

APPROPRIATION ACT, 2000

2000 Act No. 2



ARRANGEMENT OF SECTIONS

SECTION

- 1. Issue and Appropriation of ₦677,511,714,733 from the Consolidated Revenue Fund, 2000**
- 2. Release of Funds from the Consolidated Revenue Fund**
- 3. Citation**

APPROPRIATION ACT, 2000

AN ACT TO AUTHORIZE THE ISSUE AND APPROPRIATION OF A TOTAL SUM OF SIX HUNDRED AND SEVENTY-SEVEN BILLION, FIVE HUNDRED AND ELEVEN MILLION, SEVEN HUNDRED AND FOURTEEN THOUSAND, SEVEN HUNDRED AND THIRTY-THREE NAIRA (N677,511,714,733) FROM THE CONSOLIDATED REVENUE FUND OF THE FEDERATION OUT OF WHICH THE SUM OF TWO HUNDRED AND FORTY SIX BILLION, SEVEN HUNDRED AND SIX MILLION, THREE HUNDRED AND FIFTY FOUR THOUSAND, THREE HUNDRED AND SEVEN NAIRA, FORTY THREE Kobo (N246,706,354,307.43) IS FOR RECURRENT EXPENDITURE, SEVENTY BILLION NAIRA (N70,000,000,000) IS FOR DEBT SERVICE, WHILE THE BALANCE OF THREE HUNDRED AND SIXTY BILLION, EIGHT HUNDRED AND FIVE MILLION, THREE HUNDRED AND SIXTY THOUSAND, FOUR HUNDRED AND TWENTY FIVE NAIRA, FIFTY SEVEN Kobo (N360,805,360,425.57) IS FOR CONTRIBUTION TO DEVELOPMENT FUND FOR CAPITAL PROJECTS FOR THE SERVICE OF THE FEDERATION FOR THE YEAR ENDING ON 31ST DECEMBER, 2000

[5th May, 2000]

Commence-
ment

ENACTED by the National Assembly of the Federal Republic of Nigeria—

1.—(1) The Accountant General of the Federation shall when authorized to do so by warrants signed by the Minister charged with responsibility for finance, pay out of the Consolidated Revenue Fund of the Federation during the year ending 31st December, 2000 the sum specified by the warrants, not exceeding in the aggregate of Six Hundred and Seventy Seven Billion, Five Hundred and Eleven Million, Seven Hundred and Fourteen Thousand, Seven Hundred and Thirty-Three Naira.

Issue and
Appropriation of
N677,511,714,733
from the
Consolidated
Revenue
Fund 2000.

(2) The amount mentioned in sub-section (1) of this section shall be appropriated to the heads of expenditure as indicated in the Schedule to this Act.

(3) No part of the amount aforesaid shall be issued from the Consolidated Revenue Fund of the Federation after the end of the year mentioned in sub-section (1) of this section.

2.—(1) All amounts appropriated under this Act shall be issued from the Consolidated Revenue Fund only for the purposes specified in the Schedules.

Release of
funds from
the Consoli-
dated
Revenue
Funds.

(2) Discretionary release of funds and or implementation in any way that is not in conformity with the Schedules to this Act shall be with the prior resolution of the National Assembly.

(3) Any amount Standing to the credit of the National Assembly and the National Judicial Council in the Consolidated Revenue Fund of the Federation, as provided in the Schedule to this Act shall be paid, directly and fully, to the National Assembly and the National Judicial Council.

Citation.

3. This Act may be cited as the Appropriation Act, 2000.

PART A—RECURRENT EXPENDITURE

SECTION I

<i>Head</i>	<i>Ministry/Department</i>	<i>Allocation N</i>
20	Presidency	
	State House	5,835,312,960.00
	Office of the Vice President	824,041,860.00
	State Protocol	321,242,990.00
	Office of the Secretary to the Government of the Federation	593,395,576.00
	Other Agencies/Parastatals in the Presidency	9,490,905,460.00
	Office of the National Security Adviser	415,290,110.00
	National Planning Commission	549,681,068.00
	Federal Office of Statistics	476,556,859.00
	Office of Minister of Co-operation and Integration in Africa	130,992,097.00
	SUB-TOTAL	18,637,419,080.00
21	National Assembly	
	(a) Staff	1,838,504,335.80
	(b) House of Representatives	7,170,795,692.40
	(c) Senate	3,798,316,989.80
	(d) NASS liabilities	421,866,819.43
22	States and Local Governments	70,487,084.00
23	Police Formation and Command	18,754,607,650.00
24	Ministry of Women and Youth Development	5,327,314,856.00
25	Agriculture and Natural Resources	4,691,510,253.00
26	Office of the Auditor-General for the Federation	437,318,551.00
27	Judiciary	(First Line Charges)
28	Code of Conduct Bureau	199,986,467.00
29	Water Resources and Rural Development	783,283,137.00
30	Defence	33,119,454,535.00
31	National Planning Commission	710,391,539.00
	SUB-TOTAL	77,323,837,909.43
32	Education	
	Main Part (I)	1,310,890,374.00
	Parastatals (Part II)	882,588,133.00
	Unity Schools (Part III)	2,591,097,185.00
	Unity Schools Meal Subsidy	1,466,776,917.00
	Education Part IV (NUC)	11,772,623,233.00
	Education (Part V) (NBTE)	4,509,771,030.00
	Education Part VI: Commission for Colleges of Education	2,730,351,847.00
	Education Part VII: National Library of Nigeria	213,710,505.00
	Universal Basic Education Part IX	128,497,506.00
	Primary Education and Junior SS (Instructional Materials)	851,869,931.00

	Nomadic Education (Instructional Materials)	14,974,670.00
	Reviewed Remuneration for Tertiary Institutions	6,852,404,489.00
	Sub-Total	33,325,555,820.00
33	Parastatals Pension and Railway Pensions	13,000,000,000.00
34	Foreign Affairs (Part I)	1,557,967,661.00
35	Foreign Affairs (Part II)	7,324,536,908.00
	Sub-Total	21,882,504,569.00
36	Finance	6,420,339,002.00
37	Health	8,962,673,887.00
38	Enhanced Doctor's Allowances	2,050,000,000.00
39	Industry	1,256,106,431.00
	Information	3,164,409,267.00
40	Internal Affairs	7,674,729,583.00
41	Office of the Head of Service of the Federation	1,091,035,390.00
42	Justice	1,271,560,772.00
43	Employment, Labour and Productivity	836,481,248.00
44	Power and Steel	1,498,162,428.00
	Arrears of Salary for the steel Sector	916,309,900.00
45	Science and Technology and 14 Parastatals	1,078,510,077.00
46	Sports and Social Development	1,772,091,467.00
47	Public Complaints Commission	243,858,771.00
48	Federal Civil Service Commission	207,426,629.00
49	Commerce	870,923,691.00
50	Transport	1,257,881,170.00
51	Petroleum Resources	3,169,014,131.00
52	Works and Housing	3,808,554,489.00
53	Communications	1,057,799,034.00
54	Consolidated Revenue Fund Charges, Excluding Debt Charges	27,782,397,450.00
55	Independent National Electoral Commission	1,116,166,540.00
	Part II Special Electoral Budget	191,304,348.00
56	Contingencies	800,265,006.00
57	Service-Wide Votes	5,039,563,572.00
58	Ministry of Solid Minerals	549,836,834.00
59	Aviation	736,779,612.00
60	National Salaries and Wages Commission	101,879,360.00
61	Federal Character Commission	282,601,633.00
	Ministry of Police Affairs and Police Pension Office	418,195,600.00
	Culture and Tourism	974,489,134.00
	Ministry of Environment	577,734,973.00
	Wage Adjustment	8,347,955,500.00
	PTF Winding-up Committee	10,000,000.00
	Sub-Total	95,537,036,929.00
	Grand-Total	246,706,354,307.43

PART B DOMESTIC DEBT SERVICE

Domestic Debt Service 70,000,000,000.00

Grand Total for Recurrent 316,706,354,307.43**Part C—Capital Expenditure**

<i>Head</i>	<i>Items of Expenditure</i>	<i>Allocation</i>
1	Agriculture and Rural Development	8,232,716,440.00
2	Office of Auditor-General for the Federation	1,809,275,000.00
3	Aviation	2,824,989,047.00
4	Co-operation and Integration in Africa	236,111,880.00
5	Commerce	4,329,685,628.00
6	Communications	776,446,269.00
7	Culture and Tourism	1,976,243,080.00
8	Education	23,342,613,946.57
9	Defence	6,315,507,260.00
10	Employment, Labour and Productivity	854,885,365.00
11	Environment	1,237,810,030.00
12	Federal Capital Territory	27,813,366,420.00
13	Federal Civil Service Commission	246,111,880.00
14	Finance	8,087,140,360.00
15	Foreign Affairs	3,022,710,750.00
16	Office of the Head of Service of the Federation	207,778,455.30
	(a) Service Welfare Office	124,667,073.00
	(b) Public Service Office	14,166,713.00
	(c) Management Service Office	72,722,459.00
	(d) Establishment and Pension Office	94,444,752.00
	(e) Manpower Development Office	31,166,768.00
17	Health	7,002,545,252.00
18	Independent National Electoral Commission	1,606,000,000.00
19	Industry	6,714,993,922.00
20	Information	2,177,271,838.00
21	Internal Affairs	3,400,000,000.00
22	Judiciary	(First Line Charges)
23	Justice	907,611,802.00
24	National Assembly	9,484,755,000.00
25	National Planning Commission	669,046,000.00
26	National Revenue Mobilization Allocation and Fiscal Commission	1,580,000,000.00
27	National Salaries, Income and Wages Commission	77,455,623.00
28	Petroleum Resources	1,377,168,540.00
29	Nigerian Police Force	5,000,000,000.00
30	Police Affairs	75,555,802.00
31	Police Pension Office	20,957,574.00

32	Police Service Commission	46,750,152.00
33	Paper and Steel	55,736,357,878.00
34	Presidency (Other Agencies)	407,509,650.00
	(a) Public Complaints Commission	55,114,559.00
	(b) Federal Character Commission	175,186,519.00
	(c) National Population Commission	231,739,466.00
35	Science and Technology	1,857,875,168.00
36	Secretary to the Government of the Federation	6,519,715,647.00
	(a) Minister (Economic Matters)	34,500,000.00
	(b) Minister (Special Projects)	812,340,000.00
	(c) Minister (Special Duties)	9,444,475.00
	(d) Minister (Civil Service Matters)	8,311,138.00
	(e) Minister (Inter-governmental Affairs)	9,444,475.00
37	Solid Minerals Development	3,267,000,000.00
38	Sports and Social Development	4,438,054,790.00
39	State House	1,297,413,611.00
40	Transport (Including Nigerian Railway Refurbishment, etc)	9,000,000,000.00
41	Office of the Vice President	259,393,740.00
	(a) Code of Conduct Bureau	82,775,728.00
	(b) National Emergency Management Agency	232,054,000.00
42	Water Resources	16,352,120,000.00
43	Women and Youths Development	1,020,000,000.00
44	Works and Housing	43,235,882,571.00
45	Federal Government External Financial Obligation	5,666,685,132.00
46	Federal Government Investments	
	(a) Increase in Share Capital in Public Enterprise	1,001,114,373.00
	(b) Nigerian Security Printing and Minting	3,252,974,991.00
	Sub-Total	286,673,678,911.57

PART D—CAPITAL SUPPLEMENTATION

PROJECT

ALLOCATION

(a)	Railway Rehabilitation Under the Chinese contract (Outstanding Offshore payments: US \$66,087,125 at US \$1:00 to ₦95:00) N.B. Recommended. Appropriation 2000 less 1999 Allocation. (Part Payment)	
(b)	Materials for Track and additional works not included in Chinese Contract	94,444,752.00
(c)	Bakassi Programme	9,444,475.00
(d)	General Contingency : (Emergency Relief, Ad-hoc request etc).	755,558,018.00
(e)	Construction of Civil Servants Residential Quarters, Abuja	377,779,009.00
(f)	National Women and Children Hospital, Abuja.	661,113,265.00
(g)	Minor Capital Programme Adjustments/NIPSS (150m)	283,334,257.00
(h)	Counterpart Funds for Foreign Assisted Projects	6,138,908,893.00

(i)	Cost Sharing for Corporation Framework (CCF-1) of United Nations Development Programme of Assistance to Nigeria 1999-2001 US \$ 10,000,000.00	1,000,000,000.00
	Sub-Total	9,320,582,669.00
(j)	PART SETTLEMENT OF DEBT OWED ON NATIONAL PRIORITY PROJECTS.	10,000,000,000.00
(i)	Construction of Itakpe-Ajaokuta-Warri Rail Line and Port-Harcourt-Onne Port Rail Line (Federal Ministry of Transport)	
(ii)	Itakpe Mining Project Contract 1-1, 1-2 1-3 Industrial Plant Addendum 2 and 4 (Federal Ministry of Power and Steel)	
(iii)	Maintenance of Premises of the Presidency and the Vice President, Presidency Abuja Maintenance Agreement for the Premises of the Vice President (Presidency State House)	
(iv)	Construction of Kafin-Zaki and Kwali diversion structure. To construct an earth fills dam across Bunga and diversion structure at Kwali to irrigate 125,000 ha (Federal Ministry of Water Resources)	
(v)	Ajaokuta Steel Civil Works lots i and ii (Federal Ministry of Power and Steel)	
(vi)	Itakpe Mining Project : Contract CW-I-CW-II and Water Supply. (Federal Ministry of Power and Steel)	
(vii)	Itakpe Mining Project Consultancy. (Federal Ministry of Power and Steel)	
(viii)	Etc	
	(j) Federal Housing Scheme Nation-Wide	1,888,895,044.00
	(k) Loan to Federal Housing Authority	6,000,000,000.00
	(l) Loan to Federal Mortgage Bank	1,000,000,000.00
	(m) Loan to Urban Development Bank	1,000,000,000.00
	(n) Poverty Alleviation Programme	10,000,000,000.00
	(o) Tertiary Education graduate Employment Programme	3,000,000,000.00
	(p) X Scanning Machine (Investment)	472,223,761.00
	Sub-Total	33,361,118,805.00

(q) DEBTS OWED TO LOCAL CONTRACTORS**Total Allocation ₦4,722,237,610.00****Releases to be made Ministries/Agencies for Settlement of debts**

Ministry of Agriculture and Rural Development	114,994,041.00
Ministry of Commerce	251,207,930.00
Ministry of Defence	880,778,537.00
Ministry of Education	92,360,357.00
Federal Inland Revenue Service	89,115,235.00
Federal Capital Territory	124,668,017.00
Federal Civil Service Commission	22,361,684.00
Ministry of Health	258,254,453.00
Industrial Arbitration Panel	10,303,922.00
Ministry of Industry	27,955,647.00
Ministry of Information	141,903,240.00
Ministry of Internal Affairs	63,568,874.00
Judiciary	60,228,363.00
Ministry of Justice	26,174,419.00
Ministry of Employment, Labour and Productivity	49,638,273.00
National Boundary Commission	2,252,507.00
National Assembly	57,868,189.00
Nigerian Television Authority (NTA)	11,782,927.00
Nigerian Customs Service	8,450,916.00
National Revenue Mobilization, Allocation and Fiscal Commission	55,290,791.00
Ministry of Power and Steel	907,170,178.00
Police Affairs	11,063,258.00
Ministry of Science and Technology	95,010,476.00
State House	143,527,690.00
Ministry of Transport	61,972,757.00
Ministry of Works and Housing	518,918,191.00
Ministry of Sports and Social Development	48,549,325.00
Independent National Electoral Commission	40,170,186.00
Ministry of Water Resources	128,725,364.00
(i) Upper Benue River Basin	40,521,521.00
(ii) Soil Erosion and Flood Control	41,032,467.00
Others :	336,417,874.00
(r) CISS : Pre-shipment Inspection Agents Outstanding Fees October 1998-March 1999	2,166,768,206.00
(s) Niger-Delta Development Projects (FGN Additional Assistance)	94,447,522.00
(t) Internal Security	7,444,475,220.00
(u) Petroleum (Special) Trust Fund (PTF) : All monies for PTF should be paid directly to the Fund	16,000,000,000.00

47	National Centre for Women Development	109,051,483.00
48	Energy Commission of Nigeria	200,000,000.00
49	Nigerian Investment Promotion Commission (Industry)	713,000,000.00
	Sub-Total	31,449,980,040.00
	Total-Capital	360,805,360,425.57
	Total Recurrent	246,706,354,307.43
	Domestic Debt Service	70,000,000,000.00
	Grand-Total	677,511,714,733.00
	Other Items :	
	National Judicial Commission	10,000,000,000.00
	₦7.3 Billion for Recurrent Expenditure and ₦2.7 Billion for Capital Allocation.	
	Joint Venture Cash Calls to be applied strictly for Current (Year 2000) Obligations.	250,000,000,000.00

**BUDGET 2000 REVENUE PROJECTION
AT \$20 PB AND ₦100 PER US DOLLAR**

1	Crude Oil Price \$pbl	National Assembly	1
2	FIRST LINE CHARGES INCLUDE	Projection	2
3		US\$ Bill	3
4	A. Oil Revenue	11.40	4
5	Government Crude	6.72	5
6	Petroleum Profit Tax	2.96	6
7	Royalties, etc.	1.32	7
8	Upstream Gas Sales	0.40	8
9	B. Less	4.30	9
10	Joint Venture Cash Calls	2.50	10
11	NNPC Priority Projects	0.30	11
12	External Debt Service	1.50	12
13	C. Balance (4-9)	7.10	13
14		₦ Bill	14
15	Federally Collectible Rev. Less B	1,261.0	15
16	Less National Judicial Council	10.0	16
17	NNPC Subsidy		17
18	Balance Federally Collectible		18
19	Revenue less item 16	1,251.0	19
20	Balance of 13 B/D	710.0	20
21	Domestic Crude	208.6	21
22	Other Oil Revenue	21.3	22
23	D. Total Oil Revenue in FAAC A/C=d	939.9	23
24	Less Natural Resources (13%) of (4-10)	122.19	24
25	E. Balance of Oil Revenue in FAAC Acct.	807.71	25
26	NON-OIL REVENUE	321.1	26
27	Customs and Excise	120.0	27
28	Companies Income Tax	65.0	28
29	VAT	65.0	29
30	Federal Govt. Inland Revenue	65.0	30
31	Levies (Revenue)	6.1	31
32	Tax on Petroleum Products	0.0	32
33	Transfer to PSTF	0.0	33
34	Fed. Accounts Less VAT & FGN. Ind. Rev.	992.7	34
35	* Special Funds (7.5%/3.5%)	36.29	35
36	OMPADEC (3% Oil Revenue)	0.00	36
37	FGN (48.5%)	501.49	37
38	States (24%)	248.16	38
39	Local Government (20%)	206.80	39
	Federal Retained Revenue	606.24	

40	FGN share of Federal Account	501.49	40
41	VAT	9.75	41
42	Federal Government Inland Revenue	65.0	42
43	Privatization Proceeds	30.0	43
44	Total Government Expenditure	<u>677.52</u>	44
45	Total Recurrent Expenditure	<u>316.71</u>	45
46	Personnel Cost	170.17	46
47	Overhead Cost	76.54	47
48	Domestic Debt Service	<u>70.00</u>	48
49	Recurrent Surplus	<u>289.53</u>	49
50	Total Capital Expenditure	<u>360.81</u>	50
51	Debts on National Priority Projects	10.00	51
52	Local Contractors' Debts	4.72	52
53	FGN Direct transfer to P(S)TF	16.00	53
54	Capital Expenditure	330.09	54
55	Other Special Requests	—	55
56	Financing items	4.20	56
57	Overall Deficit/Surplus	-67.08	57

Based on oil production of 2.136 MB per day

* National Assembly used 3.5% in recognition of the provision for Natural Resources (Line 23)

EXPLANATORY MEMORANDUM

The Act seeks to authorise the issue and appropriation of a total sum of Six Hundred and Seventy-Seven Billion, Five Hundred and Eleven Million, Seven Hundred and Fourteen Thousand, Seven Hundred and Thirty-Three Naira (N677,511,714,733) from the Consolidated Revenue Fund of the Federation out of which the sum of Two Hundred and Forty-Six Billion, Seven Hundred and Six Million, Three Hundred and Fifty-Four Thousand, Three Hundred and Seven Naira, Forty-Three Kobo (N246,706,354,307.43) is for Recurrent Expenditure, Seventy Billion Naira (N70,000,000,000.00) is for debt service, while the balance of Three Hundred and Sixty Billion, Eight Hundred and Five Million, Three Hundred and Sixty Thousand, Four Hundred and Twenty-Five Naira, Fifty-Seven Kobo (N360,805,360,425.57) is for Contribution to Development Fund for Capital Projects for the Service of the Federation for the year ending on 31st December, 2000.

SCHEDULE TO THE APPROPRIATION BILL, 2000

(1) <i>Short Title of the Bill</i>	(2) <i>Long Title of the Bill</i>	(3) <i>Summary of Contents of the Bill</i>	(4) <i>Date Passed by Senate</i>	(5) <i>Date Passed by House of Representatives</i>
The Appropriation Bill, 2000.	An Act to authorize the issue and appropriation of a total sum of Six Hundred and Seventy-Seven Billion, Five Hundred and Eleven, Million, Seven Hundred and Fourteen Thousand, Seven Hundred and Thirty-Three Naira (N677,511,714,733) from the Consolidated Revenue Fund of the Federation out of which the sum of Two Hundred and Forty-Six Billion, Seven Hundred and Six Million, Three Hundred and Fifty-Four thousand, Three Hundred and Seven Naira, Forty-Three Kobo (N246,706,354,307.43) is for Recurrent Expenditure, Seventy Billion Naira (N70,000,000,000) is for debt Service, while the balance of Three Hundred and Sixty Billion, Eight Hundred and Five Million, Three Hundred and Sixty Thousand, Four Hundred and Twenty-Five Naira, Fifty Seven Kobo. (N360,805,360,425.57) is for contribution to development fund for capital projects for the service of the Federation for the year ending on 31st December, 2000	The Bill seeks to authorize the issue and appropriation of the sum of N677,511,714,733 from Consolidated Revenue Fund during the year ending 31st December, 2000. Out of this amount, N246,706,354,307.43 is for Recurrent Expenditure, and N70,000,000,000 is for debt service. The balance of N360,805,360,425.57 is for the contribution to the Development Fund for capital projects for the service of the Federation. The amount can only be appropriated to heads of expenditure indicated accordingly.	29-3-2000	29-3-2000

SCHEDULE TO THE APPROPRIATION BILL, 2000

(1)	(2)	(3)	(4)	(5)
<i>Short Title of the Bill</i>	<i>Long Title of the Bill</i>	<i>Summary of Contents of the Bill</i>	<i>Date Passed by Senate</i>	<i>Date Passed by House of Representatives</i>
		And no part of the amount will be issued after the end of the year. Amounts appropriated can only be issued for the purposes specified and discretionary release of funds and/or implementing the Act in a manner that is inconsistent with its provisions can only be with the prior resolution of the National Assembly. Amounts due to the National Assembly and the National Judicial Council are to be paid directly and fully to them.		

I certify that this Bill has been carefully compared by me with the decision reached by the National Assembly and found by me to be true and correct decision of the Houses and is in accordance with the provisions of the Acts Authentication Act of 1961.

I ASSENT.



IBRAHIM SALIM, CON
Clerk to the National Assembly
14th April, 2000

CHIEF OLUSEGUN OBASANJO, GCFR
President of the Federal Republic of Nigeria
5th May, 2000