

**APPROPRIATION ACT, 2008
EXPLANATORY MEMORANDUM**

THIS ACT AUTHORISES THE ISSUE FROM THE CONSOLIDATED REVENUE FUND OF THE FEDERATION THE TOTAL SUM OF =N=2,748,000,236,349.00 (TWO TRILLION, SEVEN HUNDRED AND FORTY-EIGHT BILLION, TWO HUNDRED AND THIRTY-SIX THOUSAND, THREE HUNDRED AND FORTY-NINE NAIRA ONLY) OF WHICH THE SUM OF =N=162,570,000,000.00 (ONE HUNDRED AND SIXTY-TWO BILLION, FIVE HUNDRED AND SEVENTY MILLION NAIRA ONLY) IS FOR STATUTORY TRANSFERS AND THE SUM OF =N=372,200,000,000.00 (THREE HUNDRED AND SEVENTY-TWO BILLION, TWO HUNDRED MILLION NAIRA ONLY) IS FOR DEBT SERVICE, WHILE THE SUM OF =N=1,352,932,377,417.00 (ONE TRILLION, THREE HUNDRED AND FIFTY-TWO BILLION, NINE HUNDRED AND THIRTY-TWO MILLION, THREE HUNDRED AND SEVENTY-SEVEN THOUSAND, FOUR HUNDRED AND SEVENTEEN NAIRA ONLY) IS FOR RECURRENT (NON-DEBT) EXPENDITURE AND THE BALANCE OF =N=860,297,858,932.00 (EIGHT HUNDRED AND SIXTY BILLION, TWO HUNDRED AND NINETY-SEVEN MILLION, EIGHT HUNDRED AND FIFTY-EIGHT THOUSAND, NINE HUNDRED AND THIRTY-TWO NAIRA ONLY) IS FOR CONTRIBUTION TO THE DEVELOPMENT FUND FOR CAPITAL EXPENDITURE OF THE GOVERNMENT OF THE FEDERATION FOR THE YEAR ENDING 31ST DECEMBER, 2008.

APPROPRIATION ACT, 2008

1. Issue and appropriation of =N=2,748,000,236,349.00 from the Consolidated Revenue Fund for 2008.
2. Release of funds from the Consolidated Revenue Fund of the Federation
3. Virement
4. Excess Revenue
5. Special fund account
6. Authorisation
7. Monthly report, quarterly report and information on funds releases
8. Release of funds for Implementation
9. Due process certification
10. Information on internally generated revenue
11. Information on extra-budgetary and foreign assistance
12. Short Title

Schedule

Part A- Statutory Transfers

Part B- Debt Service

Part C- Recurrent Non-Debt Expenditure

Part D- Capital Expenditure

APPROPRIATION ACT, 2008

A BILL FOR

AN ACT TO AUTHORISE THE ISSUE FROM THE CONSOLIDATED REVENUE FUND OF THE FEDERATION THE TOTAL SUM OF =N=2,748,000,236,349.00 (TWO TRILLION, SEVEN HUNDRED AND FORTY-EIGHT BILLION, TWO HUNDRED AND THIRTY-SIX THOUSAND, THREE HUNDRED AND FORTY-NINE NAIRA ONLY) OF WHICH THE SUM OF =N=162,570,000,000.00 (ONE HUNDRED AND SIXTY-TWO BILLION, FIVE HUNDRED AND SEVENTY MILLION NAIRA ONLY) IS FOR STATUTORY TRANSFERS AND THE SUM OF =N=372,200,000,000.00 (THREE HUNDRED AND SEVENTY-TWO BILLION, TWO HUNDRED MILLION NAIRA ONLY) IS FOR DEBT SERVICE, WHILE THE SUM OF =N=1,352,932,377,417.00 (ONE TRILLION, THREE HUNDRED AND FIFTY-TWO BILLION, NINE HUNDRED AND THIRTY-TWO MILLION, THREE HUNDRED AND SEVENTY-SEVEN THOUSAND, FOUR HUNDRED AND SEVENTEEN NAIRA ONLY) IS FOR RECURRENT (NON-DEBT) EXPENDITURE AND THE BALANCE OF =N=860,297,858,932.00 (EIGHT HUNDRED AND SIXTY BILLION, TWO HUNDRED AND NINETY-SEVEN MILLION, EIGHT HUNDRED AND FIFTY-EIGHT THOUSAND, NINE HUNDRED AND THIRTY-TWO NAIRA ONLY) IS FOR CONTRIBUTION TO THE DEVELOPMENT FUND FOR CAPITAL EXPENDITURE OF THE GOVERNMENT OF THE FEDERATION FOR THE YEAR ENDING 31ST DECEMBER, 2008.

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

1. (1) The Accountant-General of the Federation shall, when authorised to do so by warrants issued by the Minister charged with responsibility for finance, pay out of the Consolidated Revenue Fund of the Federation during the year ending on the 31st day of December 2008 the sums specified by the warrants, not exceeding in the aggregate =N=2,748,000,236,349.00 (Two trillion, seven hundred and forty-eight billion, two hundred and thirty-six thousand, three hundred and forty-nine Naira only).
Issue and appropriation of =N=2,748,000,236,349.00 from the Consolidated Revenue Fund for 2008

(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. Schedule

(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. All amounts appropriated under this Act shall be released from the Consolidated Revenue Fund of the Federation only for the purposes specified in the Schedule to this Act. Release of funds from the Consolidated Revenue Fund. Schedule
3. In the event that the implementation of any of the projects intended to be undertaken under this Act cannot be completed without virement, such virement shall only be effected with the prior approval of the National Assembly. Virement
4. (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 \$59 per barrel, the Petroleum Profit Tax and royalty on oil and gas.
5. 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 account

6. No funds shall be paid out of the monies arising from the record specified in section 4 or the account specified in section 5 or in both sections 4 and 5 of this Act except by an Act of the National Assembly. Authorisation
7. (1) The Accountant-General of the Federation and the Governor of the Central Bank of Nigeria shall, immediately upon the coming into force of this Act, furnish the National Assembly, on a monthly basis, the status of the record referred to in section 4 and account referred to in section 5 and all other government accounts. Monthly reports, quarterly report and information on fund releases

(2) All Accounting Officers of Ministries, Parastatals and departments of government who control heads of expenditure shall present to the National Assembly quarterly reports detailing the progress of implementation of the provisions of this Act and without prejudice to other relevant Acts of the National Assembly such return shall include funds appropriated for statutory transfer (NDDC, UBE, and Debts Service)

(3) 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.
8. The Minister of Finance shall ensure that funds appropriated under this Act are released to the appropriate agencies and organs of government as and 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
9. 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 a maximum of 60 days from the date of submission of request for such certification. Due process certification
10. 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 whatsoever. Information on internally generated revenue
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 all foreign and domestic assistance received from any agency, person or organization in any form whatsoever. Information on extra budgetary and foreign assistance
12. This Act may be cited as the Appropriation Act, 2008. Short Title

PART A - STATUTORY TRANSFERS

HEAD	TRANSFER	2008 APPROPRIATION
270000	National Judicial Council	78,000,000,000
670000	Niger-Delta Commission	40,570,000,000
320606	Universal Basic Education Scheme	44,000,000,000
TOTAL - STATUTORY TRANSFER		162,570,000,000

SCHEDULE

PART B - DEBT SERVICE

HEAD	NATURE OF DEBT	2008 APPROPRIATION
4000000	Domestic Debts	306,200,000,000
4000000	Foreign Debts	66,000,000,000
TOTAL - DEBT SERVICE		372,200,000,000

SCHEDULE

PART C - RECURRENT (NON-DEBT) EXPENDITURE

HEAD	MINISTRY/DEPARTMENT/AGENCY	2008 APPROPRIATION
200000	Presidency	18,206,138,904
200000	Office of the Secretary to the Government of the Federation (SGF)	30,917,749,687
210000	Youth Development	42,026,061,185
240000	Women Affairs	1,465,740,625
250000	Agriculture & Water Resources	24,541,652,400
260000	Auditor-General for the Federation	3,127,435,789
280000	Independent Corrupt Practices and Related Offences Commission	2,100,000,000
300000	Defence/MOD/Army/Air Force/Navy	154,051,142,427
320000	Education	168,649,142,600
340000	Foreign and Intergovernmental Affairs	33,375,686,687
350000	Finance	8,918,652,616
360000	Health	89,455,082,180
370000	Commerce and Industry	9,300,862,977
380000	Information and Communications	19,683,376,503
390000	Interior	252,597,757,713
400000	Office of the Head of Service of the Federation	4,852,958,525
410000	Justice	10,757,275,764
420000	Labour and Productivity	5,670,186,383
430000	Science and Technology	12,269,436,506
440000	Transportation	33,653,953,603
460000	Energy	29,744,179,944
490000	Mines and Steel Development	4,204,329,510
600000	National Salaries, Incomes and Wages Commission	340,332,204
530000	Environment, Housing and Urban Development	11,871,770,046
650000	Culture and NOA	12,948,949,868
200000	National Planning Commission	2,367,490,654
200000	National Sports Commission	10,229,227,877
700000	Office of the National Security Adviser	25,389,100,870
TOTAL EXECUTIVE		1,022,715,674,047

FEDERAL EXECUTIVE BODIES

310000	National Population Commission	4,038,712,887
660000	Code of Conduct Bureau	926,325,031
460000	Public Complaints Commission	2,008,996,208
640000	Revenue Mobilisation Fiscal & Allocation Commission	1,870,007,697
470000	Federal Civil Service Commission	825,690,890
230150	Police Service Commission	508,910,075
540000	INEC	11,300,581,785
610000	Federal Character Commission	1,796,145,037
TOTAL FEDERAL EXECUTIVE BODIES		23,275,369,610

THE LEGISLATURE

210000	National Assembly Office	7,205,921,645
210050	Senate	28,418,644,134
210100	House of Representatives	47,148,215,964
210601	NASS Service Commission	1,072,551,027
210300	Legislative Aides	4,793,000,990
210350	PAC Secretariat (Senate)	120,000,000
210602	PAC Secretariat (House)	120,000,000
210603	NASS General Services	8,097,000,000
TOTAL NATIONAL ASSEMBLY		96,975,333,760

CONSOLIDATED REVENUE FUND CHARGES-GENERAL

400000	Pension - Pay As You Go System	100,185,000,000
400000	Arrears of Parastatals' Pension - Pay As You Go System	3,000,000,000
400000	Life Insurance for Public Servant	5,000,000,000
400000	Transfer to the Redemption Fund	36,100,000,000

SERVICE-WIDE VOTES

990000	The 35,000 Rightsized Employees' Pension	3,000,000,000
990000	Implementation Of Teachers' Salary Structure	781,000,000
990000	Public Service Wage Adjustments (Including Promotions)	10,000,000,000
990000	Asuu/Other Unions Agreements	16,900,000,000
990000	Judgement Debts	9,000,000,000
990000	Contribution To International Organisations	4,000,000,000
990000	Margin For Increased Costs	3,000,000,000
990000	Contingency	4,000,000,000
990000	Public Service Reforms	13,500,000,000
990000	Bio-Metric Verification of Parastatals' Pensioners	1,500,000,000

TOTAL CRF CHARGES		209,966,000,000
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TOTAL RECURRENT (NON-DEBT)		1,352,932,377,417
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SCHEDULE
PART D - CAPITAL EXPENDITURE

HEAD	MINISTRY/DEPARTMENT/AGENCY	2008 APPROPRIATION
200000	Presidency	9,037,909,895
200000	Office of the Secretary to the Government of the Federation (SGF)	13,399,999,949
210000	Youth Development	7,242,084,936
240000	Women Affairs	1,323,194,479
250000	Agriculture & Water Resources	110,318,221,860
260000	Auditor-General for the Federation	1,800,000,000
280000	Independent Corrupt Practices and Related Offences Commission	1,488,338,165
300000	Defence/MOD/Army/Air Force/Navy	37,464,075,290
320000	Education	52,325,688,192
330000	Federal Capital Territory Administration	50,858,110,000
340000	Foreign and Intergovernmental Affairs	9,148,000,000
350000	Finance	5,171,547,351
360000	Health	55,204,574,952
370000	Commerce and Industry	4,397,445,271
380000	Information and Communications	5,250,000,000
390000	Interior	35,114,557,545
400000	Office of the Head of Service of the Federation	1,983,969,600
410000	Justice	2,346,084,262
420000	Labour and Productivity	1,922,448,000
430000	Science and Technology	13,059,697,278
440000	Transportation	156,089,596,248
460000	Energy	126,416,276,270
490000	Mines and Steel Development	3,238,225,825
600000	National Salaries, Incomes and Wages Commission	101,015,369
530000	Environment, Housing and Urban Development	9,773,673,913
650000	Culture and NOA	6,525,789,922
200000	National Planning Commission	1,532,509,346
200000	National Sports Commission	4,401,383,294
700000	Office of the National Security Adviser	1,000,000,000
TOTAL EXECUTIVE		727,934,417,210
FEDERAL EXECUTIVE BODIES		
310000	National Population Commission	1,181,139,081
660000	Code of Conduct Bureau	1,200,452,176
640000	Revenue Mobilisation Fiscal & Allocation Commission	500,000,000
470000	Federal Civil Service Commission	100,000,000
230150	Police Service Commission	190,660,000
540000	INEC	1,392,936,000
610000	Federal Character Commission	570,800,704
TOTAL FEDERAL EXECUTIVE BODIES		5,135,987,961
THE LEGISLATURE		
210000	National Assembly Office	1,300,000,000
210050	Senate	5,000,000,000
210100	House of Representatives	9,000,000,000
210601	NASS Service Commission	297,453,761
TOTAL NATIONAL ASSEMBLY		15,597,453,761
CAPITAL SUPPLEMENTATION		
990000	Adjustments to Capital Costs	2,000,000,000
990000	Counterpart Funding	6,000,000,000
990000	MDGS Social Safety Nets	8,000,000,000
990000	Conditional Grants (MDGs)	59,300,000,000
990000	Millenium Development Goals - Monitoring and Evaluation	2,000,000,000
990000	MDGs Capacity Building	2,000,000,000
990000	Provision of Bandwith And Connectivity For MDAs By Galaxy Backbone Plc	3,000,000,000

I 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.



**NASIRU IBRAHIM ARAB,
CLERK TO THE NATIONAL ASSEMBLY**

13th Day of March, 2008

SCHEDULE TO APPROPRIATION BILL, 2008

(1) SHORT TITLE OF THE BILL	(2) LONG TITLE OF THE BILL	(3) SUMMARY OF THE CONTENTS OF THE BILL	(4) DATE PASSED BY THE SENATE	(5) DATE PASSED BY THE HOUSE OF REPRESENTATIVES
APPROPRIATION Bill, 2008	AN ACT TO AUTHORISE THE ISSUE FROM THE CONSOLIDATED REVENUE FUND OF THE FEDERATION THE TOTAL SUM OF=N=2,748,000,236,349.00 (TWO TRILLION, SEVEN HUNDRED AND FORTY-EIGHT BILLION, TWO HUNDRED AND THIRTY-SIX THOUSAND, THREE HUNDRED AND FORTY-NINE NAIRA ONLY) OF WHICH THE SUM OF =N=162,570,000,000.00 (ONE HUNDRED AND SIXTY-TWO BILLION, FIVE HUNDRED AND SEVENTY MILLION NAIRA ONLY) IS FOR STATUTORY TRANSFERS AND THE SUM OF =N=372,200,000,000.00 (THREE HUNDRED AND SEVENTY-TWO BILLION, TWO HUNDRED MILLION NAIRA ONLY) IS FOR DEBT SERVICE, WHILE THE SUM OF =N=1,352,932,377,417.00 (ONE TRILLION, THREE HUNDRED AND FIFTY-TWO BILLION, NINE HUNDRED AND THIRTY-TWO MILLION, THREE HUNDRED AND SEVENTY-SEVEN THOUSAND, FOUR HUNDRED AND SEVENTEEN NAIRA ONLY) IS FOR RECURRENT (NON-DEBT) EXPENDITURE AND THE BALANCE OF =N=860,297,858,932.00 (EIGHT HUNDRED AND SIXTY BILLION, TWO HUNDRED AND NINETY-SEVEN MILLION, EIGHT HUNDRED AND FIFTY-EIGHT THOUSAND, NINE HUNDRED AND THIRTY-TWO NAIRA ONLY) IS FOR CONTRIBUTION TO THE DEVELOPMENT FUND FOR CAPITAL EXPENDITURE OF THE GOVERNMENT OF THE FEDERATION FOR THE YEAR ENDING 31ST DECEMBER, 2008.	THIS BILL AUTHORIZES THE ISSUE FROM THE CONSOLIDATED REVENUE FUND OF THE FEDERATION THE TOTAL SUM OF=N=2,748,000,236,349.00 (TWO TRILLION, SEVEN HUNDRED AND FORTY-EIGHT BILLION, TWO HUNDRED AND THIRTY-SIX THOUSAND, THREE HUNDRED AND FORTY-NINE NAIRA ONLY) OF WHICH THE SUM OF =N=162,570,000,000.00 (ONE HUNDRED AND SIXTY-TWO BILLION, FIVE HUNDRED AND SEVENTY MILLION NAIRA ONLY) IS FOR STATUTORY TRANSFERS AND THE SUM OF =N=372,200,000,000.00 (THREE HUNDRED AND SEVENTY-TWO BILLION, TWO HUNDRED MILLION NAIRA ONLY) IS FOR DEBT SERVICE, WHILE THE SUM OF =N=1,352,932,377,417.00 (ONE TRILLION, THREE HUNDRED AND FIFTY-TWO BILLION, NINE HUNDRED AND THIRTY-TWO MILLION, THREE HUNDRED AND SEVENTY-SEVEN THOUSAND, FOUR HUNDRED AND SEVENTEEN NAIRA ONLY) IS FOR RECURRENT (NON-DEBT) EXPENDITURE AND THE BALANCE OF =N=860,297,858,932.00 (EIGHT HUNDRED AND SIXTY BILLION, TWO HUNDRED AND NINETY-SEVEN MILLION, EIGHT HUNDRED AND FIFTY-EIGHT THOUSAND, NINE HUNDRED AND THIRTY-TWO NAIRA ONLY) IS FOR CONTRIBUTION TO THE DEVELOPMENT FUND FOR CAPITAL EXPENDITURE OF THE GOVERNMENT OF THE FEDERATION FOR THE YEAR ENDING 31ST DECEMBER, 2008.	12 TH MARCH, 2008	12TH March, 2008

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.


NASIRU IBRAHIM ARAB,
 Clerk to the National Assembly
 13th Day of March, 2008

I ASSENT


UMARU MUSA YARADUA, GCFR.
 President of the Federal Republic of Nigeria
 14th Day of March, 2008
 April,