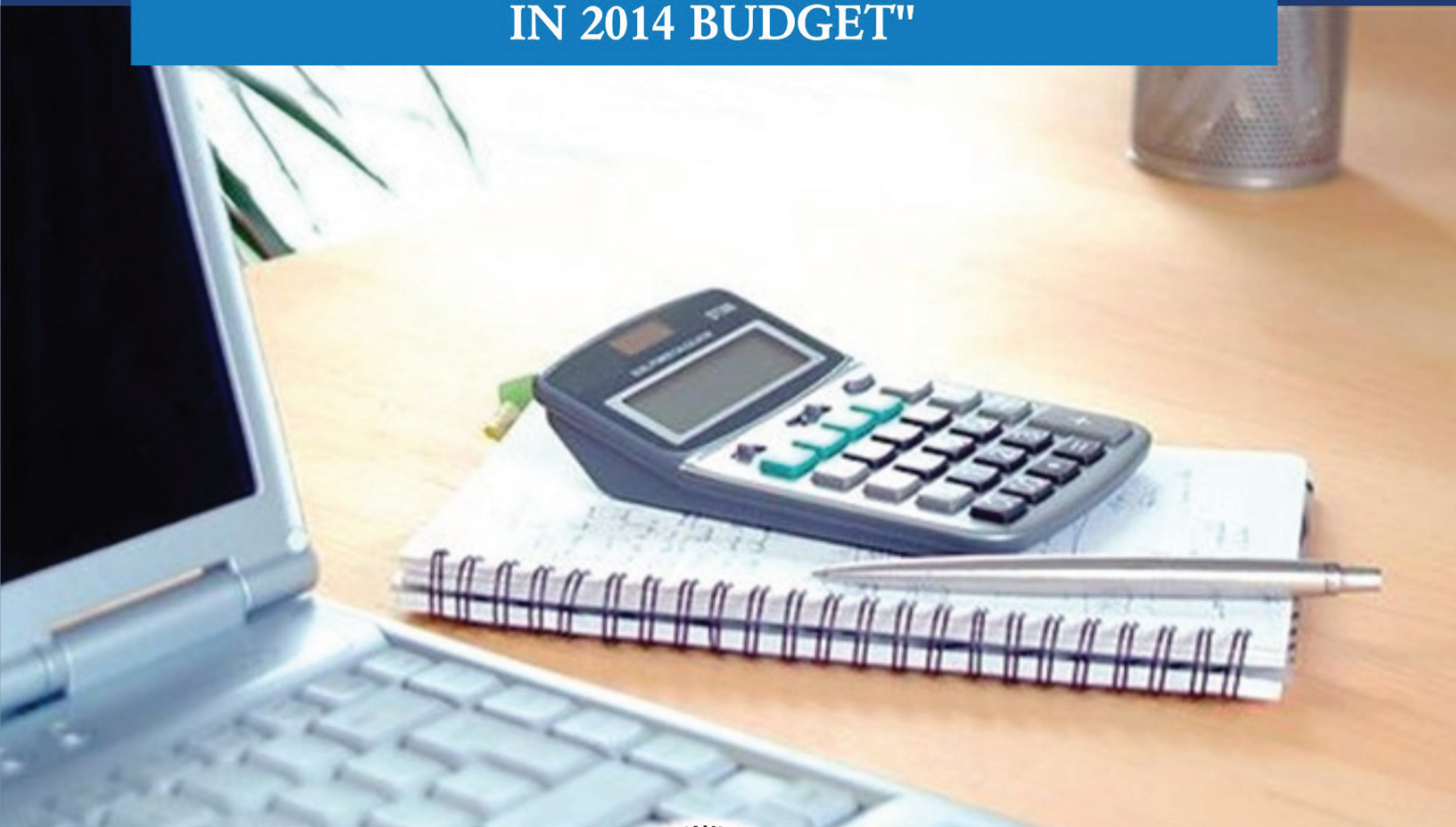


# IMPUNITY IN 2012, 2013 BUDGET OF NIGERIA:

“WASTAGE, DUPLICATION  
AND ILLEGAL EXPENSES TO AVOID  
IN 2014 BUDGET”



STOP IMPUNITY NIGERIA CAMPAIGN



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*Prepared by*



*For the*



STOP IMPUNITY NIGERIA CAMPAIGN

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# IMPUNITY IN 2012, 2013 BUDGET OF NIGERIA: “WASTAGE, DUPLICATION AND ILLEGAL EXPENSES TO AVOID IN 2014 BUDGET”

## BACKGROUND

Federal Government Expenditure has increased progressively from N947b in 1999 to N4.98tn in 2013. The National Assembly’s budget also grew from N6.94b in 1999 to N154b in 2010 and to N150 b since 2011 to date. Paradoxically, poverty, unemployment, and grand corruption also increased. In summary, the budgets of the past 15 years have not translated into development for the common people although the political class and senior government officials have benefited immeasurably.

A budget is generally described as the estimated revenue and expenditures of a nation expressed in financial terms for a given period; usually one year. In order to make and implement a budget, the government follows the following procedures:

- Identify public needs
- Determine the political, strategic and economic structure required to satisfy these needs
- Provide the best quality of goods and services to satisfy these needs.
- Appropriate, disburse and spend money prudently for public good and to meet identified needs

## OUR OBJECTIVE WITH THIS MICRO STUDY

This study critically analyzes the 2012 and 2013 federal government budgets in order to:

- Identify areas of wastages and duplication of expenditure heads especially in various ministries, extra-Ministerial departments and agencies (MDAs).
- Compare the budget of Nigeria with that of Ghana and South Africa to analyze capital and recurrent expenditure of similar Ministries in those countries considering the fact that these two countries are generally regarded as more fiscally prudent, better governed with better infrastructure and social services.
- Project estimates for similar Ministries in Nigeria in the 2014 Budget
- Determine the savings that can be made on recurrent expenditure from the projected 2014 budget based on comparison of the practices of Ghana and South Africa.
- Recommend social welfare programs where these savings could be used.



## OUTCOMES AND FINDINGS:

By comparing the 2012, 2013 and projected 2014 federal government **RECURRENT EXPENDITURE** budgets and using benchmarks of international best practice for Twenty Eight (28) ministries, we discovered that the sum of Five Hundred and One Billion, Five Hundred and Forty Million, Nine Hundred and Forty thousand Four Hundred and Eighty Five Naira (N501,540,940,485.00) can be saved in just one year's budget from fifteen (15) selected ministries.

From the analysis of the detailed budget of 2012, it was discovered that there were many areas of wastage of expenditure in almost all the Ministries. Some of these MDAs ought to be scraped or merged due to the duplicity of functions. Unfortunately, government seems to have developed cold feet in its much talked about rationalization of MDA.

## AREAS OF DUPLICITY, WASTAGE AND QUESTIONABLE APPROPRIATIONS AND EXPENDITURE

Areas of duplicity and wastage discovered include repeated budget line items in ministries for drugs separately, medical supplies separately, medical expenses separately all with different code numbers

Several Ministries have separate line items for security services as if there is no national police or other security agencies. Some budget for sporting activities as if each were the Ministry of Sports; Bloated figures for international travel separately, transport and training separately. The most outrageous is the line item for welfare package that features in virtually all ministries. The welfare component is not detailed.

If these questionable line items are not removed this wastage of resources will be repeated in the 2014 budget.

## Conclusion and Recommendations

To improve the lot of Nigerians and boost economic development and alleviate poverty we strongly recommend an end to the impunity that has so far characterized the budget process and expenditure profile of government - Executive, Legislature and even the Judiciary.

**GOVERNMENT RECURRENT EXPENDITURE MUST BE DRASTICALLY REDUCED.** This means the size of government largesse and privileges must go down by not less than 50%.

To put it more succinctly in the words of Senator Sola Adeyeye, Vice Chairman Senate Education Committee *"..the costs of running the offices of all elected and appointed political office holders should immediately be pruned by 50%. Something tells me that the implacable demands of ASUU are fueled by the resentment at the cult of obscene privileges which Nigerian politicians have become. But our task is to curb needless privileges rather than add to them"*

We recommend that savings from prudent budgeting for 2014 should be utilized in developing social sector programmes that will generally improve the health and living standards of the Nigerian populace such as construction of roads, housing, hospital and school infrastructures, health facilities, and overall improvement of child primary to tertiary education.

**RECURRENT**  
**TABLE 1: ANALYSIS OF THE LINE ITEMS RECURRENT EXPENDITURE OF THE FEDERAL GOVERNMENT BUDGET (2012 - 2013)**

CODE	MDAs	Nigeria 2012 Budget (₦)	% of overall Budget	Best Practice Average for 2012 (Nig, Gh&SA) (A) (₦)	Nigeria 2013 Budget (₦)	% of overall Budget	Best Practice Average for 2013 (Nig, Gh&SA) (B) (₦)	Assumed Estimates for 2014 (C) (₦)	%	Best Practice for 2014 Budget Based On ((A+B)/2) (₦)	Adjusted Best Practice for 2014 (with inflation) (105%) (D) (₦)	Note	Amount Over Budgeted Annually by Nigeria (C-D) (₦)
111001001	Presidency	25,381,484,604	1.05	8,695,777,212.55	22,831,383,605	0.96	10,051,371,302.53	20,578,009,502	0.96	9,373,574,302.54	9,842,253,017.67	1	10,735,756,484.33
155001001	MINISTRY OF POLICE AFFAIRS	3,334,092,544	0.14	1,814,915,918.80	5,234,953,320	0.22	1,744,216,542.97	4,718,282,563	0.22	1,779,366,230.89	1,868,544,542.43	1	2,849,738,020.57
514001001	Ministry Of Women Affairs	1,658,040,615	0.07	932,404,869.34	1,568,251,835	0.07	1,224,056,778.12	1,413,471,112	0.07	1,078,230,823.73	1,132,142,364.92	1	281,328,477.08
215001001	Agriculture And Rural Development	33,018,117,556	1.36	87,315,148,662.78	32,395,973,211	1.36	51,028,976,540.18	29,198,609,076	1.36	69,272,062,601.48	72,735,665,731.55	1	
252001001	Federal Ministry Of Water Resources	8,318,300,806	0.34	17,463,054,079.32	7,813,043,018	0.33	24,638,898,501.52	7,041,924,232	0.33	21,050,976,290.42	22,103,525,104.94	1	
140001001	Auditor-General For The Federation	2,508,285,314	0.10	1,041,949,962.66	2,674,320,810	0.11	2,584,842,959.71	2,410,375,122	0.11	1,813,396,461.19	1,904,066,284.24	2	506,308,837.76
116001001	Ministry Of Defence	314,299,342,619	12.96	155,476,615,672.68	300,402,146,886	12.59	165,942,563,193.64	270,353,553,086	12.6	160,799,589,433.16	168,745,068,904.82	1	102,008,484,181
517001001	Ministry Of Education	342,698,371,842	14.13	171,333,675,928.79	360,823,928,272	15.12	199,331,093,668.96	325,211,024,212	15.1	185,262,384,298.88	194,546,503,513.82	1	130,664,520,698
119001001	Foreign Affairs	46,813,831,556.00	1.93	22,200,158,413.85	47,390,729,600	1.99	23,324,622,780.56	42,713,437,822	1.99	22,762,390,597.21	23,900,510,127.07	1	18,812,927,694.93
220001001	Finance	12,492,633,749.00	0.52	65,874,717,673.50	11,373,252,402	0.48	68,839,674,878.41	10,250,753,964	0.48	67,357,196,275.96	70,725,056,089.75	1	
220001001	Health	284,967,358,038.00	11.75	142,612,565,938.87	219,737,084,653	9.21	146,602,836,992.39	198,049,837,652	9.21	144,607,701,465.63	151,838,086,538.91	1	46,211,751,093.09
222001001	Trade And Investment	14,248,491,031.00	0.59	8,739,933,559.90	12,795,415,241	0.54	30,361,253,198.33	11,532,554,529	0.54	19,550,593,379.12	20,528,123,048.07	1	
123001001	Information	24,418,310,276.00	1.01	5,305,187,279.06	22,153,138,189	0.93	4,949,870,157.58	19,966,704,429	0.93	5,127,528,718.32	5,383,905,154.24	1	14,582,799,274.76
156001001	Comm. Tech.	19,609,022,621.00	0.81	8,201,262,937.75	10,234,746,506	0.43	7,498,376,069.07	9,242,640,511	0.43	7,849,819,503.41	8,242,310,478.58	1	1,000,330,032.42
124001001	Inertor	159,323,223,645.00	6.57	44,207,430,133.36	142,645,153,298	5.98	49,866,691,668.76	128,566,598,096	5.98	47,037,060,901.06	49,388,913,946.11	1	79,177,684,149.89
326001001	Justice (& Attorney General)	21,497,520,781.00	0.89	37,541,414,547.52	20,653,960,120	0.87	40,425,064,011.55	18,615,489,755	0.87	38,983,239,279.54	40,932,401,243.51	1	
227001001	Labour & Productivity	11,132,641,147.00	0.46	8,144,764,925.62	8,048,708,190	0.34	8,383,576,370.25	7,254,330,113	0.34	8,464,171,647.94	8,887,380,230.33	1	
231001001	Power	78,416,140,485.00	3.23	32,045,310,568.34	4,204,008,698	0.18	19,541,052,413.56	3,789,088,407	0.18	25,793,181,490.95	27,082,340,565.50	1	



228001001	Science & Tech & Environment	111,079,742.00	0.00	27,653,980,795.75	33,324,807,682	1.40	39,238,825,535.79	20,308,214,472	0.94	33,446,403,165.77	35,118,723,324.06	1	
229001001	Transport	7,825,494,233	0.32	112,585,406,683.14	8,211,018,611	0.34	122,696,193,755.56	7,400,621,089	0.34	117,640,800,210.35	123,522,840,230.32	1	
234001001	Works	31,599,815,244	1.30	23,770,062,705.29	26,607,882,742	1.12	21,413,339,958.72	23,981,781,978	1.12	22,591,701,332.01	23,721,286,398.61	1	260,495,579.39
233001001	Land & Housing	6,254,247,128	0.26	73,859,672,623.94	5,533,337,756	0.23	110,370,658,592.58	5,005,243,619	0.23	92,115,165,608.26	96,720,923,888.67	1	
233001001	Minus & Steel Development	11,976,718,249	0.49	15,253,647,252.53	10,295,934,635	0.43	6,780,684,911.57	9,279,765,523	0.43	11,017,166,082.05	11,568,023,386.15	3	
236001001	Tourism, Culture & National Orientation	18,270,535,847	0.75	14,311,425,516.23	18,037,290,757	0.76	15,571,597,622.98	16,257,076,093	0.76	15,141,511,560.61	15,898,587,148.09	1	358,488,944.91
238001001	National Planning Commission	5,992,342,104	0.25	5,821,915,656.98	6,368,991,000	0.27	5,969,871,382.14	5,740,394,870	0.27	5,893,893,510.56	6,190,688,195.54	1	
238001001	National Sports Commission	8,469,938,969	0.35	4,387,535,887.78	7,241,294,243	0.30	5,126,832,159.51	6,536,604,971	0.30	4,357,184,023.65	4,995,043,224.83	1	1,531,561,746.17
147001001	Federal Civil Service Commission	1,190,272,495	0.05	2,207,510,478.19	1,238,540,784	0.05	2,342,108,075.79	1,116,301,336	0.05	2,424,809,276.99	2,546,049,740.84	1	
112001001	National Assembly	150,000,000,000	6.19	27,446,448,043.71	150,000,000,000	6.29	27,889,340,161.61	135,195,548,314	6.29	27,667,894,102.66	29,051,288,807.79	1	106,144,259,506
	<b>Total</b>	<b>1,617,110,276,092</b>	<b>67</b>	<b>1,116,333,200,797</b>	<b>1,471,811,959,141</b>	<b>62</b>	<b>1,202,542,903,339</b>	<b>1,316,821,942,363</b>	<b>62.4</b>	<b>1,159,438,052,068</b>	<b>1,217,409,954,671</b>	<b>1</b>	<b>501,540,940,485</b>

Total Amount over Budgeted = ₦501,540,940,485

Table 2: WHAT THE SAVINGS CAN BE USED FOR

SOCIAL WELFARE PROGRAMMES WHERE SAVINGS COULD BE APPLIED						
		UNIT COST	TOTAL UNITS	UNIT OF MEASUREMENT	TOTAL COSTS	
1	ROADS CONSTRUCTION	₦157,920,000	635.18	KILO METERS	₦100,308,188,097.00	
2	HOSPITAL AND HEALTH FACILITIES	₦2,806,752,000	36	22 BEDS, 2-3 STORY BUILDING WITH ULTRA-MODERN FACILITIES	₦100,308,188,097.00	
3	SCHOOL FACILITIES	₦354,700,000	283	NUMBER OF SCHOOLS	₦100,308,188,097.00	
4	CHILD EDUCATION	₦25,241,600	3,974	PRIMARY TO TERTIARY EDUCATION PER CHILD	₦100,308,188,097.00	
5	HOUSE CONSTRUCTION	₦5,000,000	20,062	TWO BEDROOM HOUSE UNITS	₦100,308,188,097.00	
	<b>TOTAL EXPENDITURE CUT</b>				<b>₦501,540,940,485.00</b>	

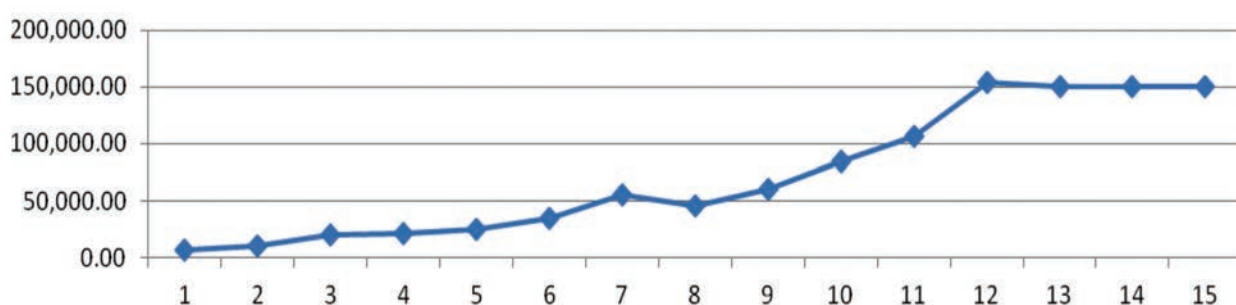
**Table 3: National Assembly Expenditure (1999-2013)**

S/N	Year	Capital (N)	Recurrent (N)	Total (N)	Growth (%)
1	1999	3,797,700,000	3,148,000,000	6,945,700,000	0.00
2	2000	3,475,800,000	6,500,000,000	9,975,800,000	43.63
3	2001	9,000,000	19,803,600,000	19,812,600,000	98.61
4	2002	1,472,400,000	20,162,600,000	21,635,000,000	9.20
5	2003	2,000,000,000	22,395,300,000	24,395,300,000	12.76
6	2004	2,500,000,000	32,229,300,000	34,729,300,000	42.36
7	2005	5,538,700,000	49,895,700,000	55,434,400,000	59.62
8	2006	3,989,900,000	41,010,100,000	45,000,000,000	-18.82
9	2007	5,811,900,000	54,188,000,000	59,999,900,000	33.33
10	2008	15,600,000,000	68,700,000,000	84,300,000,000	40.50
11	2009	5,250,000,000	101,392,000,000	106,642,000,000	26.50
12	2010	16,100,000,000	138,100,000,000	154,200,000,000	44.60
13	2011	0.0	0.0	150,000,000,000	-2.72
14	2012	0.0	0.0	150,000,000,000	0.00
15	2013	0.0	0.0	150,000,000,000	0.00

Over 2,060% increase between 1999 and 2013.

Source: Annual Appropriation Acts of Nigeria (1999 - 2013)

**Figure 1: National Assembly Expenditure Growth Level (1999 – 2013)**

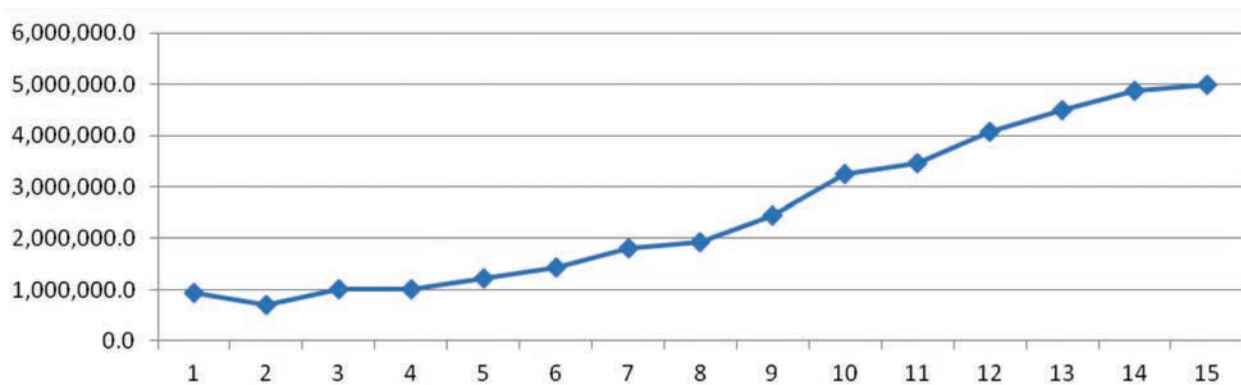


**Table 4: Federal Government Expenditure (1999 -2013)**

S/N	Year	Expenditure (N)	Growth (%)
1	1999	947,690,000,000	
2	2000	701,059,400,000	-26.02
3	2001	1,018,025,600,000	45.21
4	2002	1,018,155,800,000	0.01
5	2003	1,225,965,900,000	20.41
6	2004	1,426,201,300,000	16.33
7	2005	1,822,100,000,000	27.76
8	2006	1,938,002,500,000	6.36
9	2007	2,450,896,700,000	26.47
10	2008	3,240,818,500,000	32.23
11	2009	3,456,925,400,000	6.67
12	2010	4,079,655,000,000	18.01
13	2011	4,484,737,000,000	9.93
14	2012	4,877,209,000,000	8.75
15	2013	4,987,220,000,000	2.26
<b>Total</b>		<b>37,674,662,100,000</b>	

The Federal Government has spent about N37.674 Trillion (over \$235 Billion) since 1999. **Source:** Annual Appropriation Acts of Nigeria (1999 - 2013)

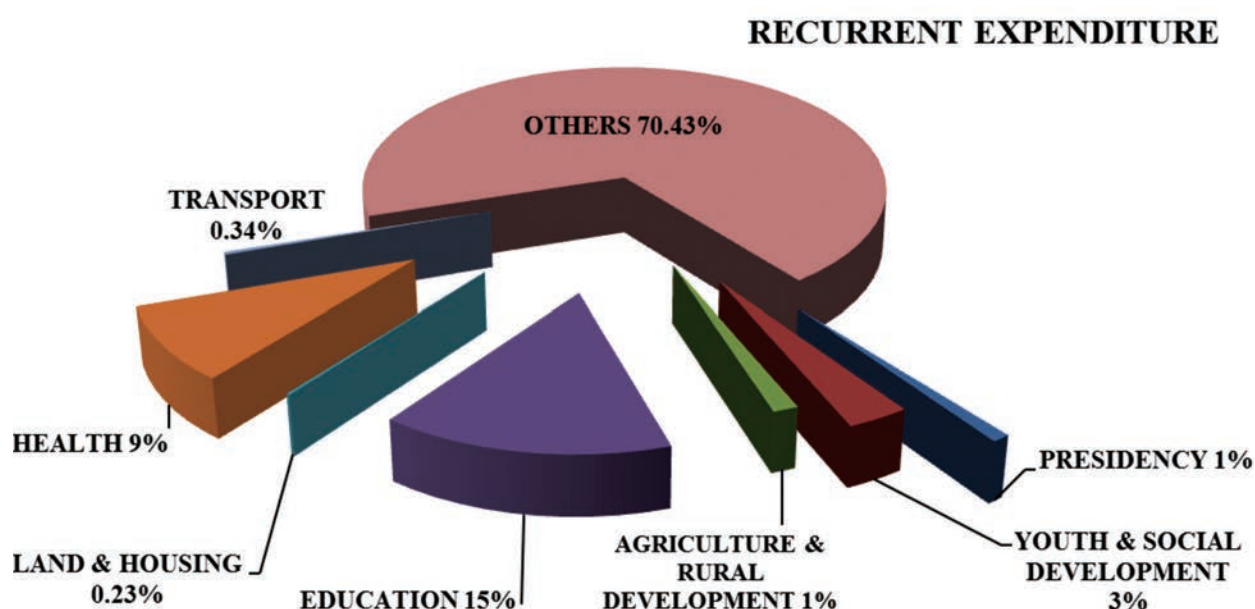
**Figure 2: Federal Government Expenditure Growth Level (1999 -2013)**



**Interpretation:** From Table 3 and 4 above, it is evident that despite the fact that Federal Government and National Assembly expenditures from 1999 to 2013 increased so did poverty, corruption, insecurity, high unemployment, and decay infrastructure. The question is, where did the money go?

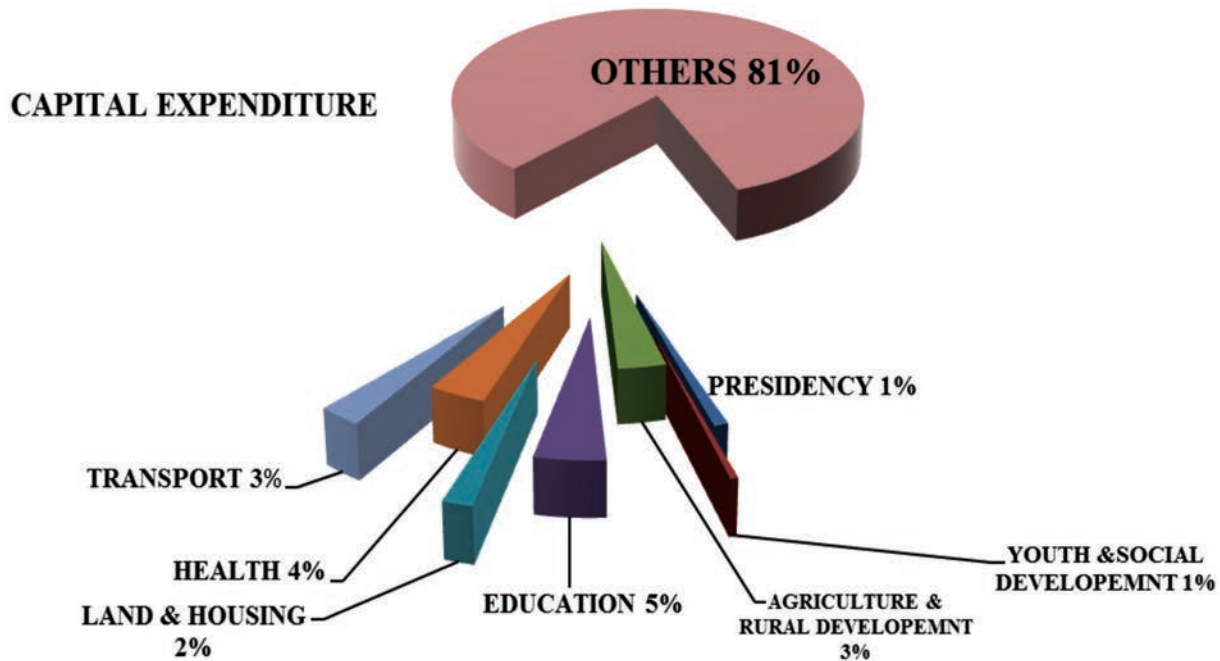
**Recommendation:** Cut National Assembly Budget and Federal Government Recurrent Expenditure by not less than 50% to put more money in capital projects especially for key social services and welfare sectors.

**Figure 3: RECURRENT EXPENDITURE FOR SELECTED MINISTRIES OF THE FEDERAL GOVERNMENT OF NIGERIA 2013 BUDGET**



Note: the total Recurrent Expenditure for the Federal Government 2013 Budget amounted to N2,386,024,770,349. Selected Ministries have been labelled in the chart in order to avoid rowdiness and enhance readability. The Ministries labelled in the chart represent 29.57% of the total Recurrent Expenditures for 2013, while those Ministries not labelled (i.e. others) represent 70.43%. This chart reveals the percentage of allocation of Recurrent Expenditures for selected Ministries in the 2013 Budget.

**Figure 4: CAPITAL EXPENDITURE FOR SELECTED MINISTRIES OF THE FEDERAL GOVERNMENT OF NIGERIA 2013 BUDGET**



**Note:** the total Capital Expenditure for the Federal Government 2013 Budget amounted to N1,621,477,655,252. The Ministries labelled in the chart represent 19% of the total Capital Expenditures for 2013, while those Ministries not labelled (i.e. others) represent 81%. This chart reveals the percentage of allocation of Capital Expenditures for selected Ministries in the 2013 National Budget.

**Comment:** The Recurrent expenditure of key line ministries as shown in Figure 3 is almost 30% of the entire recurrent expenditure in the annual budget for 2013. This allocation is the evidence of the privileges enjoyed by political office holders and senior civil servants, a bloated civil service, duplication of agencies, duplicity, wastage and other questionable line items like welfare package which show in the recurrent budgets of all ministries and agencies. Compared to the capital allocation for the same agencies which amounts to 19% of the total capital budget for the year. In other words, government is spending more on day-to-day administration than it is spending on building schools, hospitals, houses for the masses, roads and promoting agriculture.

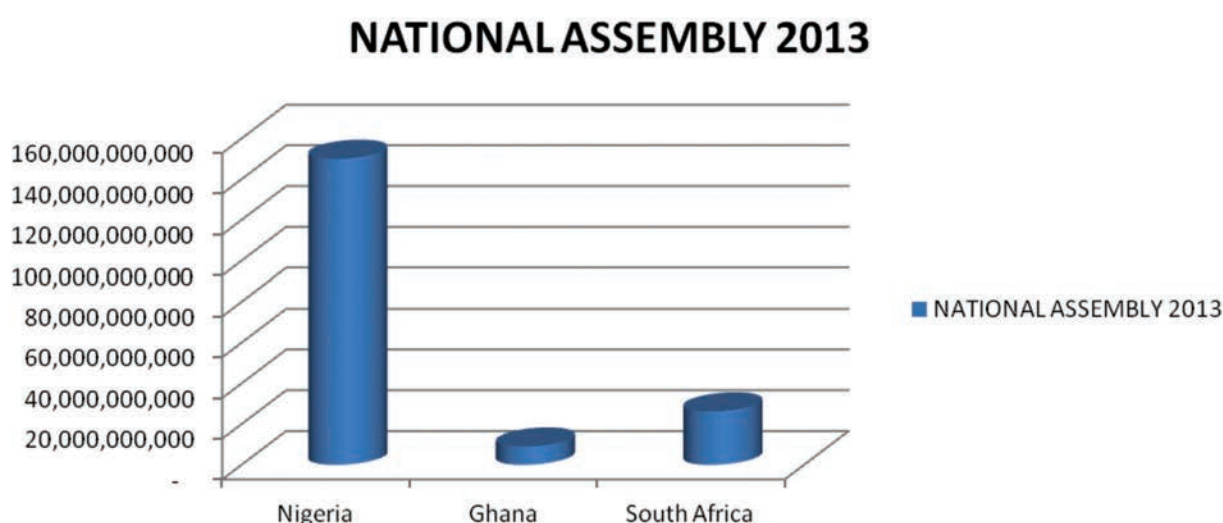
**Recommendation:** Recurrent expenditure should reduce by 50% to put more money in capital projects and infrastructure.

**Table 5: COMPARISON OF THE NATIONAL PARLIAMENTS OF NIGERIA, GHANA AND SOUTH AFRICA 2013 BUDGET**

	NIGERIA N	GHANA N	SOUTH AFRICA N
NATIONAL ASSEMBLY	150,000,000,000	8,957,181,750	26,208,180,063
National Budget	4,987,220,425,601.00	2,609,433,571,343.14	10,869,896,944,643.20
% of National Budget	3%	0.34%	0.24%
No. of Parliamentarians	469	275	490
<b>Total Budget per head</b>	<b>319,829,424.31</b>	<b>32,571,570.00</b>	<b>53,486,081.76</b>

While the amount budgeted for the National Assembly in Nigeria for 2013 is 3% of the National Budget, amounts budgeted for the parliament in Ghana and South Africa are 0.34% and 0.24% of their National budgets respectively. Also a sum of N 319,829,424.31 per parliamentarian/legislator was budgeted in 2013 for Nigeria; the figures are N 32,571,570 and N 53,486,081.76 for Ghana and South Africa for the same year. The figure for Nigeria represents about 10 times the figure per head for Ghana and 6 times that for South Africa.

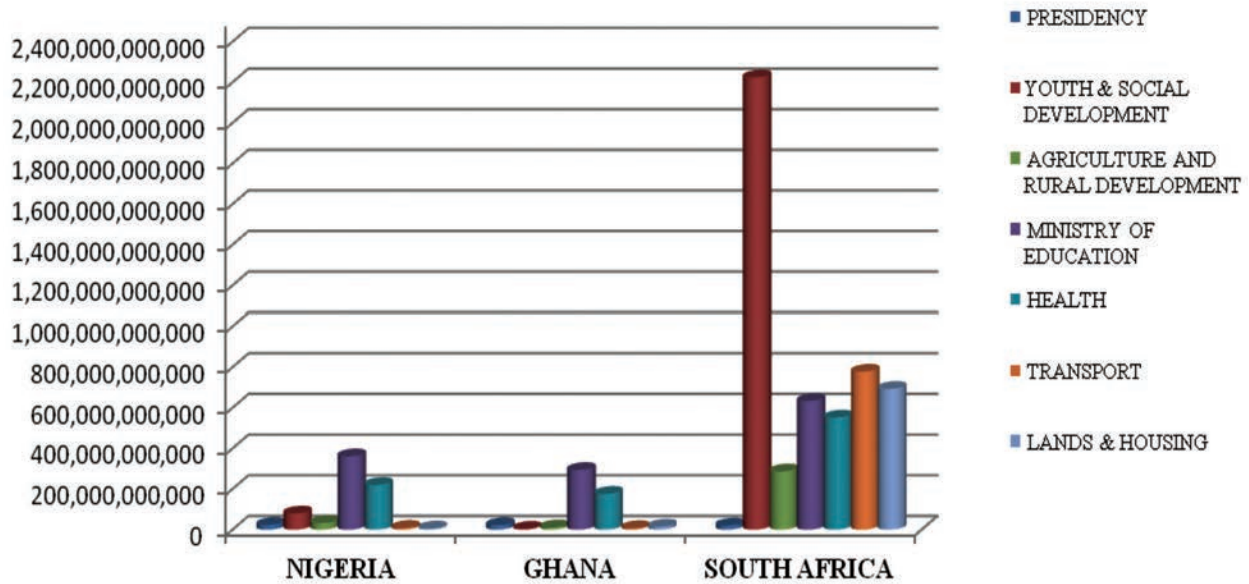
**Figure 5: COMPARATIVE CHART ANALYSIS OF THE LEGISLATURE EXPENDITURES FOR NIGERIA, GHANA AND SOUTH AFRICA 2013 BUDGET**



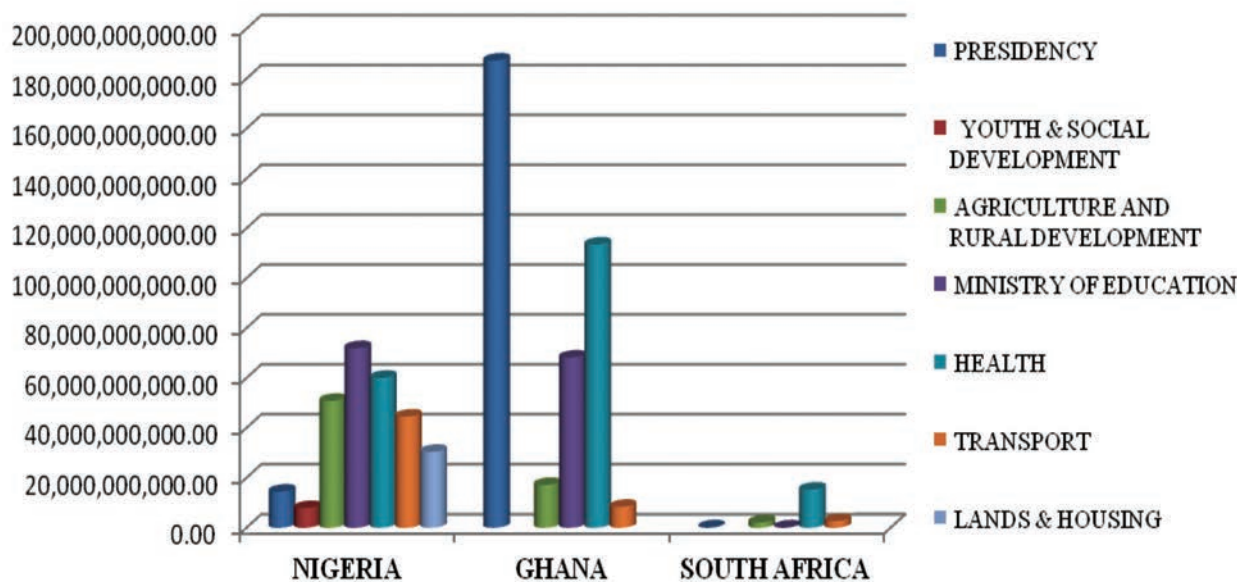
Total legislature (National Assembly) Budget for 2013; Nigeria N150,000,000,000; Ghana N8,957,181,750; and SA N26,208,180,063.



**Figure 6: RECURRENT EXPENDITURE ALLOCATION FOR NIGERIA AND COMPARATOR COUNTRIES FOR SELECTED MINISTRIES IN THE 2013 FEDERAL GOVERNMENT BUDGET**

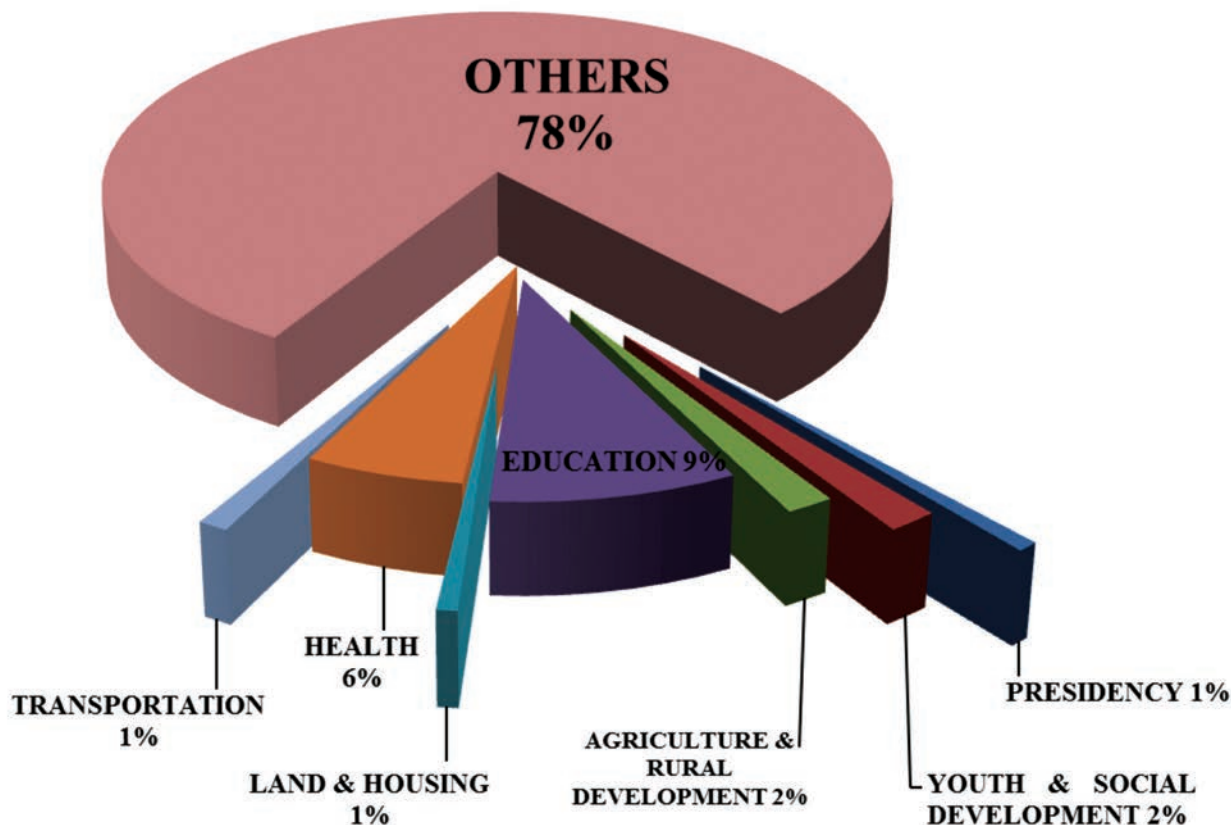


**Figure 7: CAPITAL EXPENDITURE ALLOCATION FOR NIGERIA AND COMPARATOR COUNTRIES FOR SELECTED MINISTRIES IN THE 2013 FEDERAL GOVERNMENT BUDGET**





**Figure 8: TOTAL EXPENDITURE FOR SELECTED MINISTRIES OF THE FEDERAL GOVERNMENT OF NIGERIA 2013 BUDGET**

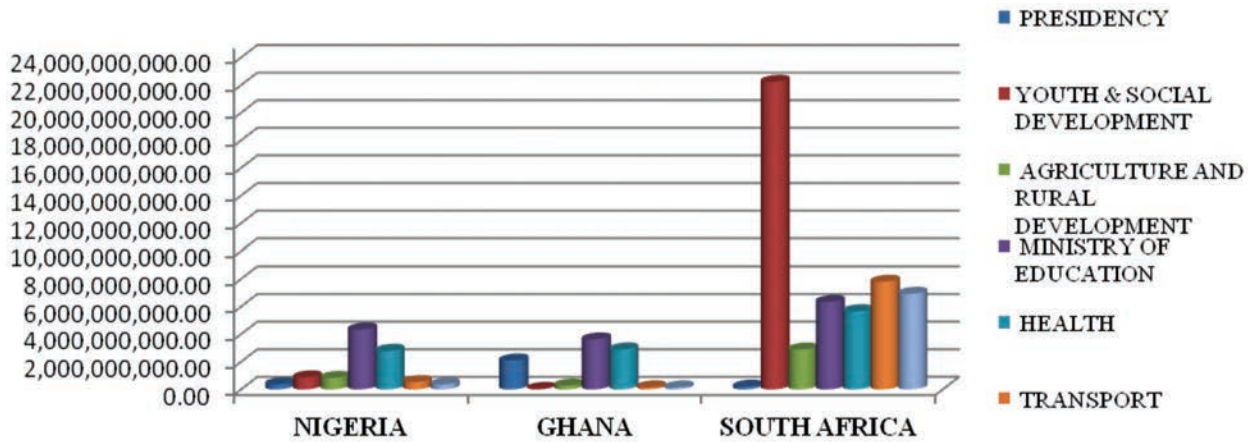


**Note:** the Total Budget for the Federal Government for 2013 amounted to N4,987,220,425,601. The Ministries labelled in the chart represent 22% of the Total Budget for 2013, while those Ministries not labelled (i.e. others) represent 78%. This chart reveals the percentage of allocation for selected Ministries vis-à-vis total country budget for 2013.

**Comment:** The total budgetary allocation (capital and recurrent) to key ministries like youth and social development, education, health, transportation, agriculture, lands and housing is 21% of the entire budget. These ministries which ought to be priority and get more annual budget actually get less than a quarter of the budget. This explains the lack of growth in these sectors and the increase in poverty and youth restiveness. Compared to peer countries as seen in Figure 9, Ghana and South Africa actually vote more money to these key sectors.

**Recommendation:** Government should vote more money to the capital expenditure of these key ministries in order to stem poverty and improve on the social services and welfare sector of the economy.

**Figure 9: TOTAL EXPENDITURE ALLOCATION FOR NIGERIA AND COMPARATOR COUNTRIES FOR SELECTED MINISTRIES IN THE 2013 FEDERAL GOVERNMENT BUDGET**



**EXPLANATORY NOTE**

**MODELS FOR DETERMINING BASIS OF COMPARISON**

- Selection of Countries:**  
Ghana and South Africa were selected because they are both African and democratic countries and have similar economic structure. In addition, they fall under the same classification of development.
- Projected Budget Estimates of 2014:**  
In order to estimate the budget figures for 2014, the percentage of each Ministries allocation in the 2013 recurrent expenditure to the total budget was used to multiply the total recurrent expenditure for 2014.
- Determination of Benchmark ratio:**  
The earnings of each country divided by their population is known as the GDP per capita. These figures which are in USD were then converted to Nigerian Naira and divided by the total GDP per capita of the three countries, that is:

$$\frac{\text{GDP Per Capita (Nigeria)}}{\text{Total GDP Per Capita (Nigeria + Ghana+ South Africa)}}$$

Country	GDP per Capita	Conversion to NAIRA 1USD:N162.30
NIGERIA	\$2,600.00	N421,980.00
GHANA	\$3,100.00	N503,130.00
SOUTH AFRICA	\$11,100.00	N1,801,530.00
<b>TOTAL</b>		<b>N2,726,640.00</b>

**Notes**

- 1 Where a particular Ministry is available in Nigeria, Ghana and South Africa, the benchmark ratio formula is:

$$\frac{\text{GDP Per Capita (Nigeria)}}{\text{Total GDP Per Capita ( Nigeria + Ghana+ South Africa)}}$$

2. Where a particular Ministry is available in Nigeria and South Africa, but not in Ghana , the benchmark ratio formula is adjusted as:

$$\frac{\text{GDP Per Capita (Nigeria)}}{\text{Total GDP Per Capita ( Nigeria + South Africa)}}$$

3. Where a particular Ministry is available in Nigeria and Ghana but not in South Africa, the benchmark ratio formula is adjusted as:

$$\frac{\text{GDP Per Capita (Nigeria)}}{\text{Total GDP Per Capita (Nigeria + Ghana)}}$$

NOTES	BENCHMARK RATIOS	USED
1	Nigeria, Ghana and South Africa	0.154761905
2	Nigeria and South Africa	0.189781022
3	Nigeria and Ghana	0.456140351

• **International Best Practice:**

The International best practice is the multiplication of the benchmark ratio (obtained using either of the formulas in Notes 1, 2 and 3) by the particular Ministry’s Expenditure. This process was adopted for both year 2012 and 2013 Federal Government Budgets. That is:

Benchmark ratio X Expenditure Head





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