

2010 MDAs ALLOCATION

CODE	MDAS	TOTAL PERSONNEL (=N=)	TOTAL OVERHEADS (=N=)	TOTAL RECURRENT (=N=)	TOTAL CAPITAL (=N=)	TOTAL ALLOCATION (=N=)
020	PRESIDENCY	7,652,748,405	13,611,135,458	21,263,883,863	7,488,532,000	28,752,415,863
020	OFFICE OF THE SECRETARY TO THE GOVERNMENT OF THE FEDERATION (SGF)	30,712,065,469	10,916,951,079	41,629,016,547	13,602,175,200	55,231,191,747
022	YOUTH DEVELOPMENT	33,574,127,702	9,683,368,605	43,257,496,307	2,429,983,453	45,687,479,760
023	POLICE AFFAIRS	1,595,778,106	528,438,995	2,124,217,101	816,764,648	2,940,981,749
023	POLICE FORMATION AND COMMANDS	174,572,984,491	11,905,602,784	186,478,587,276	29,972,772,520	216,451,359,796
024	WOMEN AFFAIRS	559,061,089	1,709,408,618	2,268,469,707	164,288,881	2,432,758,588
025	AGRICULTURE AND WATER RESOURCES	24,196,454,834	7,387,505,014	31,583,959,848	117,131,713,104	148,715,672,952
026	AUDITOR-GENERAL FOR THE FEDERATION	1,087,454,328	1,279,838,949	2,367,293,277	300,000,000	2,667,293,277
028	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	988,134,302	936,059,584	1,924,193,886	401,370,500	2,325,564,386
030	DEFENCE/MOD/ARMY/AIR FORCE/NAVY	155,339,824,772	37,255,047,029	192,594,871,801	39,450,000,000	232,044,871,801
032	EDUCATION	170,980,569,139	24,437,751,367	195,418,320,506	53,667,933,553	249,086,254,059
033	FEDERAL CAPITAL TERRITORY ADMINISTRARTION	-	-	-	124,110,000,000	124,110,000,000
034	FOREIGN AND INTERGOVERNMENTAL AFFAIRS	11,726,874,869	23,166,276,137	34,893,151,006	10,000,000,000	44,893,151,006
035	FINANCE	3,487,146,614	6,107,189,891	9,594,336,506	3,702,437,582	13,296,774,087
036	HEALTH	101,488,915,684	10,366,595,406	111,855,511,090	49,990,000,000	161,845,511,090
037	COMMERCE AND INDUSTRY	5,563,458,815	3,281,365,924	8,844,824,739	2,643,512,225	11,488,336,964
038	INFORMATION AND COMMUNICATIONS	13,362,778,718	5,570,962,235	18,933,740,953	4,600,000,000	23,533,740,953
039	INTERIOR	65,564,438,325	16,017,789,254	81,582,227,580	13,139,050,471	94,721,278,051
040	OFFICE OF THE HEAD OF SERVICE OF THE FEDERATION	2,955,378,151	2,895,982,435	5,851,360,586	10,453,260,599	16,304,621,185
041	JUSTICE	7,644,434,365	7,426,308,052	15,070,742,417	1,358,813,740	16,429,556,157
042	LABOUR AND PRODUCTIVITY	3,301,412,152	3,038,592,128	6,340,004,280	525,404,374	6,865,408,654
043	POWER	1,896,714,065	1,684,105,462	3,580,819,527	153,207,074,322	156,787,893,849
044	SCIENCE AND TECHNOLOGY	10,131,004,656	5,955,582,429	16,086,587,085	9,538,422,041	25,625,009,126
049	TRANSPORT	4,378,025,259	1,081,016,561	5,459,041,820	141,277,712,698	146,736,754,518
050	PETROLEUM RESOURCES	31,740,487,383	2,337,510,868	34,077,998,251	31,926,379,950	66,004,378,200
051	WORKS, HOUSING AND URBAN DEVELOPMENT	6,450,357,228	21,668,909,892	28,119,267,120	221,305,748,561	249,425,015,681
058	MINES AND STEEL DEVELOPMENT	5,476,624,302	1,888,248,399	7,364,872,700	5,890,000,000	13,254,872,700
059	AVIATION	3,892,319,571	2,390,224,997	6,282,544,568	49,000,000,000	55,282,544,568
060	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	347,721,358	242,915,918	590,637,276	300,000,000	890,637,276

053	ENVIRONMENT	4,849,799,540	3,729,798,488	8,579,598,029	5,000,000,000	13,579,598,029
065	CULTURE AND NOA	7,067,032,331	5,259,936,112	12,326,968,443	4,500,000,000	16,826,968,443
020	NATIONAL PLANNING COMMISSION	3,335,636,803	1,566,250,654	4,901,887,458	2,647,877,855	7,549,765,313
045	NATIONAL SPORTS COMMISSION	1,103,336,151	4,374,596,893	5,477,933,044	4,908,101,699	10,386,034,743
070	OFFICE OF THE NATIONAL SECURITY ADVISER	27,683,468,267	12,275,000,000	39,958,468,267	35,089,504,781	75,047,973,048
071	NIGER-DELTA	436,968,801	2,693,577,700	3,130,546,501	61,288,868,900	64,419,415,401
068	SPECIAL DUTIES	54,456,257	149,519,862	203,976,119	100,000,000	303,976,119
020	FISCAL RESPONSIBLTY COMMISSION	266,485,873	431,255,000	697,740,873	500,000,000	1,197,740,873
020	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	1,084,211,774	496,500,000	1,580,711,774	250,000,000	1,830,711,774
SUB-TOTAL: EXECUTIVE		926,548,689,950	265,747,118,179	1,192,295,808,129	1,212,677,703,657	2,404,973,511,786
FEDERAL EXECUTIVE BODIES						
031	NATIONAL POPULATION COMMISSION	3,424,877,080	473,046,227	3,897,923,307	980,000,000	4,877,923,307
066	CODE OF CONDUCT BUREAU	589,563,679	365,109,796	954,673,475	100,000,000	1,054,673,475
0600	CODE OF CONDUCT TRIBUNAL	138,875,884	138,655,000	277,530,884	150,646,889	428,177,773
046	PUBLIC COMPLAINTS COMMISSION	1,292,130,157	438,307,621	1,730,437,778	469,310,000	2,199,747,778
064	REVENUE MOBILISATION ALLOCATION & FISCAL COMMISSION	1,055,779,803	463,409,007	1,519,188,809	1,069,613,560	2,588,802,369
047	FEDERAL CIVIL SERVICE COMMISSION	566,818,574	449,442,500	1,016,261,074	200,000,000	1,216,261,074
032	POLICE SERVICE COMMISSSION	201,326,707	402,778,050	604,104,757	100,000,000	704,104,757
054	INDEPENDENT NATIONAL ELECTORAL COMMISSION (INEC)	10,939,834,261	28,362,474,934	39,302,309,195	7,910,395,500	47,212,704,695
061	FEDERAL CHARACTER COMMISSION	940,809,183	352,084,709	1,292,893,892	261,697,380	1,554,591,272
SUB-TOTAL: FEDERAL EXECUTIVE BODIES		19,150,015,327	31,445,307,844	50,595,323,171	11,241,663,329	61,836,986,501
THE LEGISLATURE						
021	NATIONAL ASSEMBLY OFFICE	3,154,273,344	5,488,119,414	8,642,392,758	1,700,000,000	10,342,392,758
021	SENATE	1,856,510,517	31,792,133,617	33,648,644,134	2,000,000,000	35,648,644,134
021	HOUSE OF REPRESENTATIVES	4,923,743,127	48,224,472,846	53,148,215,972	5,000,000,000	58,148,215,972
021	NATIONAL ASSEMBLY SERVICE COMMISSION	424,113,081	820,099,700	1,244,212,781	300,000,000	1,544,212,781
021	LEGISLATIVE AIDES	3,451,047,423	2,290,014,200	5,741,061,623		5,741,061,623
021	SENATE COMMITTEE ON PUBLIC ACCOUNTS		150,000,000	150,000,000		150,000,000
021	HOUSE COMMITTEE ON PUBLIC ACCOUNTS		162,500,000	162,500,000		162,500,000
021	GENERAL SERVICE OFFICE		16,045,000,000	16,045,000,000		16,045,000,000
SUB-TOTAL: NATIONAL ASSEMBLY		13,809,687,492	104,972,339,777	118,782,027,268	9,000,000,000	127,782,027,268

MDAs TOTAL EXPENDITURE	959,508,392,769	402,164,765,800	1,361,673,158,569	1,232,919,366,986	2,594,592,525,555
CRF					
OFFICE OF THE HEAD OF THE CIVIL SERVICE (CIVILIAN PENSION)	42,060,000,000		42,060,000,000		42,060,000,000
PENSIONS	28,650,000,000		28,650,000,000		28,650,000,000
GRATUITIES	6,660,000,000	-	6,660,000,000		6,660,000,000
LOCAL GOVERNMENT PENSIONS AND CONTRIBUTIONS INCLUDING STATE SHARE OF PENSION AND GRATUITY	4,200,000,000	-	4,200,000,000		4,200,000,000
PENSION RUNNING COST	250,000,000	-	250,000,000		250,000,000
REINBURSEMENT TO STATES	700,000,000	-	700,000,000		700,000,000
VERIFICATION EXERCISE IN 2010	300,000,000	-	300,000,000		300,000,000
RIGHT-SIZED EMPLOYEES PENSION	1,300,000,000	-	1,300,000,000		1,300,000,000
MILITARY PENSIONS AND GRATUITIES (DMP)	49,235,145,858	-	49,235,145,858		49,235,145,858
MILITARY PENSION	48,492,682,446	-	48,492,682,446		48,492,682,446
ADMIN CHARGES/YEARLY VERIFICATION EXERCISE	392,463,412		392,463,412		
PENSION RUNNING COST	350,000,000	-	350,000,000		350,000,000
POLICE PENSIONS AND GRATUITIES	16,052,252,690	-	16,052,252,690		16,052,252,690
PENSIONS	13,432,252,690	-	13,432,252,690		13,432,252,690
ARREARS	2,500,000,000	-	2,500,000,000		2,500,000,000
PENSION RUNNING COST	120,000,000	-	120,000,000		120,000,000
CUSTOMS, IMMIGRATION AND PRISONS PENSION OFFICE	8,350,000,000	-	8,350,000,000		8,350,000,000
PENSIONS	6,500,000,000	-	6,500,000,000		6,500,000,000
GRATUITIES	1,500,000,000	-	1,500,000,000		1,500,000,000
DEATH BENEFITS	300,000,000	-	300,000,000		300,000,000
PENSION RUNNING COST	50,000,000	-	50,000,000		50,000,000
UNIVERSITIES' PENSIONS INCLUDING ARREARS	15,000,000,000	-	15,000,000,000		15,000,000,000
PENSIONS	15,000,000,000	-	15,000,000,000		15,000,000,000
PARASTATALS' PENSION AND RAILWAY PENSIONS	29,000,000,000	-	29,000,000,000		29,000,000,000
PENSIONS	29,000,000,000	-	29,000,000,000		29,000,000,000
PRE-1996 NIGERIA RAILWAY CORPORATION PENSION	6,722,599,124	-	6,722,599,124		6,722,599,124
PENSIONS	1,936,974,315	-	1,936,974,315		1,936,974,315
PENSION ARREARS	4,725,624,809	-	4,725,624,809		4,725,624,809

PENSION RUNNING COST	60,000,000	-	60,000,000	60,000,000
DEPARTMENT OF STATE SECURITY	3,489,562,127	-	3,489,562,127	3,489,562,127
PENSIONS (INCLUDING ARREARS)	3,489,562,127	-	3,489,562,127	3,489,562,127
NIGERIA INTELLIGENCE AGENCY	1,237,000,000	-	1,237,000,000	1,237,000,000
PENSIONS	1,237,000,000	-	1,237,000,000	1,237,000,000
SUB-TOTAL: PENSIONS AND GRATUITIES	171,146,559,799	-	171,146,559,799	- 171,146,559,799
SERVICE WIDE VOTES				
ARREARS OF PAYG PENSION	14,000,000,000		14,000,000,000	- 14,000,000,000
INCREASES IN PENSION RATES	69,325,583,678		69,325,583,678	- 69,325,583,678
			3,124,197,407	
IPPIS (OAGF AND HEAD OF SERVICE)		3,124,197,407		- 3,124,197,407
			3,200,000,000	
PAYMENT OF OUTSTANDING DEATH BENEFIT TO CIVIL SERVANTS		3,200,000,000		- 3,200,000,000
PAYMENT INTO THE REDEMPTION FUND (5% OF TOTAL PERSONNEL COST)	47,975,419,638		47,975,419,638	- 47,975,419,638
EMPLOYERS' COMPENSATION CONTRIBUTION (1% OF TOTAL PERSONNEL COST)	9,595,083,928		9,595,083,928	- 9,595,083,928
GROUP LIFE INSURANCE FOR ALL MDAs	20,200,000,000		20,200,000,000	- 20,200,000,000
PUBLIC SERVICE WAGE ADJUSTMENT:				
(i) MDAs INCLUDING 2010 ARREARS OF PROMOTION	25,000,000,000		25,000,000,000	- 25,000,000,000
(II) ASUU AND OTHERS UNIONS	74,000,000,000		74,000,000,000	- 74,000,000,000
(III) IMPLEMENTATION OF MEDICAL SALARY STRUCTURES (CONMESS)	10,000,000,000		10,000,000,000	- 10,000,000,000
OPERATIONS - INTERNAL AND EXTERNAL FOR THE ARMED FORCES		34,901,286,270	34,901,286,270	- 34,901,286,270
JUDGEMENT DEBTS		17,112,285,385	17,112,285,385	- 17,112,285,385
CONTRIBUTION TO INTERNATIONAL ORGANISATIONS		5,000,000,000	5,000,000,000	- 5,000,000,000
EXTERNAL FINANCIAL OBLIGATIONS		5,000,000,000	5,000,000,000	- 5,000,000,000
MARGIN FOR INCREASES IN COSTS		4,000,000,000	4,000,000,000	- 4,000,000,000
CONTINGENCY		6,000,000,000	6,000,000,000	- 6,000,000,000
PUBLIC SERVICE REFORMS (INCLUDING PAYMENT OF SEVERANCE BENEFITS OF NBCB)		10,452,796,151	10,452,796,151	- 10,452,796,151
BIO-METRIC VERIFICATION OF PARASTATALS' PENSIONERS		1,000,000,000	1,000,000,000	- 1,000,000,000
MULTI YEAR TARIFF ORDER		65,778,000,000	65,778,000,000	- 65,778,000,000
ARREARS OF PARASTATALS MONETIZATION		50,000,000,000	50,000,000,000	- 50,000,000,000

	RECURRENT ADJUSTMENT	3,000,000,000	3,000,000,000	-	3,000,000,000
	SUB-TOTAL: SERVICE-WIDE VOTES	270,096,087,244	208,568,565,213	478,664,652,457	- 478,664,652,457
099	CAPITAL SUPPLEMENTATION				
	ADJUSTMENT TO CAPITAL COSTS	-	-	-	5,000,000,000 5,000,000,000
	OUTSTANDING LIABILITIES FOR FISCAL YEARS 2007 AND 2008	-	-	-	20,000,000,000 20,000,000,000
	COUNTERPART FUNDING	-	-	-	4,500,000,000 4,500,000,000
	QUICK WINS (2010)	-	-	-	23,000,000,000 23,000,000,000
	CONDITIONAL GRANTS AND SOCIAL SAFETY NETS (MDGS)	-	-	-	55,000,000,000 55,000,000,000
	MILLENIUM DEVELOPMENT GOALS MONITORING AND EVALUATION (OSSAP)	-	-	-	2,000,000,000 2,000,000,000
	PUBLIC SECTOR REFORM (MDGs)	-	-	-	5,000,000,000 5,000,000,000
	COMMUNICATIONS AND ADVOCACY (MDGs)	-	-	-	500,000,000 500,000,000
	CGS NIGER DELTA (SPECIAL PRESIDENTIAL INTERVENTION)	-	-	-	4,500,000,000 4,500,000,000
	ON-GOING/UNCOMPLETED 2006-2008 MDGs DRG PROJECTS IN RIVER BASINS, ENVIRONMENT AND PHC	-	-	-	1,000,000,000 1,000,000,000
	PROVISION OF INFRASTRUCTURE, BANDWITH AND CONNECTIVITY TO MDAs BY GALAXY BACKBONE PLC	-	-	-	2,700,000,000 2,700,000,000
	PURCHASE OF OPERATIONAL VEHICLES FOR SECURITY AGENCIES	-	-	-	2,000,000,000 2,000,000,000
					7,000,000,000 7,000,000,000
	PAYMENT TO LOCAL CONTRACTORS VERIFIED CLAIMS (698 CONTRACTORS)				7,000,000,000
	STRATEGIC CRIME PREVENTION AND CONTROL IN SEVEN (7) PILOT CITIES				5,700,000,000 5,700,000,000
	SUB-TOTAL: CAPITAL SUPPLEMENTATION	-	-	-	137,900,000,000 137,900,000,000
	TOTAL	1,400,751,039,812	610,733,331,013	2,011,484,370,825	1,370,819,366,986 3,382,303,737,811

NOTE: Total Personnel Cost includes Pensions and Gratuities, Group Life Assurance and Employer Compensation

SUMMARY	
A:	
MDAs PERSONNEL COST	959,508,392,769
MDAs OVERHEAD	402,164,765,800
PENSIONS AND PUBLIC SERVICE REFORM	264,924,939,628
MULTI-YEAR TARIFF ORDER	65,778,000,000

	OTHER SERVICE WIDE VOTES	319,108,272,628	
	CAPITAL SPENDING	1,370,819,366,986	
	TOTAL SPENDING	3,382,303,737,811	
B:	AGGREGATE EXPENDITURE		
1	STATUTORY TRANSFERS	180,279,158,994	
2	DEBT SERVICE	517,071,827,452	
3	MDAs EXPENDITURE	3,382,303,737,811	
	AGGREGATE EXPENDITURE	4,079,654,724,257	

C:	%AGE DISTRIBUTION OF MAJOR HEADS OVER AGGREGATE EXPENDITURE		
	MDAs' PERSONNEL COST	24%	
	PENSION AND GRATUITY	5%	
	MDAs' OVERHEAD	10%	
	STATUTORY TRANSFERS	4%	
	DEBT SERVICE	13%	
	TOTAL RECURRENT	49%	
	TOTAL CAPITAL	34%	

D:	ANALYSIS OF MDAs OVERHEAD	2009 BUDGET	2010 PROPOSAL
	MDAs OVERHEAD	357,517,239,937	402,164,765,800
	<i>of which,</i>		
1	NASS	87,693,762,073	104,972,339,777
2	INEC (INCLUDING ELECTORAL RECURRENT)	5,498,837,056	28,362,474,934
3	FERMA (MAINTANANCE OF ROADS)	20,603,589,329	20,463,948,262
4	PRESIDENCY	11,028,355,127	13,611,135,458
5	SGF	8,716,431,371	10,916,951,079
	BALANCE FOR OTHER MDAs	223,976,264,981	223,837,916,290

