

SUPPLEMENTARY APPROPRIATION ACT, 1999



ARRANGEMENT OF SECTIONS

SECTION

1. **ISSUE AND APPROPRIATION OF ₦195,339,160,384.50 FROM THE CONSOLIDATED REVENUE FUND 1999**
2. **CITATION.**

SUPPLEMENTARY APPROPRIATION ACT, 1999

1999 Act No. 1

AN ACT TO AUTHORISE THE ISSUE AND APPROPRIATION OF A TOTAL SUM OF ONE HUNDRED AND NINETY-FIVE BILLION, THREE HUNDRED AND THIRTY-NINE MILLION, ONE HUNDRED AND SIXTY THOUSAND, THREE HUNDRED AND EIGHTY-FOUR NAIRA, FIFTY KOBOS (₦195,339,160,384.50) FROM THE CONSOLIDATED REVENUE FUND OF THE FEDERATION OUT OF WHICH THE SUM OF ONE HUNDRED AND THIRTEEN BILLION, THREE HUNDRED AND EIGHTEEN MILLION, SIX HUNDRED AND SIXTY THOUSAND, FOUR HUNDRED AND SIXTY-TWO NAIRA, FIFTY KOBOS (₦113,318,660,462.50) IS FOR RECURRENT EXPENDITURE INCLUDING CONSOLIDATED REVENUE FUND CHARGES, WHILE THE BALANCE OF EIGHTY-TWO BILLION, TWENTY MILLION, FOUR HUNDRED AND NINETY-NINE THOUSAND, NINE HUNDRED AND TWENTY-TWO NAIRA (₦82,020,499,922.00) IS FOR CONTRIBUTION TO THE DEVELOPMENT FUND FOR CAPITAL PROJECTS FOR THE SERVICE OF THE FEDERATION FOR THE YEAR ENDING ON 31ST DECEMBER, 1999

[10th September, 1999].

Commencement.

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

1. The Accountant-General of the Federation may, 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, 1999 the sums specified by the warrants, not exceeding in the aggregate of One hundred and ninety-five billion, three hundred and thirty-nine million, one hundred and sixty thousand, three hundred and eighty-four Naira, fifty Kobo.

Issue and
Appropriation
of
₦195,339,160,384.50
from the
Consolidated
Revenue Fund,
1999.

(2) The amount mentioned in Subsection (1) of this Section shall be appropriated to 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 Subsection (1) of this Section.

2. This Act may be cited as the Supplementary Appropriation Act, 1999.

Citation.

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SCHEDULE

Section 1

PART A—RECURRENT EXPENDITURE

<i>Ministry/Department</i>	<i>Allocation</i>
Presidency	N
State House	591,069,866.50
Vice-President	197,373,665.00
State Protocol	137,559,276.50
Secretary to the Government of the Federation	270,903,584.00
Parastatals under Secretary to the Government of the Federation	3,747,880,088.00
Office of the National Security Adviser	28,147,830.50
National Planning Commission	262,649,424.00
Federal Office of Statistics	257,333,600.50
Police Affairs and Pension Office	145,288,367.00
SUB-TOTAL	5,638,205,702.00
National Assembly Office (Part I) Secretariat	738,005,520.00
National Assembly (Part II) Member	2,073,799,500.50
State and Local Governments	34,574,376.00
Police Formation and Commands	10,780,538,599.00
Ministry of Women Affairs	121,974,406.50
Agricultural and Resources	2,567,427,822.50
Office of Auditor-General for the Federation	146,722,329.50
Judiciary	463,844,022.00
Water Resources and Rural Development	421,927,696.50
Defence	16,410,231,041.50
National Population Commission	349,638,450.50
SUB-TOTAL	34,108,683,764.50
Education	
Headquarters (Part I)	606,633,153.00
Parastatals (Part II)	464,730,403.50
Unity School (Part III)	1,786,861,890.00
Unity School Meal Subsidy	444,791,218.50
National Universities Commission (Part IV)	5,103,096,830.00
National Board for Technical Education (Part V)	2,662,684,381.00
Commission for College of Education (Part VI)	1,216,135,902.00
National Library of Nigeria (Part VII)	108,842,660.00
National Primary Education Commission (Part VIII)	65,756,173.50
(a) Primary Education (Instruction Materials)	405,676,912.50
(b) Nomadic Education (Instruction Materials)	6,544,998.00
National Secondary School Education Commission (Part IX)	45,000,000.00
SUB-TOTAL	12,916,754,522.00
Foreign Affairs (Part I) Headquarters	479,375,003.00
Foreign Affairs (Part II) Overseas Mission	7,628,903,290.00
SUB-TOTAL	8,108,278,293.00

SCHEDULE

Section 1

PART A—RECURRENT EXPENDITURE—continued

Ministry/Department	Allocation
Finance	3,125,458,419.50
Health	4,659,647,919.00
Industry	345,374,818.00
Information	1,607,028,225.00
Internal Affairs	4,099,584,280.00
Office of Establishment and Management Services	250,965,924.00
Justice	327,641,621.50
Labour and Productivity	458,786,334.00
Power and Steel	821,939,394.50
Science and Technology	549,469,484.50
Youth and Sports	3,129,969,467.50
Public Complaints Commission	145,196,048.50
Federal Civil Service Commission	104,712,497.50
Commerce	552,943,192.50
Transport	658,118,500.50
Petroleum Resources	1,624,904,810.50
Works and Housing	2,002,954,151.50
Communications	780,665,703.50
Consolidated Revenue Fund	16,734,855,659.00
Charges, Excluding Debt Charges (Pensions, Salaries of Judges, Inspector-General of Police, Deputy Inspector-General of Police, etc.)	
Independent National Electoral Commission	540,289,921.00
Contingencies	612,500,000.00
Service-Wide Votes	12,842,535,483.00
Ministry of Solid Minerals	291,920,286.00
Aviation	376,746,627.50
National Salaries and Wages Commission	47,451,152.00
Federal Character Commission	150,936,388.00
SUB-TOTAL	52,546,738,181.00
GRAND TOTAL	113,318,660,462.50

PART B—CAPITAL EXPENDITURE

<i>Head Projects</i>	<i>Allocation N</i>
Release of counterpart funds of Foreign assisted Projects	2,100,009,000.00
Federal Government External Financial Obligations	405,660,750.00
Niger-Delta Development Projects	800,000,000.00
National Assembly Projects	2,204,150,000.00
Procurement and Operation of Fertilizer	3,082,000,000.00
Furnishing of new Secretariat	400,000,000.00
Federal Ministry of Works and Housing (Roads)	9,620,000,000.00
PTF Projects (Health, Education, Roads, etc.)	5,592,000,000.00
Ministry of Defence (Refurbishment of Hercules C130 for evacuation of Soldiers on ECOMOG services)	1,500,000,000.00
Infrastructural Enhancement Projects	4,469,586,525.00
Release and Cash-Backing of Outstanding 1st and 2nd Quarter Capital Allocation to Ministries/Agencies	8,200,000,000.00
National Women and Children Hospital	500,000,000.00
Establishment of VAT Office and Tribunals	100,000,000.00
Minor Adjustment for Capital Projects	100,000,000.00
Federal Ministry of Education	2,700,000,000.00
Federal Ministry of Health	2,319,250,000.00
Federal Ministry of Information	900,000,000.00
Youth and Sports	300,000,000.00
Federal Ministry of Women Affairs	200,000,000.00
Ministry of Labour and Productivity	300,000,000.00
Minstry of Transport	1,200,000,000.00
Aviation -	500,000,000.00
Office of the Secretary to the Government of the Federation	
State House	100,000,000.00
Vice-President	—
National Planning Commission	50,000,000.00
Presidency/Other Agencies	—
Communications	182,885,042.00
Ministry of Defence	—
Nigeria Police Force	3,000,000,000.00
Police Affairs Office	150,000,000.00
Police Pensions Office	52,000,000.00
Auditor-General for the Federation	84,000,000.00
Establishments and Management Services	50,000,000.00
Justice	395,908,000.00
Judiciary	402,815,500.00
Federal Ministry of Internal Affairs	1,460,000,000.00
Independent National Electoral Commission	—
Federal Capital Territory	5,200,000,000.00
Foreign Affairs	1,000,000,000.00
National Revenue Mobilisation and Fiscal Policy	—

PART B—CAPITAL EXPENDITURE—continued

<i>Head Projects</i>	<i>Allocation</i>
Power and Steel (Rural Electrification)	5,500,000,000.00
Agriculture and Natural Resources	5,000,000,000.00
Federal Ministry of Industry	550,000,000.00
Commerce	500,000,000.00
Petroleum Resources	200,000,000.00
Water Resources (Rural Water Supply Programme)	5,461,327,000.00
Ministry of Science and Technology	200,000,000.00
Solid Minerals	488,908,105.00
Ministry of Culture and Tourism	650,000,000.00
National Boundary Commission	50,000,000.00
Road Safety Commission	250,000,000.00
Centre for Women for Women Development	80,000,000.00
Federal Ministry of Environment	2,500,000,000.00
Federal Character Commission	370,000,000.00
FEAP	600,000,000.00
GRAND TOTAL	82,020,499,922.00

REVISED FGN 1999 BUDGET SCENARIOS: OIL PRICE \$18 JUNE-DECEMBER 1999

<i>Crude Oil Scenario Assumptions: Approved First Line Charges Include</i>	<i>1999 Jan-May Budget ₦ Billion</i>	<i>Actual Only June-Dec. 1999 ₦ Billion</i>	<i>JVCC, NNPC & Debt Service 1999 ₦ Billion</i>
Federal Collective Revenue	667.9	257.1	706.9
Oil Revenue (a)	453.9	165.6	570.4
Government Crude	243.0	140.8	335.7
PPT	74.2	2.4	109.8
Royalties	48.5	21.5	64.8
Domestic Crude Cost	84.8	9.9	57.9
Upstream Gas Sales	3.4	0.9	2.2
Less (b)	323.4	135.9	208.3
Joint Venture Cash Call	172.0	61.0	110.9
NNPC Priority Projects	22.4	—	14.4
External Debts Service	129.0	53.8	83
Excess Crude Proceeds	—	21.2	—
Balance (a)-(b)	130.5	29.8	362.1
Balance of Oil Revenue	130.5	39.7	362.1
Non Oil Revenue	214.0	91.5	136.4
Customs and Excise	72.0	32.8	46.0
Companies Income Tax	30.0	15.5	18.0
VAT	50.0	18.6	31.4
Federal Govt. Ind. Revenue	12.0	15.5	9.0
Tax on petroleum products	50.0	9.1	32.0
Federation A/C including PSTF	282.5	87.1	—
Transfer to PSTF	20.0	10.0	0.0
Federation Accounts	302.5	124.6	498.5
Federation Accounts (Less VAT)	262.5	106.0	467.1
FGN Share of Fed. Accts. 48.5%	127.3	51.4	226.77
States (24%)	63.0	25.4	112.1
Local Government (20%)	52.5	21.2	93.2

REVISED FGN 1999 BUDGET SCENARIOS: OIL PRICE \$18 JUNE-DECEMBER 1999—continued

<i>Crude Oil Scenario Assumptions: Approved</i>	<i>1999 Jan-May Budget</i>	<i>Actual Only June-Dec. 1999</i>	<i>JVCC, NNPC & Debt Service</i>
<i>First Line Charges Include</i>	<i>₦Billion</i>	<i>₦Billion</i>	<i>1999 ₦Billion</i>
Special Funds (75%)	19.7	8.0	35.00
Federal Retained Revenue	146.8	69.7	245.47
FGN Share of Federation Account	127.3	51.4	226.77
VAT	7.5	2.8	4.7
Fed. Govt. Ind. Revenue	12.0	15.5	9.0
Privatisation Proceed	—	—	5.0
Total Govt. Revenue	348.8	215.6	253.98
Recurrent	—	—	171.51
Personnel Cost	—	—	94.71
Overhead cost	—	—	23.80
Domestic Debts	49.0	49.0	0.0
Local Contractors Debt	1.00	1.00	4.00
Recurrent surplus/Deficit	—	—	73.96
Debts on National priority projects	—	—	—
FGN Directs Transfer to PSTF	—	—	—
Capital Expenditure	—	—	82.47
Other Adjustment	—	—	—
Transfers from other Accounts. Inclusive of draw down from, External Reserve, Loans and Privatization proceeds, Overall Deficit/ Surplus	—	—	8.51

1999 REVISED RECURRENT EXPENDITURE

A10 1999 No.1

Supplementary Appropriation Act

Head	Ministry/Department	Personnel Cost	Overhead Cost	Additional Provision for Personnel by FMF	Total Personnel by FMF (A + C)	National Assembly Recommendations for Overhead (90% of 'B') & 7.2B Cut from SWV	Total recurrent Costs by National Assembly (D + E)
		A	B	C	D	E	F
		N	N	N	N	N	N
20	Presidency						
	State House	44,105,255.00	589,364,115.00	16,536,908.00	60,642,163.00	530,427,703.50	591,069,866.50
	Vice President	48,300,765.00	154,086,670.00	10,394,897.00	58,695,662.00	138,678,003.00	197,373,665.00
	State Protocol	25,475,875.00	115,722,075.00	7,933,534.00	33,409,409.00	104,149,867.50	137,559,276.50
	Secretary to the Government of the Federation	50,415,770.00	196,596,740.00	43,550,748.00	93,966,518.00	176,937,066.00	270,903,584.00
	Parastatals under Secretary to the Government of the Federation	1,497,244,155.00	1,117,424,190.00	1,244,954,162.00	2,742,198,317.00	1,005,681,771.00	3,747,880,088.00
	Office of the National Security Adviser	20,237,735.00	8,788,995.00		20,237,735.00	7,910,095.50	28,147,830.50
	National Planning Commission	102,677,485.00	146,292,420.00	28,308,761.00	130,986,246.00	131,663,178.00	262,649,424.00
	Federal Office of Statistics	154,713,465.00	31,839,585.00	73,964,509.00	228,677,974.00	28,655,626.50	257,333,600.50
	Police Affairs and Pension Office	74,632,615.00	46,044,500.00	29,215,702.00	103,848,317.00	41,440,050.00	145,288,367.00
	SUB-TOTAL	2,017,803,120.00	2,406,159,290.00	1,454,859,221.00	3,472,662,341.00	2,165,543,361.00	5,638,205,702.00
21	National Assembly Office						
	Part I Secretariat	54,539,600.00	85,254,510.00	—	661,276,461.00	76,729,059.00	738,005,520.00
	National Assembly (Part II) Member	100,000,000.00	94,444,445.00	—	1,988,799,500.00	85,000,000.50	2,073,799,500.50
22	State and Local Governments	9,318,110.00	22,954,130.00	4,597,549.00	13,915,659.00	20,658,717.00	34,574,376.00
23	Police Formation and Commands	7,097,384,310.00	1,877,830,220.00	1,993,107,091.00	9,090,491,401.00	1,690,047,198.00	10,780,538,599.00
24	Ministry of Women Affairs	28,455,690.00	103,909,685.00		28,455,690.00	93,518,716.50	121,974,406.50
25	Agriculture and Natural Resources	1,137,709,440.00	695,217,045.00	804,023,042.00	1,941,732,482.00	625,695,340.50	2,567,427,822.50
26	Office of the Auditor-General of the Federation	68,667,835.00	42,428,195.00	39,869,119.00	108,536,954.00	38,185,375.50	146,722,329.50
27	Judiciary	115,827,735.00	223,671,320.00	146,712,099.00	262,539,834.00	201,304,188.00	463,844,022.00
28	Water Resources and Rural Development	222,513,970.00	113,333,335.00	97,413,725.00	319,927,695.00	102,000,001.50	421,927,696.50
30	Defence	7,884,317,940.00	3,451,723,645.00	5,419,361,821.00	13,303,679,761.00	3,106,551,280.50	16,410,231,041.50
31	National Population Commission	176,703,415.00	56,666,665.00	121,935,037.00	298,638,452.00	50,999,998.50	349,638,450.50
	SUB-TOTAL	16,895,438,045.00	6,767,433,195.00	8,627,019,483.00	25,522,457,528.00	6,090,689,875.50	34,108,683,764.50

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1999 REVISED RECURRENT EXPENDITURE-continued

Head	Ministry/Department	Personnel Cost	Overhead Cost	Additional Provision for Personnel by FMF	Total Personnel by FMF (A + C)	National Assembly Recommendations for Overhead (90% of 'B') & 7.2% Cut from SWV	Total recurrent Costs by National Assembly (D + E)
		A	B	C	D	E	F
32	Education Headquarters (Part I)	132,996,125.00	277,599,280.00	223,797,676.00	356,793,801.00	249,839,352.00	606,633,153.00
	Parastatals (Part II)	209,830,930.00	193,438,255.00	80,805,044.00	290,635,974.00	174,094,429.50	464,730,403.50
	Unity School (Part III)	542,627,930.00	135,027,220.00	1,122,709,462.00	1,665,337,392.00	121,524,498.00	1,786,861,890.00
	Unity School Meal Subsidy	—	494,212,465.00	—	—	444,791,218.50	444,791,218.50
	National University Commission (Part IV)	2,319,693,170.00	1,563,795,800.00	1,375,987,440.00	3,695,680,610.00	1,407,416,220.00	5,103,096,830.00
	National Board for Technical Education (Part V)	1,507,663,765.00	582,045,800.00	631,179,396.00	2,138,843,161.00	523,841,220.00	2,662,684,381.00
	Commission for Colleges of Education (Part VI)	700,751,965.00	370,149,720.00	182,249,189.00	883,001,154.00	333,134,748.00	1,216,135,902.00
	National Library of Nigeria (Part VII)	78,910,485.00	23,531,270.00	8,754,032.00	87,664,517.00	21,178,143.00	108,842,660.00
	National Primary Education Commission (Part VIII)	22,822,020.00	47,704,615.00	—	22,822,020.00	42,934,153.50	65,756,173.50
	(a) Primary Education (Instruction Materials)	—	450,752,125.00	—	—	405,676,912.50	405,676,912.50
	(b) Nomadic Education (Instruction Materials)	—	7,272,220.00	—	—	6,544,998.00	6,544,998.00
	National Secondary School Education Commission	—	50,000,000.00	—	—	45,000,000.00	45,000,000.00
	SUB-TOTAL	5,515,296,390.00	4,195,528,770.00	3,625,482,239.00	9,140,778,629.00	3,775,975,893.00	12,916,754,522.00
34	Foreign Affairs (Part I) Headquarters	200,112,005.00	310,292,220.00	—	200,112,005.00	279,262,998.00	479,375,003.00
34	Foreign Affairs (Part II) Overseas Mission	777,051,955.00	1,020,000,000.00	5,933,851,335.00	6,710,903,290.00	918,000,000.00	7,628,903,290.00
	SUB-TOTAL	977,163,960.00	1,330,292,220.00	5,933,851,335.00	6,911,015,295.00	1,197,262,998.00	8,108,278,293.00
35	Finance	1,838,922,930.00	1,130,555,555.00	269,035,490.00	2,107,958,420.00	1,017,499,999.50	3,125,458,419.50
36	Health	3,501,894,665.00	574,206,820.00	640,967,116.00	4,142,861,781.00	516,786,138.00	4,659,647,919.00
37	Industry	166,421,465.00	133,908,630.00	58,435,586.00	224,857,051.00	120,517,767.00	345,374,818.00
38	Information	741,646,720.00	371,684,700.00	530,865,275.00	1,272,511,995.00	334,516,230.00	1,607,028,225.00
39	Internal Affairs	2,673,191,885.00	1,419,988,400.00	148,402,835.00	2,821,594,720.00	1,277,989,560.00	4,099,584,280.00

1999 REVISED RECURRENT EXPENDITURE-continued

Head	Ministry/Department	Personnel Cost	Overhead Cost	Additional Provision for Personnel by FMF	Total Personnel by FMF (A + C)	National Assembly Recommendations for Overhead (90% of 'B' & 7.2B Cut from SWV)	Total recurrent Costs by National Assembly (D + E)
		A	B	C	D	E	F
		N	N	N	N	N	N
40	Office of Establishments and Management Services	141,498,780.00	85,359,840.00	32,643,288.00	174,142,068.00	76,823,856.00	250,965,924.00
41	Justice	108,803,040.00	202,911,355.00	36,218,362.00	145,021,402.00	182,620,219.50	327,641,621.50
42	Labour and Productivity	257,414,945.00	118,581,340.00	94,648,183.00	352,063,128.00	106,723,206.00	458,786,334.00
43	Power and Steel	485,167,410.00	141,201,955.00	209,690,225.00	694,857,635.00	127,081,759.50	821,939,394.50
44	Science and Technology	287,340,790.00	192,452,945.00	88,921,044.00	376,261,834.00	173,207,650.50	549,469,484.50
45	Youth and Sports	1,733,573,030.00	677,677,025.00	786,485,115.00	2,520,060,145.00	609,909,322.50	3,129,969,467.50
46	Public Complaints Commission	42,772,045.00	36,732,925.00	69,364,371.00	112,136,416.00	33,059,632.50	145,196,048.50
47	Federal Civil Service Commission	28,623,890.00	72,469,895.00	10,865,702.00	39,489,592.00	65,222,905.50	104,712,497.50
48	Commerce	200,494,730.00	161,694,445.00	206,923,462.00	407,418,192.00	145,525,000.50	552,943,192.50
49	Transport	554,895,935.00	106,315,640.00	7,538,489.00	562,434,424.00	95,684,076.00	658,118,500.00
50	Petroleum Resources	1,537,969,360.00	96,594,945.00	—	1,537,969,360.00	86,935,450.50	1,624,904,810.50
51	Works and Housing	807,054,290.00	693,426,895.00	571,815,656.00	1,378,869,946.00	624,084,205.50	2,002,954,151.50
52	Communications	464,784,935.00	51,152,985.00	269,843,082.00	734,628,017.00	46,037,686.50	780,665,703.50
54	Consolidated Revenue Fund Charges, Excluding Debt Charges (Pensions, Salaries of Judges, Inspector-General of Police, etc.)	8,455,501,230.00	—	8,279,354,429.00	16,734,855,659.00	—	16,734,855,659.00
55	Independent National Electoral Commission	266,816,540.00	252,866,660.00	45,893,387.00	312,709,927.00	227,579,994.00	540,289,921.00
56	Contingencies	—	125,000,000.00	500,000,000.00	500,000,000.00	112,500,000.00	612,500,000.00
57	Service—Wide Votes	—	8,469,196,805.00	4,373,338,678.00	4,373,338,678.00	4,173,338,678.00	8,546,677,356.00
58	Ministry of Solid Minerals	90,026,690.00	170,139,580.00	48,767,974.00	138,794,664.00	153,125,622.00	291,920,286.00
59	Aviation	151,487,660.00	198,017,955.00	47,042,808.00	198,530,468.00	178,216,159.50	376,746,627.50
60	National Salaries and Wages Commission	13,605,050.00	37,606,780.00	—	13,605,050.00	33,846,102.00	47,451,152.00
61	Federal Character Commission	44,388,470.00	80,844,450.00	33,787,913.00	78,176,383.00	72,760,005.00	150,936,388.00
	SUB-TOTAL	24,594,298,485.00	15,600,588,525.00	17,360,848,470.00	41,955,146,955.00	10,591,591,226.00	52,546,738,181.00
	GRAND TOTAL	50,000,000,000.00	30,308,082,000.00	37,002,060,748.00	94,709,299,771.00	23,821,063,353.50	118,530,363,124.50

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PART B—CAPITAL EXPENDITURE

<i>Head Projects</i>	<i>Allocation N</i>
Release of counterpart funds of Foreign assisted Projects	2,100,009,000.00
Federal Government External Financial Obligations	405,660,750.00
Niger-Delta Development Projects	800,000,000.00
National Assembly Projects	2,204,150,000.00
Procurement and Operation of Fertilizer	3,082,000,000.00
Furnishing of new Secretariat	400,000,000.00
Federal Ministry of Works and Housing (Roads)	9,620,000,000.00
PTF Projects (Health, Education, Roads, etc.)	5,592,000,000.00
Ministry of Defence (Refurbishment of Hercules C130 for evacuation of Soldiers on ECOMOG services)	1,500,000,000.00
Infrastructural Enhancement projects	4,469,586,525.00
Release and Cash-Backing of outstanding 1st and 2nd Quarter Capital Allocation to Ministries/Agencies	8,200,000,000.00
National Women and Children Hospital	500,000,000.00
Establishment of VAT Office and Tribunals	100,000,000.00
Minor Adjustment for Capital Projects	100,000,000.00
Federal Ministry of Education	2,700,000,000.00
Federal Ministry of Health	2,319,250,000.00
Federal Ministry of Information	900,000,000.00
Youth and Sports	300,000,000.00
Federal Ministry of Women Affairs	200,000,000.00
Ministry of Labour and Productivity	300,000,000.00
Ministry of Transport	1,200,000,000.00
Aviation	500,000,000.00
Office of the Secretary to the Government of the Federation	—
State House	100,000,000.00
Vice President	—
National Planning Commission	50,000,000.00
Presidency/Other Agencies	—
Communications	182,885,042.00

PART B—CAPITAL EXPENDITURE—continued

<i>Head Projects</i>	<i>Allocation</i> <i>₦</i>
Ministry of Defence	—
Nigeria Police Force	3,000,000,000.00
Police Affairs Office	150,000,000.00
Police Pension Office	52,000,000.00
Auditor-General for the Federation	84,000,000.00
Establishments and Management Services	50,000,000.00
Justice	395,908,000.00
Judiciary	402,815,500.00
Federal Ministry of Internal Affairs	1,460,000,000.00
Independent National Electoral Commission	—
Federal Capital Territory	5,200,000,000.00
Foreign Affairs	1,000,000,000.00
National Revenue Mobilisation and Fiscal Policy	—
Power and Steel (Rural Electrification)	5,500,000,000.00
Agriculture and Natural Resources	5,000,000,000.00
Federal Ministry of Industry	550,000,000.00
Commerce	500,000,000.00
Petroleum Resources	200,000,000.00
Water Resources, Rural Water Supply Programme	5,461,327,000.00
Ministry of Science and Technology	200,000,000.00
Solid Minerals	488,908,105.00
Ministry of Culture and Tourism	650,000,000.00
National Boundary Commission	50,000,000.00
Road Safety Commission	250,000,000.00
Centre for Women	80,000,000.00
Federal Ministry of Environment	2,500,000,000.00
Federal Character Commission	370,000,000.00
FEAP	600,000,000.00
GRAND TOTAL	82,020,499,922.00

FORMULA FOR THE DISTRIBUTION OF REVENUE FROM THE FEDERATION ACCOUNT

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The Provision of the Allocation of Revenue (Federation Account, etc.) Act of 1982 had been amended several times over the years. The current distribution formula which came into effect on June 6, 1992 is as follows :

(a) Federal Government	48.5 per cent
(b) State Governments	24 per cent
(c) Local Government Councils	20 per cent
(d) Special Funds	7.5 per cent

The 7.5 per cent for the Special Funds is sub-divided as follows :

(i) Federal Capital Territory	1 per cent of Federation Account
(ii) Statutory Stabilisation (Plus Residual Balance)	0.5 per cent of Federation Account
(iii) Ecological Funds	2 per cent of Federation Account
(iv) Derivation	1 per cent of Mineral Revenue
(v) Fund for the Development of Mineral Producing Areas (OMPADEC)	3 per cent of Mineral Revenue

The 24 per cent standing to the credit of all States in the Federation Account is distributed among them using the following factors :

(a) Minimum responsibility of Government that is, equality of States	40 per cent
(b) Population	30 per cent
(c) Land Mass/Terrain	10 per cent
(d) Social Development Factor as represented by Primary School enrolment	10 per cent
(e) Internal Revenue Effort	10 per cent

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RECURRENT EXPENDITURE

SERVICE WIDE VOTES (AS REVISED BY THE NATIONAL ASSEMBLY)

Classification Code	Details of Expenditure	1998 N	1999 N
005700200155	Grant, Contribution and Subventions	900,000,000	700,000,000
005700200203	Margin for Increase costs and Emergency Provisions	1,000,000,000	1,000,000,000
005700200229	Expenses Connected with Movement to Abuja	500,000,000	500,000,000
005700200237	Budget implementation and Monitoring	15,000,000	15,000,000
005700200252	Export Expansion Grant	80,000,000	120,000,000
005700200260	Recurrent Adjustments	800,000,000	900,000,000
005700200286	Manufacturing In-Bond Scheme	30,000,000	100,000,000
005700200300	Requisitioned/Acquired Property by the Military	100,000,000	50,000,000
005700200318	Indebtedness to Landlords in respects of Rented Accommodation by the Military	20,000,000	18,000,000
005700200326	Pension Scheme for Parastatals	2,000,000,000	8,000,000,000
005700200334	Pre-Budget Studies workshop and Seminar	7,500,000	7,500,000
005700200342	Training of Budget Officers in Ministries/Agencies	15,000,000	15,000,000
005700200357	Transition Programme to Civilian Government including Election	1,500,000,000	1,422,893,610
005700200367	Civil Service Wage Adjustments	7,000,000,000	1,000,000,000
005700200560	Railway Pension Scheme	400,000,000	400,000,000
005700200586	Hotel Bills for State Protocol, State House and SGF Office.	100,000,000 100,000,000	200,000,000 90,000,000
005700200626	Oil and Gas projects EPZ Calabar	1,000,000,000	
005700200634	Harmonisation of pensions and related matters	250,000,000	400,000,000
005700200642	Renewal of Rents by Ministries		

SERVICE WIDE VOTES (AS REVISED BY THE NATIONAL ASSEMBLY) —continued.

Classification Code	Details of Expenditure	1998	1999
005700200668	Conference of Heads of National Drug Law Enforcement Agencies in Africa	13,500,000	
005700200676	Sahel Publishing and Printing Co., for Printing French version of doing business in Nigeria	9,980,000	
005700200684	African Civil Aviation Congress	41,106,610	
005700200692	Payment of benefits arising from rationalization of Civil Servants	5,000,000,000	2,000,000,000
005700200700	Elected Members of the National Assembly	100,000,000	2,000,000,000

RECURRENT EXPENDITURE

BREAKDOWN OF GRANTS

Other Grant	400,000,000
NEPA bills owed by the Armed Forces	100,000,000
Water bills owed by the Armed Forces to the State Water Boards	200,000,000
TOTAL	700,000,000

**BREAKDOWN OF THE RECOMMENDED SHORTFALL
OF ₦11,373,338,678 UNDER COLUMN (D) OF
SERVICE-WIDE VOTES IN THE REVISED BUDGET
(AS REVISED BY THE NATIONAL ASSEMBLY)**

1. Provision for the Two (2) New Ministries	200,000,000
Provision for five (5) New Agencies in the Presidency Headed by Ministers, Office of the Head of the Federal Civil Service of the Federation, Special Advisers and Special Assistants to the President, Commander-in-Chief.	325,000,000
Settlement of Electricity bill owed to NEPA by Federal Ministries/Agencies as Approved by the President, Commander-in-Chief.	3,648,338,678
Consultancy fees for proper Personnel Audit of Federal Government Staff by the Ministry of Finance in collaboration with (1) Committee of Appropriations of the House (2) Committee of Finance of the House (3) Committee on Finance and Appropriations of the Senate.	200,000,000

RECURRENT EXPENDITURE—continued

BREAKDOWN OF INFRASTRUCTURAL ENHANCEMENT PROJECTS

1. At the Discretion of the President	4,169,586,525
2. Independent Electoral Commission	300,000,000
TOTAL	4,469,586,525

BREAKDOWN OF CAPITAL EXPENDITURES ALLOCATIONS

- * The breakdown of Capital Expenditure Allocation to each Ministry, Parastatal or Agency as provided in this Bill shall be provided later.

EXPLANATORY MEMORANDUM

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The Act seeks to Authorise the Issue and Appropriation of a Total Sum of One Hundred and Ninety-Five Billion, Three Hundred and Thirty-Nine Million, One Hundred and Sixty Thousand, Three Hundred and Eighty-Four Naira, Fifty Kobo (₦195,339,160,384.50) from the Consolidated Revenue Fund of the Federation out of which the Sum of One Hundred and Thirteen Billion, Three Hundred and Eighteen Million, Six Hundred and Sixty Thousand, Four Hundred and Sixty-Two Naira, Fifty Kobo (₦113,318,660,462.50) is for Recurrent Expenditure including Consolidated Revenue Fund Charges, while the Balance of Eighty-Two Billion, Twenty Million, Four Hundred and Ninety-Nine Thousand, Nine Hundred and Twenty-Two Naira (₦82,020,499,922.00) is for Contribution to the Development Fund for Capital Projects for the Service of the Federation for the Year ending on 31st December, 1999.

SCHEDULE OF THE SUPPLEMENTARY APPROPRIATION BILL PRESENTED FOR ASSENT

(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>
Supplementary Appropriation Bill, 1999	A Bill for an Act to authorise the issue and Appropriation from the Consolidated Revenue Fund of the Federation of a Total Sum of One Hundred and Ninety-Five Billion, Three Hundred and Thirty-Nine Million, One Hundred and Sixty Thousand, Three Hundred and Eighty-Four Naira, Fifty Kobo (₦195,339,160,384.50) for the purpose of making further Provision for the service of the Federation for the year ending on 31st December, 1999.	This Bill seeks to authorise the issue and Appropriation of ₦195,339,160,384.50 from the Consolidated Revenue Fund during the year commencing from 1st July, 1999 and ending 31st December, 1999. Out of this Amount ₦113,318,660,462.50 is for Recurrent Expenditure, including Consolidated Revenue Fund charges. The balance of ₦82,020,499,922.00 is for the Contribution to the Development Fund for Capital Projects for the services of the Federation. This amount can only be Appropriated to Heads of Expenditure indicated accordingly and no part of the amount will be issued after the end of the year.	3-9-99	8-9-99

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 1962.

I ASSENT.



IBRAHIM SALIM, CON
Clerk to the National Assembly
9th September, 1999

CHIEF OLUSEGUN OBASANJO, GCFR
President of the Federal Republic of Nigeria
10th September, 1999

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