

APPROPRIATION ACT, 2012

EXPLANATORY MEMORANDUM

This Act authorises the issue from the Consolidated Revenue Fund of the Federation the total sum of =N=4,877,209,156,933 (four trillion, eight hundred and seventy-seven billion, two hundred and nine million, one hundred and fifty-six thousand, nine hundred and thirty-three Naira) only, of which, =N=372,593,095,601 (three hundred and seventy-two billion, five hundred and ninety-three million, ninety-five thousand, six hundred and one Naira) only is for Statutory Transfers, =N=559,580,000,000 (five hundred and fifty-nine billion, five hundred and eighty million Naira) only is for Debt Service, =N=2,425,049,954,640 (two trillion, four hundred and twenty-five billion, forty-nine million, nine hundred and fifty-four thousand, six hundred and forty Naira) only, is for Recurrent (Non-Debt) Expenditure while the balance of =N=1,519,986,106,691 (one trillion, five hundred and nineteen billion, nine hundred and eighty-six million, one hundred and six thousand, six hundred and ninety-one Naira) only, is for contribution to the Development Fund for Capital Expenditure for the year ending on the 31st day of December, 2012.

APPROPRIATION ACT, 2012

ARRANGMENT OF SECTIONS

Section:

- 1 Issue and appropriation of =N=4,877,209,156,933 from the Consolidated Revenue Fund of the Federation
- 2 Release of funds from the Consolidated Revenue Fund of the Federation
- 3 Virement
- 4 Excess revenue
- 5 Authorization and information on funds releases
- 6 Release of funds for Implementation
- 7 Due process certification
- 8 Information on internally generated revenue, foreign and domestic assistance
- 9 Detailed estimates
- 10 Citation

Schedules

APPROPRIATION ACT, 2012

A Bill

For

An Act to authorise the issue from the Consolidated Revenue Fund of the Federation the total sum of =N=4,877,209,156,933 (four trillion, eight hundred and seventy-seven billion, two hundred and nine million, one hundred and fifty-six thousand, nine hundred and thirty-three Naira) only, of which, =N=372,593,095,601 (three hundred and seventy-two billion, five hundred and ninety-three million, ninety-five thousand, six hundred and one Naira) only is for Statutory Transfers, =N=559,580,000,000 (five hundred and fifty-nine billion, five hundred and eighty million Naira) only is for Debt Service, =N=2,425,049,954,640 (two trillion, four hundred and twenty-five billion, forty-nine million, nine hundred and fifty-four thousand, six hundred and forty Naira) only, is for Recurrent (Non-Debt) Expenditure while the balance of =N=1,519,986,106,691 (one trillion, five hundred and nineteen billion, nine hundred and eighty-six million, one hundred and six thousand, six hundred and ninety-one Naira) only, is for contribution to the Development Fund for Capital Expenditure for the year ending on the 31st day of December, 2012.

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

(1) The Accountant-General of the Federation shall, when authorised to do so by warrants signed by the Minister of finance, pay out of the Consolidated Revenue Fund of the Federation during the year ending on the 31st day of December 2012, the sums specified by the warrants, not exceeding in the aggregate =N=4,877,209,156,933 (four trillion, eight hundred and seventy seven billion, two hundred and nine million, one hundred and fifty-six thousand, nine hundred and thirty-three Naira) only.

Issue and appropriation
of
=N=4,877,209,156,933
from the Consolidated
Revenue Fund

(2) The amount mentioned in subsection (1) of this section is hereby appropriated to the heads of expenditure as specified in the First Schedule to this Act.

First Schedule

(3) No part of the amount stated under subsection (1) shall be released from the Consolidated Revenue Fund of the Federation after the end of the year mentioned in subsection (1) of this section.

2 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 First Schedule to this Act.

Release of funds from the Consolidated Revenue Fund of the Federation

First Schedule

3 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

4. Such revenues as specified in sub-section (1) of this section refer to revenues accruing from sales of government crude oil in excess of \$72 per barrel, the Petroleum Profit Tax and Royalty on oil and gas.

Excess revenue

5 (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.

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

7

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 2007

8

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:

Information on
internally generated
revenue, foreign and
domestic assistance

- (a) the internally generated revenue of the agency in any form ;
and
- (b) all foreign and domestic assistance received from any
agency, person or organization in any form.

9

The detailed estimates of expenditure are set out in the Second Schedule to this Act.

Detailed estimates
Second Schedule

This Act may be cited as the Appropriation Act, 2012.

Citation

FIRST SCHEDULE

Sections 1(2) and 2

PART A - STATUTORY TRANSFERS**=N=****IEAD STATUTORY TRANSFERS**

318	NATIONAL JUDICIAL COUNCIL	75,000,000,000
112	NATIONAL ASSEMBLY	150,000,000,000
70000	NIGER-DELTA DEVELOPMENT COMMISSION	48,673,424,630
20606	UNIVERSAL BASIC EDUCATION	63,117,316,830
148	INDEPENDENT NATIONAL ELECTORAL COMMISSION (INEC)	35,000,000,000
	NATIONAL HUMAN RIGHT COMMISSION	802,354,141
	TOTAL - STATUTORY TRANSFERS	372,593,095,601

PART B - DEBT SERVICE**EAD DEBT SERVICE**

000000	DOMESTIC DEBTS	511,980,000,000
000000	FOREIGN DEBTS	47,600,000,000
	TOTAL - DEBT SERVICE	559,580,000,000

PART C - RECURRENT (NON-DEBT) EXPENDITURE**EAD MINISTRY/DEPARMENT/AGENCY**

PRESIDENCY	25,381,484,604
OFFICE OF THE SECRETARY TO THE GOVERNMENT OF THE FEDERATION (SGF)	45,836,175,729
YOUTH DEVELOPMENT	71,002,518,472
POLICE AFFAIRS	3,334,092,544
POLICE FORMATION AND COMMANDS	298,817,945,778
WOMEN AFFAIRS	1,658,040,615
AGRICULTURE & RURAL DEVELOPMENT	33,018,117,556
WATER RESOURCES	8,318,500,806
AUDITOR-GENERAL FOR THE FEDERATION	2,508,285,314

10	INDEPENDENT CORRUPT PRACTICES AND OTHER RELATED OFFENCES COMMISSION	3,839,900,697
11	DEFENCE/MOD/ARMY/AIR FORCE/NAVY	314,299,342,619
12	EDUCATION	342,698,371,842
13	FOREIGN AFFAIRS	39,365,054,943
14	FINANCE	10,374,102,918
15	HEALTH	224,047,138,336
16	TRADE AND INVESTMENT	11,272,419,425
17	INFORMATION	19,659,399,514
18	COMMUNICATION TECHNOLOGY	10,329,340,370
19	INTERIOR	151,764,423,645
20	OFFICE OF THE HEAD OF SERVICE OF THE FEDERATION	7,342,942,780
21	JUSTICE	20,931,396,781
22	LABOUR AND PRODUCTIVITY	7,965,853,219
23	POWER	2,951,452,111
24	SCIENCE AND TECHNOLOGY	20,175,819,975
25	TRANSPORT	7,491,224,065
26	PETROLEUM RESOURCES	50,959,632,961
27	WORKS	39,588,738,036
28	LANDS & HOUSING	6,182,401,835
29	MINES & STEEL DEVELOPMENT	11,912,791,752
30	AVIATION	5,942,124,637
31	NATIONAL SALARIES, INCOMES & WAGES COMMISSION	671,382,742
32	ENVIRONMENT	12,848,207,289
33	TOURISM, CULTURE & NATIONAL ORIENTATION	17,540,216,104
34	NATIONAL PLANNING COMMISSION	5,853,003,229
35	NATIONAL SPORTS COMMISSION	7,592,144,461
36	OFFICE OF THE NATIONAL SECURITY ADVISER	59,637,849,877
37	NIGER-DELTA	2,224,696,942
38	SPECIAL DUTIES	321,735,112
39	FISCAL RESPONSIBILITY COMMISSION	554,868,403
40	INFRASTRUCTURAL CONCESSION REGULATORY COMMISSION	993,908,482
	SUB-TOTAL: EXECUTIVE	1,907,207,046,519

PENSION RUNNING COST	40,000,000
UNIVERSITIES' PENSIONS INCLUDING ARREARS	13,000,000,000
PENSIONS	13,000,000,000
PARASTATALS' PENSION AND RAILWAY PENSIONS	29,000,000,000
PENSIONS	29,000,000,000
PRE-1996 NIGERIA RAILWAY CORPORATION PENSION	1,687,141,550
PENSIONS	1,667,141,550
PENSION RUNNING COST	20,000,000
DEPARTMENT OF STATE SECURITY	7,698,013,136
PENSIONS (INCLUDING ARREARS)	7,698,013,136
NIGERIA INTELLIGENCE AGENCY	3,540,711,704
PENSIONS/DEPENDANTS BENEFITS	3,540,711,704
TOTAL: PENSIONS AND GRATUITIES	146,696,045,340
SERVICE-WIDE VOTES	
ARREARS OF PAYG PENSION	10,298,095,146
INCREASES IN PENSION RATES	9,700,000,000
IPPIS (OAGF)	0
PAYMENT OF OUTSTANDING DEATH BENEFITS TO CIVIL SERVANTS	850,000,000
PAYMENT INTO THE REDEMPTION FUND (5% OF TOTAL PERSONNEL COST)	66,657,938,400
ARREARS OF POLICE DEATH BENEFITS (2004 - 2010)	3,500,000,000
ARREARS OF ARMED FORCES DEATH BENEFITS (2004 - 2010)	1,350,000,000
GROUP LIFE INSURANCE FOR ALL MDAs	4,012,936,122
GROUP LIFE INSURANCE FOR THE NIGERIA POLICE	2,800,363,878
GROUP LIFE INSURANCE FOR ARMED FORCES	1,897,184,735
ADMINISTRATION AND MONITORING OF (OHCSF) GROUP LIFE	36,000,000
PUBLIC SERVICE WAGE ADJUSTMENT FOR MDAs (INCLUDING ARREARS OF PROMOTION AND SALARY INCREASES)	51,284,274,712
OPERATIONS - INTERNAL FOR THE ARMED FORCES	5,107,616,635
JUDGEMENT DEBTS	11,000,000,000
CONTRIBUTION TO INTERNATIONAL ORGANISATIONS INCLUDING WAEC INTERNATIONAL	8,100,000,000
ASSESSED CONTRIBUTION TO AFRICAN UNION AND OTHERS	4,500,000,000
EXTERNAL FINANCIAL OBLIGATIONS	11,000,000,000

MARGIN FOR INCREASES IN COSTS	6,000,000,000
CONTINGENCY	15,624,000,000
PUBLIC SERVICE REFORMS (INCLUDING PAYMENT OF SEVERANCE BENEFITS OF CIVIL SERVANTS)	7,500,000,000
BIO-METRIC VERIFICATION OF PARASTATALS' PENSIONERS	250,000,000
MULTI YEAR TARIFF ORDER	46,000,000,000
PHASE I: PROGRAMME AND PROJECT PORTFOLIO MANAGEMENT FOR PILOT MDAs	500,000,000
MUSLIM/CHRISTIAN PILGRIMAGES	1,800,000,000
RECURRENT ADJUSTMENT	6,000,000,000
2012 ELECTION - LOGISTICS SUPPORT	3,000,000,000
EMPLOYEES COMPENSATION ACT - EMPLOYEES' COMPENSATION FUND	2,600,000,000
ENTITLEMENTS OF FORMER PRESIDENTS/HEADS OF STATE AND VICE-PRESIDENTS/CHIEFS OF GENERAL STAFF	3,185,100,000
INSURANCE OF SENSITIVE ASSETS (DATA CENTRES)	3,000,000,000
VGF RUNNING COSTS	90,000,000
PRESIDENTIAL AMNESTY PROGRAMME	66,176,411,902
STIPENDS & FEEDING ALLOWANCE	48,281,229,902
REINTEGRATION OF NIGER-DELTA EX-MILITANTS	924,900,000
OPERATIONS COST OF THE PROGRAMME	12,796,462,000
REINTEGRATION OF TRANSFORMED NIGER-DELTA EX-MILITANTS (2010 ARREARS)	4,173,820,000
TOTAL SERVICE WIDE VOTES	353,819,921,530
TOTAL CRF CHARGES	500,515,966,870
TOTAL RECURRENT (NON-DEBT)	2,425,049,954,640

PART D - CAPITAL EXPENDITURE

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HEAD	MINISTRY/DEPARMENT/AGENCY	
1	PRESIDENCY	15,660,312,363
2	OFFICE OF THE SECRETARY TO THE GOVERNMENT OF THE FEDERATION (SGF)	32,727,541,202
3	YOUTH DEVELOPMENT	7,147,232,697

4	POLICE AFFAIRS	2,645,306,497
5	POLICE FORMATION AND COMMANDS	9,656,295,375
6	WOMEN AFFAIRS	3,215,499,900
7	AGRICULTURE & RURAL DEVELOPMENT	48,191,750,277
8	WATER RESOURCES	75,188,411,862
9	AUDITOR-GENERAL FOR THE FEDERATION	553,280,000
10	INDEPENDENT CORRUPT PRACTICES AND OTHER RELATED OFFENCES COMMISSION	128,440,000
11	DEFENCE/MOD/ARMY/AIR FORCE/NAVY	45,436,143,373
12	EDUCATION	66,833,018,506
13	FEDERAL CAPITAL TERRITORY ADMINISTRATION	46,257,784,097
14	FOREIGN AFFAIRS	7,448,776,613
15	FINANCE	2,118,530,831
16	HEALTH	60,920,219,702
17	TRADE AND INVESTMENT	2,976,071,606
18	INFORMATION	4,758,910,762
19	COMMUNICATION TECHNOLOGY	9,279,682,251
20	INTERIOR	7,558,800,000
21	OFFICE OF THE HEAD OF SERVICE OF THE FEDERATION	4,950,966,988
22	JUSTICE	566,124,000
23	LABOUR AND PRODUCTIVITY	3,166,787,928
24	POWER	75,464,688,374
25	SCIENCE AND TECHNOLOGY	27,311,725,393
26	TRANSPORT	89,119,372,512
27	PETROLEUM RESOURCES	8,125,710,784
28	WORKS	244,963,529,702
29	LANDS & HOUSING	41,919,081,732
30	MINES & STEEL DEVELOPMENT	3,168,680,538
31	AVIATION	43,161,384,933
32	NATIONAL SALARIES, INCOMES & WAGES COMMISSION	247,000,000
33	ENVIRONMENT	14,400,247,131
34	TOURISM, CULTURE & NATIONAL ORIENTATION	3,244,986,894
35	NATIONAL PLANNING COMMISSION	1,045,798,000
36	NATIONAL SPORTS COMMISSION	2,020,597,975
37	OFFICE OF THE NATIONAL SECURITY ADVISER	63,850,401,092
38	NIGER-DELTA	80,922,134,484
39	SPECIAL DUTIES	44,460,000

40	FISCAL RESPONSIBILITY COMMISSION	79,407,068
41	INFRASTRUCTURAL CONCESSION REGULATORY COMMISSION	69,160,000
	SUB-TOTAL: EXECUTIVE	1,156,544,253,441

PART D - CAPITAL EXPENDITURE CONT'D.

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HEAD	MINISTRY/DEPARMENT/AGENCY	
	FEDERAL EXECUTIVE BODIES	
42	NATIONAL POPULATION COMMISSION	1,959,590,000
43	CODE OF CONDUCT BUREAU	1,131,578,245
44	CODE OF CONDUCT TRIBUNAL	61,500,000
45	PUBLIC COMPLAINTS COMMISSION	560,025,000
46	REVENUE MOBILISATION ALLOCATION & FISCAL COMMISSION	353,859,568
47	FEDERAL CIVIL SERVICE COMMISSION	375,983,459
48	POLICE SERVICE COMMISSION	1,535,000,000
49	FEDERAL CHARACTER COMMISSION	40,000,000
	SUB-TOTAL: FEDERAL EXECUTIVE BODIES	6,017,536,272
	CAPITAL SUPPLEMENTATION	
	TOTAL ALLOCATION:	
	ADJUSTMENT TO CAPITAL COSTS	5,925,000,000
	VIABILITY GAP FUND - PPP	7,404,000,000
	COUNTERPART FUNDING/UNIDO	6,416,000,000
	QUICK WINS - COMPLETION OF 2008 & 2009 PROJECTS	5,000,000,000
	CONDITIONAL GRANTS AND SOCIAL SAFETY NETS (MDGS)	75,990,000,000
	MDG SPECIAL PROJECTS (SENATE)	11,600,000,000
	SUPPORT TO UNDP MILLENIUM CAMPAIGN PROGRAMME	
	NIGERIA IN AFRICA/AFRICAN PARLIMENTARIAN PROGRAMME	500,000,000
	MILLENIUM DEVELOPMENT GOALS MONITORING AND EVALUATION (OSSAP)	3,000,000,000
	CONSULTANCY, SURVEY AND SHORT-TERM STUDIES	1,000,000,000

COMMUNICATIONS AND ADVOCACY (MDGs) REPORTS ON 2011 MDGs	1,000,000,000
SPECIAL INTERVENTION	
PAYMENT TO LOCAL CONTRACTORS' DEBT	6,962,473,040
POLICE REFORMS FUND (SHARE OF FGN)	12,350,000,000
BANK OF INDUSTRY - MOFI SHARE OF BANK RECAPITALISATION FOR 2009 & 2010	1,500,000,000
BANK OF AGRICULTURE	1,000,000,000
NIGERIAN EXPORT - IMPORT BANK - SHARE OF EQUITY	1,500,000,000
ASSET MANAGEMENT CORPORATION OF NIGERIA	0
NATIONAL ECONOMIC RECOVERY FUND	1,000,000,000
NIGERIAN AGRICULTURAL COOPERATIVE & RURAL DEVELOPMENT BANK (NACRDB)	0
IDENTITY MANAGEMENT PROJECT	0
SINKING FUND FOR INFRASTRUCTURAL DEVELOPMENT	85,225,043,939
PHCN PRIVATISATION	85,956,000,000
FUNDING OF GALAXY BACKBONE INFRASTRUCTURE	4,057,800,000
MARITIME SECURITY (PICOMSS)	1,482,000,000
NELMCO	16,796,000,000
BULK TRADER	18,760,000,000
TOTAL - CAPITAL SUPPLEMENTATION	357,424,316,979
TOTAL CAPITAL EXPENDITURE	1,519,986,106,691
AGGREGATE EXPENDITURE	4,877,209,156,933

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

^{5th}
21 DAY OF MARCH, 2012

Schedule to Appropriation 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 Bill, 2012	An Act to authorise the issue from the Consolidated Revenue Fund of the Federation the total sum of =N=4,877,209,156,933 (four trillion, eight hundred and seventy seven billion, two hundred and nine million, one hundred and fifty-six thousand, nine hundred and thirty-three Naira) only, of which, =N=372,593,095,601 (three hundred and seventy-two billion, five hundred and ninety-three million, ninety-five thousand, six hundred and one Naira) Only is for Statutory Transfers, =N=559,580,000,000 (five hundred and fifty-nine billion, five hundred and eighty million Naira) only is for Debt Service, =N=2,425,049,954,640 (two trillion, four hundred and twenty five billion, forty nine million, nine hundred and fifty four thousand, six hundred and forty Naira) only, is for Recurrent (Non-Debt) Expenditure while the balance of =N=1,519,986,106,691 (one trillion, five hundred and nineteen billion, nine hundred and eighty-six million, one hundred and six thousand, six hundred and ninety-one Naira) only, is for contribution to the Development Fund for Capital Expenditure for the year ending on the 31st day of December, 2012.	This Bill authorises the issue from the Consolidated Revenue Fund of the Federation the total sum of =N=4,877,209,156,933 (four trillion, eight hundred and seventy seven billion, two hundred and nine million, one hundred and fifty-six thousand, nine hundred and thirty-three Naira) only, of which, =N=372,593,095,601 (three hundred and seventy-two billion, five hundred and ninety-three million, ninety-five thousand, six hundred and one Naira) Only is for Statutory Transfers, =N=559,580,000,000 (five hundred and fifty-nine billion, five hundred and eighty million Naira) only is for Debt Service, =N=2,425,049,954,640 (two trillion, four hundred and twenty five billion, forty nine million, nine hundred and fifty four thousand, six hundred and forty Naira) only, is for Recurrent (Non-Debt) Expenditure while the balance of =N=1,519,986,106,691 (one trillion, five hundred and nineteen billion, nine hundred and eighty-six million, one hundred and six thousand, six hundred and ninety-one Naira) only, is for contribution to the Development Fund for Capital Expenditure for the year ending on the 31st day of December, 2012.	15 th March, 2012	15 th March, 2012

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.


SALISU ABUBAKAR MAIKASUWA, mni

Clerk to the National Assembly

21st Day of March, 2012

I ASSENT.


DR. GOODLUCK EBELE JONATHAN, GCFR

President of the Federal Republic of Nigeria

13th Day of March, 2012