

**APPROPRIATION (AMENDMENT) ACT, 2011**

**EXPLANATORY MEMORANDUM**

This Act amends the Appropriation Act, 2011.

**APPROPRIATION (AMENDMENT) ACT, 2011**  
**ARRANGEMENT OF SECTIONS**

**Section:**

- 1 Amendment of Long Title to the Appropriation Act, 2011.
- 2 Amendment of First Schedule to the Principal Act.
- 3 Release of funds from the Consolidated Revenue Fund.
- 4 Virement
- 5 Excess Revenue
- 6 Special Fund Accounts
- 7 Authorization
- 8 Information on Funds Releases
- 9 Due Process Certification
- 10 Information on internally generated revenue
- 11 Information on extra budgetary and foreign assistance
- 12 Amendment of the Second Schedule to the Principal Act.
- 13 Citation

**Schedules**

## APPROPRIATION (AMENDMENT) ACT, 2011

A Bill  
For

An Act to amend the Appropriation Act, 2011.

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

1.

The Appropriation Act, 2011 (in this Act referred to as the "Principal Act") is amended as set out in this Act.

Amendment of  
Appropriation Act, 2011

2.

Substitute for the Long Title of the Principal Act, a new Long title:

Amendment of Long Title  
to the Principal Act.

"A Bill for an Act to authorise the issue from the Consolidated Revenue Fund of the Federation the total sum of =N=4,484,736,648,992 (four trillion, four hundred and eighty-four billion, seven hundred and thirty-six million, six hundred and forty-eight thousand, nine hundred and ninety-two Naira) only of which the sum of =N=417,824,288,743 (four hundred and seventeen billion, eight hundred and twenty-four million, two hundred and eighty-eight thousand, seven hundred and forty-three Naira) only is for **Statutory Transfers** and the sum of =N=495,096,682,115 (four hundred and ninety-five billion, ninety-six million, six hundred and eighty-two thousand, one hundred and fifteen Naira) only is for **Debt Service**, while the sum of =N=2,425,065,124,967 (two trillion, four hundred and twenty-five billion, sixty-five million, one hundred and twenty-four thousand, nine hundred and sixty-seven Naira) only is for **Recurrent (Non-Debt)** Expenditure and the balance of =N=1,146,750,553,167 (one trillion, one hundred and forty-six billion, seven hundred and fifty million, five hundred and fifty-three thousand, one hundred and sixty-seven Naira) only is for contribution to the **Development Fund for Capital Expenditure** of the Government of the Federation for the Year ending 31st December, 2011.

3. The First Schedule to the Appropriation Act, 2011 is amended by substituting for the sums appropriated to the heads of expenditure in Parts A (Statutory Transfer), B (Debt Service), C (Recurrent Non-Debt Expenditure) and D (Capital Expenditure) of the Schedule with the sums specified against each such head of expenditure in Parts A, B, C and D of the new First Schedule:

Amendment of Schedule to the Appropriation Act, 2011

### **"FIRST SCHEDULE**

#### **PART A - STATUTORY TRANSFERS**

| <b>HEAD</b> | <b>STATUTORY TRANSFERS</b>                                |                        |
|-------------|-----------------------------------------------------------|------------------------|
| 0318        | NATIONAL JUDICIAL COUNCIL                                 | 95,000,000,000         |
| 670000      | NIGER-DELTA DEVELOPMENT COMMISSION                        | 56,076,920,536         |
| 320606      | UNIVERSAL BASIC EDUCATION                                 | 64,567,020,696         |
|             | NATIONAL ASSEMBLY                                         | 150,000,000,000        |
|             | INDEPENDENT NATIONAL ELECTORAL COMMISSION (INEC)          | 52,180,347,511         |
|             | <b>TOTAL - STATUTORY TRANSFER (INCLUDING NASS + INEC)</b> | <b>417,824,288,743</b> |

#### **PART B - DEBT SERVICE**

| <b>HEAD</b> | <b>DEBT SERVICE</b>         |                        |
|-------------|-----------------------------|------------------------|
| 04000000    | DOMESTIC DEBTS              | 450,011,232,810        |
| 04000000    | FOREIGN DEBTS               | 45,085,449,305         |
|             | <b>TOTAL - DEBT SERVICE</b> | <b>495,096,682,115</b> |

#### **PART C - RECURRENT (NON-DEBT) EXPENDITURE**

| <b>HEAD</b> | <b>MINISTRY/DEPARMENT/AGENCY</b>                                  |                 |
|-------------|-------------------------------------------------------------------|-----------------|
| 0111        | PRESIDENCY                                                        | 27,283,128,892  |
| 0112        | OFFICE OF THE SECRETARY TO THE GOVERNMENT OF THE FEDERATION (SGF) | 62,750,438,124  |
| 0513        | YOUTH DEVELOPMENT                                                 | 44,208,603,410  |
| 0111        | POLICE AFFAIRS                                                    | 3,222,404,973   |
| 0124        | POLICE FORMATION AND COMMANDS                                     | 287,544,157,595 |
| 0514        | WOMEN AFFAIRS                                                     | 2,060,641,367   |
| 0215        | AGRICULTURE & RURAL DEVELOPMENT                                   | 34,463,326,513  |

|      |                                                               |                          |
|------|---------------------------------------------------------------|--------------------------|
|      | WATER RESOURCES                                               | 8,834,539,127            |
| 0140 | AUDITOR-GENERAL FOR THE FEDERATION                            | 2,935,161,388            |
| 0341 | INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION | 3,638,916,953            |
| 0116 | DEFENCE/MOD/ARMY/AIR FORCE/NAVY                               | 309,783,758,334          |
| 0517 | EDUCATION                                                     | 304,670,538,797          |
| 0437 | FEDERAL CAPITAL TERRITORY ADMINISTRATION                      | 44,632,306,455           |
| 0119 | FOREIGN AND INTERGOVERNMENTAL AFFAIRS                         | 40,013,118,773           |
| 0220 | FINANCE                                                       | 12,081,460,230           |
| 0521 | HEALTH                                                        | 202,458,852,933          |
| 0222 | COMMERCE AND INDUSTRY                                         | 10,551,160,220           |
| 0123 | INFORMATION AND COMMUNICATIONS                                | 27,021,995,211           |
| 0124 | INTERIOR                                                      | 135,182,377,092          |
| 0125 | OFFICE OF THE HEAD OF SERVICE OF THE FEDERATION               | 6,731,188,060            |
| 0326 | JUSTICE                                                       | 19,414,987,811           |
| 0227 | LABOUR AND PRODUCTIVITY                                       | 8,238,731,689            |
| 0231 | POWER                                                         | 3,776,270,911            |
| 0228 | SCIENCE & TECHNOLOGY                                          | 23,350,747,725           |
| 0229 | TRANSPORT                                                     | 7,050,173,566            |
| 0232 | PETROLEUM RESOURCES                                           | 38,489,462,056           |
| 0234 | WORKS                                                         | 26,684,115,362           |
|      | LANDS & HOUSING                                               | 3,555,726,596            |
| 0233 | MINES & STEEL DEVELOPMENT                                     | 11,608,968,277           |
| 0230 | AVIATION                                                      | 7,136,599,359            |
| 0242 | NATIONAL SALARIES, INCOMES & WAGES COMMISSION                 | 741,586,918              |
| 0535 | ENVIRONMENT                                                   | 12,580,318,280           |
| 0236 | CULTURE & NOA                                                 | 17,891,112,282           |
| 0238 | NATIONAL PLANNING COMMISSION                                  | 5,299,236,340            |
| 0239 | NATIONAL SPORTS COMMISSION                                    | 10,696,143,045           |
|      | OFFICE OF THE NATIONAL SECURITY ADVISER                       | 50,860,044,640           |
| 0451 | NIGER-DELTA                                                   | 3,229,809,338            |
| 0111 | SPECIAL DUTIES                                                | 379,923,683              |
| 0250 | FISCAL RESPONSIBILITY COMMISSION                              | 712,851,816              |
|      | INFRASTRUCTURE CONCESSION REGULATORY COMMISSION               | 1,077,524,318            |
|      | <b>SUB-TOTAL: EXECUTIVE</b>                                   | <b>1,778,210,102,067</b> |

**PART C - RECURRENT (NON-DEBT) EXPENDITURE CONT'D.**

| <b>HEAD</b> | <b>MINISTRY/DEPARMENT/AGENCY</b>                                  |                       |
|-------------|-------------------------------------------------------------------|-----------------------|
|             | <b>FEDERAL EXECUTIVE BODIES</b>                                   |                       |
| 0543        | NATIONAL POPULATION COMMISSION                                    | 5,181,890,896         |
| 0344        | CODE OF CONDUCT BUREAU                                            | 1,469,288,717         |
| 0111        | CODE OF CONDUCT TRIBUNAL                                          | 359,683,680           |
| 0145        | PUBLIC COMPLAINTS COMMISSION                                      | 2,233,580,471         |
| 0246        | REVENUE MOBILISATION ALLOCATION & FISCAL COMMISSION               | 2,349,683,412         |
| 0417        | FEDERAL CIVIL SERVICE COMMISSION                                  | 1,518,384,880         |
| 0124        | POLICE SERVICE COMMISSION                                         | 789,418,436           |
| 0149        | FEDERAL CHARACTER COMMISSION                                      | 2,051,006,372         |
|             | <b>SUB-TOTAL: FEDERAL EXECUTIVE BODIES</b>                        | <b>15,952,936,863</b> |
|             | <b>SERVICE-WIDE VOTES AND PENSIONS</b>                            |                       |
|             | <b>EXPENDITURE ITEMS</b>                                          |                       |
|             | <b>PENSIONS AND GRATUITIES</b>                                    |                       |
|             | <b>OFFICE OF THE HEAD OF THE CIVIL SERVICE (CIVILIAN PENSION)</b> | <b>23,150,000,000</b> |
|             | PENSIONS                                                          | 22,500,000,000        |
|             | PENSION RUNNING COST INCLUDING VERIFICATION EXERCISE IN 2011      | 400,000,000           |
|             | REINBURSEMENT TO STATES                                           | 250,000,000           |
|             | <b>MILITARY PENSIONS AND GRATUITIES (DMP)</b>                     | <b>49,739,505,664</b> |
|             | MILITARY PENSION                                                  | 47,739,513,564        |
|             | PENSION RUNNING COST ADMIN CHARGES/YEARLY VERIFICATION EXERCISE   | 415,000,000           |
|             | PARDONED EX-BIAFRAN SOLDIERS                                      | 1,584,992,100         |
|             | <b>POLICE PENSIONS AND GRATUITIES</b>                             | <b>19,171,907,968</b> |
|             | PENSIONS                                                          | 19,091,907,968        |
|             | PENSION RUNNING COST                                              | 80,000,000            |
|             | <b>CUSTOMS, IMMIGRATION AND PRISONS PENSION OFFICE</b>            | <b>6,540,000,000</b>  |
|             | PENSIONS                                                          | 6,500,000,000         |
|             | PENSION RUNNING COST                                              | 40,000,000            |
|             | <b>UNIVERSITIES' PENSIONS INCLUDING ARREARS</b>                   | <b>15,000,000,000</b> |
|             | PENSIONS                                                          | 15,000,000,000        |

|                                                     |                        |
|-----------------------------------------------------|------------------------|
| <b>PARASTATALS' PENSION AND RAILWAY PENSIONS</b>    | <b>35,000,000,000</b>  |
| PENSIONS                                            | 35,000,000,000         |
| <b>PRE-1996 NIGERIA RAILWAY CORPORATION PENSION</b> | <b>1,897,281,034</b>   |
| PENSIONS                                            | 1,857,281,034          |
| PENSION RUNNING COST                                | 40,000,000             |
| <b>DEPARTMENT OF STATE SECURITY</b>                 | <b>1,698,013,135</b>   |
| PENSIONS (INCLUDING ARREARS)                        | 1,698,013,135          |
| <b>NIGERIA INTELLIGENCE AGENCY</b>                  | <b>2,550,052,390</b>   |
| PENSIONS                                            | 2,550,052,390          |
| ADDITIONAL ALLOCATION ON PENSION                    |                        |
| <b>TOTAL PENSIONS AND GRATUITIES</b>                | <b>154,746,760,191</b> |

#### **SERVICE WIDE VOTES**

##### **TOTAL ALLOCATION:**

|                                                                                                                         |                |
|-------------------------------------------------------------------------------------------------------------------------|----------------|
| ARREARS OF PAYG PENSION                                                                                                 | 15,000,000,000 |
| INCREASES IN PENSION RATES                                                                                              | 25,000,000,000 |
| IPPIS (OAGF AND HEAD OF SERVICE)                                                                                        | 1,500,000,000  |
| PAYMENT OF OUTSTANDING DEATH BENEFIT TO CIVIL SERVANTS                                                                  | 1,900,000,000  |
| PAYMENT INTO THE REDEMPTION FUND (5% OF TOTAL PERSONNEL COST)                                                           | 68,366,977,130 |
| ARREARS OF SALARY INCREASES OF 2010 (REDEMPTION FUND)                                                                   | 6,800,000,000  |
| ARREARS OF ARMED FORCES DEATH BENEFITS (2004 - 2010)                                                                    | 8,807,027,070  |
| GROUP LIFE INSURANCE FOR ALL MDAs                                                                                       | 12,687,000,000 |
| ADMINISTRATION AND MONITORING (OHCSF)                                                                                   | 50,000,000     |
| PUBLIC SERVICE WAGE ADJUSTMENT FOR MDAs (INCLUDING 2011 ARREARS OF PROMOTION AND PAYMENT OF NERC RETIRED COMMISSIONERS) | 68,664,046,816 |
| INCREASE FOR MINIMUM WAGE FOR MDAs                                                                                      | 5,000,000,000  |
| OPERATIONS - INTERNAL FOR THE ARMED FORCES                                                                              | 21,008,462,928 |
| JUDGEMENT DEBTS                                                                                                         | 8,000,000,000  |
| CONTRIBUTION TO INTERNATIONAL ORGANISATIONS                                                                             | 5,500,000,000  |
| EXTERNAL FINANCIAL OBLIGATIONS                                                                                          | 13,100,000,000 |
| MARGIN FOR INCREASES IN COSTS                                                                                           | 9,500,000,000  |
| CONTINGENCY                                                                                                             | 14,000,000,000 |
| PUBLIC SERVICE REFORMS (INCLUDING PAYMENT OF SEVERANCE BENEFITS OF CIVIL SERVANTS)*                                     | 5,000,000,000  |

|                                                                                                |                          |
|------------------------------------------------------------------------------------------------|--------------------------|
| BIO-METRIC VERIFICATION OF PARASTATALS' PENSIONERS                                             | 600,000,000              |
| MULTI YEAR TARIFF ORDER                                                                        | 37,000,000,000           |
| INCREASE IN ALLOWANCE FOR YOUTH CORPERS                                                        | 25,000,000,000           |
| PHASE I: PROGRAM AND PROJECT PORTFOLIO MANAGEMENT<br>FOR PILOT MDAs                            | 1,200,000,000            |
| MUSLIM/CHRISTIAN PILGRIMAGES                                                                   | 2,000,000,000            |
| RECURRENT ADJUSTMENT                                                                           | 4,500,000,000            |
| IN-LIEU OF ACCOMMODATION FOR THE SEVENTH SESSION OF<br>THE NATIONAL ASSEMBLY                   | 1,595,400,000            |
| FUNDING OF HOUSE RESOLUTION MANDATES                                                           | 200,000,000              |
| 2011 ELECTION - LOGISTICS SUPPORT                                                              | 10,000,000,000           |
| EMPLOYEES COMPENSATION ACT - EMPLOYEES'<br>COMPENSATION FUND (1% OF TOTAL PERSONNEL COST)      | 5,000,000,000            |
| <b>PRESIDENTIAL AMNESTY PROGRAMME</b>                                                          |                          |
| STIPENDS AND FEEDING ALLOWANCE                                                                 | 17,000,000,000           |
| RE-INTEGRATION OF NIGER-DELTA EX-MILITANTS                                                     | 35,722,569,121           |
| OPERATIONS COST OF THE PROGRAMME                                                               | 1,947,509,500            |
| RE-INTEGRATION OF TRANSFORMED NIGER-DELTA EX-<br>MILITANTS (2010 ARREARS)                      | 17,524,493,281           |
| RE-INSERTION/TRANSITION SAFETY ALLOWANCE FOR 20,192<br>TRANSFORMED EX-MILITANTS (2010 ARREARS) | 6,500,000,000            |
| ADDITIONAL ALLOCATION FOR 6,166 EX-MILITANTS                                                   | 20,481,840,000           |
| <b>TOTAL SERVICE WIDE VOTES</b>                                                                | <b>476,155,325,846</b>   |
| <b>TOTAL CRF CHARGES</b>                                                                       | <b>630,902,086,037</b>   |
|                                                                                                | -                        |
| <b>TOTAL RECURRENT (NON-DEBT)</b>                                                              | <b>2,425,065,124,967</b> |

## PART D - CAPITAL EXPENDITURE

| HEAD | MINISTRY/DEPARMENT/AGENCY                                            |                 |
|------|----------------------------------------------------------------------|-----------------|
| 020  | PRESIDENCY                                                           | 15,626,741,807  |
| 020  | OFFICE OF THE SECRETARY TO THE GOVERNMENT OF THE<br>FEDERATION (SGF) | 12,522,969,050  |
| 022  | YOUTH DEVELOPMENT                                                    | 5,547,278,048   |
| 023  | POLICE AFFAIRS                                                       | 10,056,216,391  |
| 023  | POLICE FORMATION AND COMMANDS                                        | 8,121,607,223   |
| 024  | WOMEN AFFAIRS                                                        | 877,739,283     |
| 025  | AGRICULTURE & RURAL DEVELOPMENT                                      | 31,404,899,584  |
| 026  | WATER RESOURCES                                                      | 62,052,000,884  |
| 028  | AUDITOR-GENERAL FOR THE FEDERATION                                   | 1,760,006,116   |
| 030  | INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES<br>COMMISSION     | 239,555,420     |
| 032  | DEFENCE/MOD/ARMY/AIR FORCE/NAVY                                      | 38,253,289,044  |
| 033  | EDUCATION                                                            | 51,825,289,348  |
| 034  | FEDERAL CAPITAL TERRITORY ADMINISTRATION                             | 44,632,306,455  |
| 035  | FOREIGN AND INTERGOVERNMENTAL AFFAIRS                                | 7,312,159,203   |
| 036  | FINANCE                                                              | 2,888,609,139   |
| 037  | HEALTH                                                               | 55,411,957,377  |
| 038  | COMMERCE AND INDUSTRY                                                | 1,975,319,288   |
| 039  | INFORMATION AND COMMUNICATIONS                                       | 3,373,818,394   |
| 040  | INTERIOR                                                             | 6,777,224,129   |
| 041  | OFFICE OF THE HEAD OF SERVICE OF THE FEDERATION                      | 7,876,066,831   |
| 042  | JUSTICE                                                              | 360,431,859     |
| 043  | LABOUR AND PRODUCTIVITY                                              | 1,801,564,739   |
| 044  | POWER                                                                | 87,246,722,349  |
| 049  | SCIENCE & TECHNOLOGY                                                 | 25,480,438,007  |
| 050  | TRANSPORT                                                            | 53,978,264,163  |
| 051  | PETROLEUM RESOURCES                                                  | 9,080,155,617   |
| 058  | WORKS                                                                | 155,385,547,006 |
| 059  | LANDS & HOUSING                                                      | 33,147,994,158  |
| 060  | MINES & STEEL DEVELOPMENT                                            | 2,956,205,716   |

|     |                                                 |                        |
|-----|-------------------------------------------------|------------------------|
| 053 | AVIATION                                        | 28,713,264,234         |
| 065 | NATIONAL SALARIES, INCOMES & WAGES COMMISSION   | 95,482,808             |
| 020 | ENVIRONMENT                                     | 13,303,974,548         |
| 045 | CULTURE & NOA                                   | 3,322,683,204          |
|     | NATIONAL PLANNING COMMISSION                    | 1,307,213,526          |
| 070 | NATIONAL SPORTS COMMISSION                      | 1,702,818,793          |
| 071 | OFFICE OF THE NATIONAL SECURITY ADVISER         | 58,995,054,827         |
| 068 | NIGER-DELTA                                     | 51,977,575,020         |
| 020 | SPECIAL DUTIES                                  | 46,668,246             |
|     | FISCAL RESPONSIBILTY COMMISSION                 | 143,224,212            |
| 020 | INFRASTRUCTURE CONCESSION REGULATORY COMMISSION | 76,386,247             |
|     | <b>SUB-TOTAL: EXECUTIVE</b>                     | <b>897,656,722,297</b> |

# **PART D - CAPITAL EXPENDITURE CONT'D.**

| <b>HEAD</b> | <b>MINISTRY/DEPARMENT/AGENCY</b>                    |                       |
|-------------|-----------------------------------------------------|-----------------------|
|             | <b>FEDERAL EXECUTIVE BODIES</b>                     | <b>286,577,018</b>    |
| 031         | NATIONAL POPULATION COMMISSION                      | 1,337,786,116         |
| 066         | CODE OF CONDUCT BUREAU                              | 72,846,271            |
| 0600        | CODE OF CONDUCT TRIBUNAL                            | 143,288,509           |
| 046         | PUBLIC COMPLAINTS COMMISSION                        | 664,276,621           |
| 064         | REVENUE MOBILISATION ALLOCATION & FISCAL COMMISSION | 447,762,836           |
| 047         | FEDERAL CIVIL SERVICE COMMISSION                    | 1,821,122,239         |
| 032         | POLICE SERVICE COMMISSION                           | 95,525,673            |
| 061         | FEDERAL CHARACTER COMMISSION                        | 4,869,185,284         |
|             | <b>SUB-TOTAL: FEDERAL EXECUTIVE BODIES</b>          |                       |
|             | <b>CAPITAL SUPPLEMENTATION</b>                      |                       |
|             | <b>TOTAL ALLOCATION:</b>                            |                       |
|             | <b>CAPITAL SUPPLEMENTATION</b>                      | <b>11,250,000,000</b> |
|             | ADJUSTMENT TO CAPITAL COSTS                         | 50,000,000,000        |
|             | VIABILITY GAP FUND - PPP                            | 50,000,000,000        |
|             | NATIONAL JOB CREATION SCHEME                        | 4,140,849,631         |
|             | COUNTERPART FUNDING                                 | 15,000,000,000        |
|             | QUICK WINS - COMPLETION OF 2008 & 2009 PROJECTS     |                       |
|             | CONDITIONAL GRANTS AND SOCIAL SAFETY NETS (MDGS)    | 45,591,000,000        |
|             | SUPPORT TO UNDP MILLENIUM CAMPAIGN PROGRAMME        | 750,000,000           |
|             | NIGERIA IN AFRICA/AFRICAN PARLIAMENTARIAN PROGRAMME |                       |
|             | MDGs MONITORING AND EVALUATION - IMPACT             | 2,000,000,000         |
|             | EVALUATION/CONSULTANCY                              |                       |
|             | PROVISION OF INFRASTRUCTURE, BANDWITH AND           | 4,088,547,798         |
|             | CONNECTIVITY TO MDAs BY GALAXY BACKBONE PLC         | 12,104,248,156        |
|             | PAYMENT TO LOCAL CONTRACTORS' DEBT                  | 25,000,000,000        |
|             | POLICE REFORMS FUND (SHARE OF FGN)                  |                       |

|                                                                           |                           |
|---------------------------------------------------------------------------|---------------------------|
| BANK OF INDUSTRY - MOFI SHARE OF BANK<br>RECAPITALISATION FOR 2009 & 2010 | 5,000,000,000             |
| NIGERIAN EXPORT - IMPORT BANK - SHARE OF EQUITY                           | 5,000,000,000             |
| ASSET MANAGEMENT CORPORATION OF NIGERIA                                   | 5,000,000,000             |
| NATIONAL ECONOMIC RECOVERY FUND                                           | 2,000,000,000             |
| NIGERIAN AGRICULTURAL COOPERATIVE & RURAL<br>DEVELOPMENT BANK (NACRDB)    | 5,000,000,000             |
| REPAYMENT OF UBA SAFETOWER LOAN                                           | 2,300,000,000             |
| <b>TOTAL - CAPITAL SUPPLEMENTATION</b>                                    | <b>244,224,645,586</b>    |
| <b>TOTAL CAPITAL EXPENDITURE</b>                                          | <b>1,146,750,553,167</b>  |
| <b>AGGREGATE EXPENDITURE</b>                                              | <b>4,484,736,648,992"</b> |

4. All amounts appropriated under this Act shall be released from the Consolidated Revenue Fund of the Federation and applied only for the purpose specified in the Schedule to this Act. Release of funds from the Consolidated Revenue Fund  
First schedule
  
5. In the event that a need arises to vire amounts within the heads of expenditure to which sums have been appropriated under this Act, such virement shall only be effected with the prior approval of the National Assembly. Virement
  
6. (1) The Accountant-General of the Federation shall immediately upon the coming into force of this Act maintain a separate record for the documentation of Revenue accruing to the Consolidated Revenue Fund in excess of oil price benchmark adopted in this Budget. Excess Revenue
  - (2) Such revenues as specified in Sub-section (1) of this section refers to Revenues accruing from sales of government crude oil in excess of \$75 per barrel, the Petroleum Profit Tax and Royalty on Oil and Gas.

7. The Accountant-General of the Federation shall immediately upon the coming into force of this Act, create an account in the Central Bank of Nigeria, for all monies accruing into the Consolidated Revenue Fund of the Federal Government; from the Special Funds impounded by Executive order of the President of the Federal Republic of Nigeria. Special Fund Accounts
8. (1) No funds shall be paid out of the monies arising from the record specified in Section (4) except by an Act of the National Assembly. Authorization and Information on Funds Releases
- (2) The Accountant-General of the Federation shall forward to the National Assembly full details of funds released to the government Agencies immediately such funds are released.
9. The Minister of Finance shall ensure that funds appropriated under this Act are released to the appropriate agencies and organs of government as at when due, provided that no funds for any quarter of the fiscal year shall be deferred without prior waiver from the National Assembly. Release of funds for Implementation
10. The department of government charged with the responsibility of certifying that due processes have been complied with in the processing of implementation of projects shall ensure that all processes of approval are completed within the specified period as provided for in the Public Procurement Act. Due Process Certification  
(Act No 14 of 2007)
11. All Accounting Officers of Ministries, Parastatals and Departments of Government who control heads of expenditures shall upon the coming into effect of this Act furnish the National Assembly on quarterly basis with detailed information on the Internally Generated Revenue of the agency in any form. Information on Internally Generated Revenue
12. All Accounting Officers of Ministries, Parastatals and Departments of government who control heads of expenditures shall upon the coming into effect of this Act furnish the National Assembly on quarterly basis with detailed information on all foreign and domestic assistance received from any agency, person or organization in any form whatsoever. Information on Extra Budgetary and Foreign Assistance

13. The Second Schedule to the Appropriation Act, 2011 which contains the detailed estimates of expenditure is amended as set out in the Second Schedule to this Act. Amendments of Second Schedule to the Principal Act.
14. This Act may be cited as the Appropriation Amendment Act, 2011. Citation

CERTIFY, IN ACCORDANCE WITH SECTION 2 (1) OF THE ACTS  
AUTHENTICATION ACT, CAP. A2, LAWS OF THE FEDERATION OF NIGERIA 2004,  
THAT THIS IS A TRUE COPY OF THE BILL PASSED BY BOTH HOUSES OF THE  
NATIONAL ASSEMBLY.



**SALISU ABUBAKAR MAIKASUWA, mni**  
**CLERK TO THE NATIONAL ASSEMBLY**

<sup>TH</sup>  
26 DAY OF MAY, 2011

# **Schedule to Appropriation (Amendment) Bill, 2011**

| SHORT TITLE OF THE BILL              | LONG TITLE OF THE BILL                       | SUMMARY OF THE CONTENTS OF THE BILL                   | DATE PASSED BY THE SENATE  | DATE PASSED BY THE HOUSE OF REPRESENTATIVES |
|--------------------------------------|----------------------------------------------|-------------------------------------------------------|----------------------------|---------------------------------------------|
| Appropriation (Amendment) Bill, 2011 | An Act to amend the Appropriation Act, 2011. | This Bill seeks to amend the Appropriation Act, 2011. | 25 <sup>th</sup> May, 2011 | 25 <sup>th</sup> May, 2011                  |

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 Cap. A2, Laws of the Federation of Nigeria, 2004.

*[Signature]*

**SALISU ABUBAKAR MAIKASUWA, mni**

Clerk to the National Assembly

26 Day of May, 2011

*[Signature]*

**DR. GOODLOCK EBELLE JONATHAN, GCFR**  
President of the Federal Republic of Nigeria

26 Day of May, 2011

**I ASSENT.**