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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

HEAD	STATUTORY TRANSFERS	
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
	TOTAL - STATUTORY TRANSFER (INCLUDING NASS + INEC)	417,824,288,743

PART B - DEBT SERVICE

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

PART C - RECURRENT (NON-DEBT) EXPENDITURE

HEAD	MINISTRY/DEPARMENT/AGENCY	
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
	SUB-TOTAL: EXECUTIVE	1,778,210,102,067

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

HEAD	MINISTRY/DEPARTMENT/AGENCY	
	FEDERAL EXECUTIVE BODIES	
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
	SUB-TOTAL: FEDERAL EXECUTIVE BODIES	15,952,936,863
	SERVICE-WIDE VOTES AND PENSIONS	
	EXPENDITURE ITEMS	
	PENSIONS AND GRATUITIES	
	OFFICE OF THE HEAD OF THE CIVIL SERVICE (CIVILIAN PENSION)	23,150,000,000
	PENSIONS	22,500,000,000
	PENSION RUNNING COST INCLUDING VERIFICATION EXERCISE IN 2011	400,000,000
	REIMBURSEMENT TO STATES	250,000,000
	MILITARY PENSIONS AND GRATUITIES (DMP)	49,739,505,664
	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
	POLICE PENSIONS AND GRATUITIES	19,171,907,968
	PENSIONS	19,091,907,968
	PENSION RUNNING COST	80,000,000
	CUSTOMS, IMMIGRATION AND PRISONS PENSION OFFICE	6,540,000,000
	PENSIONS	6,500,000,000
	PENSION RUNNING COST	40,000,000
	UNIVERSITIES' PENSIONS INCLUDING ARREARS	15,000,000,000
	PENSIONS	15,000,000,000

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

SERVICE WIDE NOTES

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 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 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' COMPENSATION FUND (1% OF TOTAL PERSONNEL COST)	5,000,000,000
PRESIDENTIAL AMNESTY PROGRAMME	
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- MILITANTS (2010 ARREARS)	17,524,493,281
RE-INSERTION/TRANSITION SAFETY ALLOWANCE FOR 20,192 TRANSFORMED EX-MILITANTS (2010 ARREARS)	6,500,000,000
ADDITIONAL ALLOCATION FOR 6,166 EX-MILITANTS	20,481,840,000
TOTAL SERVICE WIDE VOTES	476,155,325,846
TOTAL CRF CHARGES	630,902,086,037
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TOTAL RECURRENT (NON-DEBT)	2,425,065,124,967

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PART D - CAPITAL EXPENDITURE

HEAD	MINISTRY/DEPARMENT/AGENCY	
020	PRESIDENCY	15,626,741,807
020	OFFICE OF THE SECRETARY TO THE GOVERNMENT OF THE FEDERATION (SGP)	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 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 ADMINISTRARTION	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

PART D - CAPITAL EXPENDITURE CONT'D.

HEAD	MINISTRY/DEPARTMENT/AGENCY	
	FEDERAL EXECUTIVE BODIES	286,577,018
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
	SUB-TOTAL: FEDERAL EXECUTIVE BODIES	
	CAPITAL SUPPLEMENTATION	
	TOTAL ALLOCATION:	
	CAPITAL SUPPLEMENTATION	11,250,000,000
	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	45,591,000,000
	CONDITIONAL GRANTS AND SOCIAL SAFETY NETS (MDGS)	
	SUPPORT TO UNDP MILLENNIUM 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, BANDWIDTH 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)	

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BANK OF INDUSTRY - MOFI SHARE OF BANK RECAPITALISATION FOR 2009 & 2010	5,000,000,000
NIGERIAN EXPORT - IMPORT BANK - SHARE OF EQUITY	5,000,000,900
ASSET MANAGEMENT CORPORATION OF NIGERIA	5,000,000,000
NATIONAL ECONOMIC RECOVERY FUND	2,000,000,000
 NIGERIAN AGRICULTURAL COOPERATIVE & RURAL DEVELOPMENT BANK (NACRDB)	 5,000,000,000
REPAYMENT OF UBA SAFETOWER LOAN	2,300,000,000
 TOTAL - CAPITAL SUPPLEMENTATION	 244,224,645,586
 TOTAL CAPITAL EXPENDITURE	 1,146,750,553,167
 AGGREGATE EXPENDITURE	 4,484,736,648,992"

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.

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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

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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

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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.



SALISU ABUBAKAR MAIKASUWA, mni
CLERK TO THE NATIONAL ASSEMBLY

TH
26 DAY OF MAY, 2011

