524,239,927	-100,000,000
EDUCATION	343,078,926,591	343,949,848,547	870,921,956
FOREIGN AFFAIRS	22,850,965,281	22,972,877,513	121,912,232
FINANCE	6,056,366,976	6,056,366,976	0
HEALTH	215,475,965,112	215,837,241,624	361,276,512
TRADE AND INVESTMENT	10,181,970,904	10,299,388,756	117,417,852
INFORMATION	18,229,447,942	18,492,929,567	263,481,626
COMMUNICATION TECHNOLOGY	10,054,947,223	9,781,113,840	-273,833,383
INTERIOR	134,316,480,680	134,316,480,680	0
OFFICE OF THE HEAD OF SERVICE OF THE FEDERATION	5,372,778,576	5,372,778,576	0
JUSTICE	15,335,907,570	15,368,629,591	32,722,022
LABOUR AND PRODUCTIVITY	6,983,498,699	6,983,498,699	0
POWER	3,087,047,496	3,126,156,112	39,108,616
SCIENCE AND TECHNOLOGY	18,533,708,508	19,017,086,651	483,378,143
TRANSPORT	7,084,575,156	7,084,575,156	0
PETROLEUM RESOURCES	50,483,648,005	50,483,648,005	0
WORKS	7,699,135,259	7,842,450,653	143,315,394
LANDS & HOUSING	5,220,688,888	5,220,688,888	0
MINES & STEEL DEVELOPMENT	8,838,729,244	8,921,157,009	82,427,765
AVIATION	5,119,832,739	5,119,832,739	0
NATIONAL SALARIES, INCOMES & WAGES COMMISSION	566,737,328	566,737,328	0
ENVIRONMENT	11,478,200,568	11,601,297,887	123,097,318
TOURISM, CULTURE & NOA	14,621,523,124	14,630,704,526	9,181,402
NATIONAL SPORTS COMMISSION	1,594,219,370	1,643,685,235	49,465,865
OFFICE OF THE NATIONAL SECURITY ADVISER	50,661,922,065	50,661,922,065	0
SPECIAL DUTIES	157,012,903	157,012,903	0
FISCAL RESPONSIBILITY COMMISSION	246,567,894	246,567,894	0
INFRASTRUCTURAL CONCESSION REGULATORY COMMISSION	564,212,120	564,212,120	0
NATIONAL POPULATION COMMISSION	5,079,307,342	5,079,307,342	0
CODE OF CONDUCT BUREAU	1,164,788,530	1,164,788,530	0
CODE OF CONDUCT TRIBUNAL	295,117,504	295,117,504	0
PUBLIC COMPLAINTS COMMISSION	2,616,216,930	2,206,098,137	-410,118,793

	AMENDMENT NASS	PROPOSED AMENDMENT	VARIANCE
REVENUE MOBILISATION ALLOCATION & FISCAL COMMISSION	1,376,991,206	1,376,991,206	0
FEDERAL CIVIL SERVICE COMMISSION	649,230,298	649,230,298	0
POLICE SERVICE COMMISSION	434,206,997	434,206,997	0
FEDERAL CHARACTER COMMISSION	1,779,443,421	1,779,443,421	0
	OVERHEAD COST		
YOUTH DEVELOPMENT	8,905,232,946	8,990,797,097	85,564,151
POLICE AFFAIRS	1,466,022,360	519,519,918	-946,502,442
POLICE FORMATION AND COMMANDS	7,683,952,375	8,103,952,375	420,000,000
AGRICULTURE & RURAL DEVELOPMENT	3,215,268,469	3,095,676,467	-119,592,003
DEFENCE/MOD/ARMY/AIR FORCE/NAVY	39,289,742,377	35,770,886,028	-3,518,856,348
EDUCATION	23,168,732,086	23,425,268,334	256,536,248
FOREIGN AFFAIRS	24,612,495,407	24,452,013,902	-160,481,505
HEALTH	6,978,030,068	7,229,354,793	251,324,725
INFORMATION	3,767,225,056	3,653,736,393	-113,488,663
INTERIOR	11,836,613,155	12,336,613,155	500,000,000
SCIENCE AND TECHNOLOGY	3,792,495,105	4,057,042,958	264,547,853
TRANSPORT	1,256,725,758	893,725,758	-363,000,000
WORKS	18,891,043,059	23,118,273,055	4,227,229,996
ENVIRONMENT	2,319,834,986	2,664,271,183	344,436,197
TOURISM, CULTURE & NOA	3,678,434,951	3,850,568,917	172,133,966
NIGER-DELTA	1,475,169,903	1,508,124,417	32,954,514
PUBLIC COMPLAINTS COMMISSION	1,654,933,773	371,703,754	-1,283,230,019
FEDERAL CIVIL SERVICE COMMISSION	601,432,833	601,432,833	0
	SERVICE-WIDE VOTES		
MARGIN FOR INCREASES IN COSTS	5,000,000,000	6,200,000,000	1,200,000,000
RECURRENT ADJUSTMENT	5,049,600,000	5,649,600,000	600,000,000
PRESIDENTIAL AMNESTY PROGRAMME	66,781,093,786	64,781,093,786	-2,000,000,000
REINTEGRATION OF TRANSFORMED EX-MILITANTS	38,909,859,972	35,409,859,972	-3,500,000,000
2013 REINTEGRATION COMMITMENTS	0	1,500,000,000	1,500,000,000
	CAPITAL ALLOCATION		
PRESIDENCY	13,321,000,000	13,627,764,670	306,764,670
OFFICE OF THE SECRETARY TO THE GOVERNMENT OF THE FEDERATION (SGF)	32,591,731,529	31,090,731,530	-1,500,999,999
YOUTH DEVELOPMENT	8,067,100,000	7,300,500,000	-766,600,000
POLICE AFFAIRS	4,425,000,000	5,731,840,000	1,306,840,000
POLICE FORMATION AND COMMANDS	14,096,000,000	12,201,000,000	-1,895,000,000
AGRICULTURE & RURAL DEVELOPMENT	50,647,871,428	49,822,871,428	-825,000,000
WATER RESOURCES	80,306,966,365	70,345,861,913	-9,961,104,452
AUDITOR-GENERAL FOR THE FEDERATION	647,620,000	670,000,000	22,380,000
DEFENCE/MOD/ARMY/AIR FORCE/NAVY	59,251,899,999	53,798,000,000	-5,453,899,999
EDUCATION	71,230,438,355	64,414,020,959	-6,816,417,397
FEDERAL CAPITAL TERRITORY ADMINISTRATION	56,600,000,000	56,000,000,000	-600,000,000
FOREIGN AFFAIRS	24,161,948,470	23,706,602,870	-455,345,600
FINANCE	3,523,615,980	3,273,615,980	-250,000,000
HEALTH	60,047,469,275	56,744,229,454	-3,303,239,821

	AMENDMENT NASS	PROPOSED AMENDMENT	VARIANCE
TRADE AND INVESTMENT INFORMATION	7,926,056,834	7,024,076,834	-901,980,000
COMMUNICATION TECHNOLOGY	5,822,492,294	5,968,492,294	146,000,000
INTERIOR	5,728,133,573	5,218,133,573	-510,000,000
OFFICE OF THE HEAD OF SERVICE OF THE FEDERATION	11,431,540,679	9,486,540,679	-1,945,000,000
LABOUR AND PRODUCTIVITY	5,700,275,000	5,600,000,000	-100,275,000
POWER	4,325,166,667	4,196,455,466	-128,711,201
SCIENCE AND TECHNOLOGY	73,347,958,463	72,695,378,866	-652,579,597
TRANSPORT	16,346,250,059	15,054,034,428	-1,292,215,631
WORKS	44,527,673,725	44,462,673,724	-65,000,001
LANDS & HOUSING	164,661,148,188	158,960,800,000	-5,700,348,188
MINES & STEEL DEVELOPMENT	26,597,813,593	26,656,188,519	58,374,926
AVIATION	3,380,000,000	3,300,000,000	-80,000,000
ENVIRONMENT	48,360,000,000	47,000,000,000	-1,360,000,000
TOURISM, CULTURE & NOA	13,455,803,055	10,980,903,055	-2,474,900,000
NATIONAL SPORTS COMMISSION	5,145,500,000	5,122,600,000	-22,900,000
NIGER-DELTA	2,013,000,000	1,963,000,000	-50,000,000
PUBLIC COMPLAINTS COMMISSION	62,399,922,222	61,362,222,222	-1,037,700,000
REVENUE MOBILISATION ALLOCATION & FISCAL COMMISSION	#REF!	550,000,000	#REF!
	2,325,460,199	1,650,000,000	-675,460,199
CAPITAL SUPPLEMENTATION			
ADJUSTMENT TO CAPITAL COSTS			
VIABILITY GAP FUND - PPP	4,600,000,000	5,000,000,000	400,000,000
MDGs SPECIAL PROJECTS	4,500,000,000	5,000,000,000	500,000,000
SPECIAL INTERVENTION	8,100,000,000	8,100,000,000	0
SPECIAL INTERVENTION MDG 1	0	50,929,769,898	50,929,769,898
SPECIAL INTERVENTION MDG 2	13,455,000,000	255,000,000	-13,200,000,000
**CONSTRUCTION OF BOREHOLES, SKILL ACQUISITION CENTRES AND PROVISION OF SOLAR STREET LIGHTS IN BAUCHI CENTRAL SENATORIAL DISTRICT, BAUCHI STATE.	10,800,000,000	240,000,000	-10,560,000,000
	0	240,000,000	240,000,000
**CONSTRUCTION OF BOREHOLES, SKILL ACQUISITION CENTRES AND PROVISION OF SOLAR STREET LIGHTS IN BAUCHI CENTRAL SENATORIAL DISTRICT, BAUCHI STATE.	0	1,000,000,000	1,000,000,000
**MDG'S SPECIAL PROJECTS IN KANO NORTH SENATORIAL DISTRICT	0	1,000,000,000	1,000,000,000
**SKILL AQUISION CENTRE IN OKPO, OLAMABORO LGA	0	13,182,379	13,182,379
**SKILL AQUISION CENTRE IN AYNGBA DEKINA LGA	0	13,182,379	13,182,379
**SKILL AQUISION CENTRE IN IN IDAH, IDAH LGA	0	13,182,379	13,182,379
**500 KVA TRANSFORMER IN DEKINA TOWN, DEKINA LGA	0	5,137,500	5,137,500
**500 KVA TRANSFORMERS IN OGUNA, BASSA LGA	0	3,512,321	3,512,321
**SOLAR STREET LIGHT IN AGBADUMA, OLAMABORO WARD II 7 X 600	0	4,200,000	4,200,000

	AMENDMENT NASS	PROPOSED AMENDMENT	VARIANCE
**CONSTRUCTION OF 3 CLASSROOM BLOCKS WITHOUT BOREHOLES IN OGODO, ANKPA SUBURB II, ANKPA LGA	0	16,400,338	16,400,338
**CONSTRUCTION OF 3 CLASSROOM BLOCKS WITHOUT BOREHOLES IN SABON GARI ABEJUKOLO, OMALA LGA	0	16,400,338	16,400,338
**CONSTRUCTION OF 3 CLASSROOM BLOCKS WITHOUT BOREHOLES IN UGBANAKA IGAH, OLAMABORO LGA	0	16,400,338	16,400,338
**CONSTRUCTION OF 3 CLASSROOM BLOCKS WITHOUT BOREHOLES IN ABOCHO TOWN DEKINA LGA	0	16,400,338	16,400,338
**CONSTRUCTION OF 3 CLASSROOM BLOCKS WITHOUT BOREHOLES IN UKWALA, IDAH LGA	0	16,400,338	16,400,338
**CONSTRUCTION OF 3 CLASSROOM BLOCKS WITHOUT BOREHOLES IN OUMA, BASSA LGA	0	16,400,338	16,400,338
**CONSTRUCTION OF 3 CLASSROOM BLOCKS WITHOUT BOREHOLES IN OGBONICHA, OFU LGA	0	16,400,338	16,400,338
**CONSTRUCTION OF 3 CLASSROOM BLOCKS WITHOUT BOREHOLES IN OFORACHI WARD I, IGALAMELA LGA	0	16,400,338	16,400,338
**CONSTRUCTION OF 3 CLASSROOM BLOCKS WITHOUT BOREHOLES IN ONYEDEGA-IBAJI LGA	0	16,400,338	16,400,338
POLICE REFORMS FUND (SHARE OF FGN)	20,000,000,000	22,000,000,000	2,000,000,000
BANK OF AGRICULTURE	500,000,000	1,000,000,000	500,000,000
SINKING FUND FOR INFRASTRUCTURAL DEVELOPMENT	57,000,000,000	65,000,000,000	8,000,000,000
BULK TRADERS	14,000,000,000	16,000,000,000	2,000,000,000

** These are Constituency projects being part of the list of N100billion Special Intervention which members put under Capital supplementation