



APPROPRIATION BILL 2017

Section

- 1 Issue and appropriation of **=N=7,441,175,486,758** from the Consolidated Revenue Fund of the Federation for 2017.
- 2 Release of funds from the Consolidated Revenue Fund of the Federation.
- 3 Virement
- 4 Excess Revenue
- 5 Authorization
- 6 Information on Funds Releases
- 7 Due Process Certification
- 8 Information on Internally Generated Revenue
- 9 Information on Extra Budgetary /Foreign Assistance
- 10 Interpretation
- 11 Commencement
- 12 Short Title

A Bill for an Act to authorise the issue from the Consolidated Revenue Fund of the Federation the total sum of **=N=7,441,175,486,758** (Seven Trillion, Four Hundred and Fourty-One Billion, One Hundred and Seven-Five Million, Four Hundred and Eighty-Six Thousand, Seven Hundred and Fifty-Eight Naira) only, of which, **=N=434,412,950,249** (Four Hundred and Thirty-Four Billion, Four Hundred and Twelve Million, Nine Hundred and Fifty Thousand, Two Hundred and Fourty-Nine Naira) only is for Statutory Transfers, **=N=1,841,345,727,206** (One Trillion, Eight Hundred and Fourty-One Billion, Three Hundred and Fourty-Five Million, Seven Hundred and Twenty-Seven Thousand, Two Hundred and Six Naira) only is for Debt Service, **=N=177,460,296,707** (One Hundred and Seventy-Seven Billion, Four Hundred and Sixty Million, Two Hundred and Ninety-Six Thousand, Seven Hundred and Seven Naira) only is for Sinking Fund for maturing bonds, **=N=2,987,550,033,436** (Two Trillion, Nine Hundred and Eighty-Seven Billion, Five Hundred Fifty Million, Thirty-Three Thousand, Four Hundred and Thirty-Six Naira) only is for Recurrent (Non-Debt) Expenditure while the sum of **=N=2,177,866,775,867** (Two Trillion, One Hundred and Seventy-Seven Billion, Eight-Hundred and Sixty-Six Million, Seven Hundred and Seventy-Five Thousand, Eight Hundred and Sixty-Seven Naira) only, is for contribution to the Development Fund for Capital Expenditure (exclusive of capital expenditure in Statutory Transfers) for the year ending on the 31st December, 2017.

BE IT ENACTED by the National Assembly of the Federal Republic of Nigeria as follows: -

- 1 (i) The Accountant-General of the Federation shall, when authorised 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 on the 31st day of December 2017, the sums specified by the warrants, not exceeding in the aggregate **=N=7,441,175,486,758** (Seven Trillion, Four Hundred and Fouty-One Billion, One Hundred and Seven-Five Million, Four Hundred and Eighty-Six Thousand, Seven Hundred and Fifty-Eight Naira) only Issue and appropriation of **=N=7,441,175,486,758** from the Consolidated Revenue Fund for 2017
- (ii) The amount mentioned in subsection (1) of this section shall be appropriated to heads of expenditure as indicated in the Schedule to this Act.
- (iii) No part of the amount aforesaid 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 All amounts appropriated under this Act shall be released from the Consolidated Revenue Fund of the Federation only for the purpose specified in the Schedule to this Act. Release of funds from the Consolidated Revenue Fund
- 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 (i) 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
- (ii) Such revenues as specified in Sub-section (1) of this section refers to Revenues accruing from sales of government crude oil in excess of \$44.5 per barrel, the Petroleum Profit Tax and Royalty on Oil and Gas

- 5 (i) 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
- (ii) 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.
- 6 The Minister of Finance shall ensure that funds appropriated under this Act are released to the appropriate agencies and or organs of government as and when due, provided that no funds for any quarter of the fiscal year shall be deferred without prior waiver form 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
- 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 the Internally Generated Revenue of the agency in any form whatsoever; Information on internally generated revenue
- 9 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 or domestic assistance received from any agency, person or organization in any form whatsoever; Information on extra budgetary /foreign assistance
- 10 For the purposes of this Act the term "schedule" includes the detailed esatimates of expenditure attached thereto Interpretation
- 11 In line with the provisions of Section 318 of the Constitution of the Federal Republic of Nigeria 1999 as amended, this bill will run for a course of 12 months starting from the date it is assented into law Commencement
- 12 This Act may be cited as the Appropriation Bill 2017. Short Title

SCHEDULE		2017
PART A - STATUTORY TRANSFERS		APPROPRIATION
		ACT
		=N=
HEAD	STATUTORY TRANSFERS	
	NATIONAL JUDICIAL COUNCIL	100,000,000,000
	NIGER-DELTA DEVELOPMENT COMMISSION	64,023,554,666
	UNIVERSAL BASIC EDUCATION	95,189,395,583
	NATIONAL ASSEMBLY	125,000,000,000
	PUBLIC COMPLAINTS COMMISSION	4,000,000,000
	INEC	45,000,000,000
	NATIONAL HUMAN RIGHT COMMISSION	1,200,000,000
	TOTAL - STATUTORY TRANSFERS	434,412,950,249

SCHEDULE		
PART B - DEBT SERVICE		
HEAD	DEBT SERVICE	
	DOMESTIC DEBTS	1,488,002,436,547
	FOREIGN DEBTS	175,882,993,952
	SUB-TOTAL	1,663,885,430,499
HEAD	SINKING FUND:	
	SINKING FUND TO RETIRE MATURING LOANS	177,460,296,707
	SUB-TOTAL	177,460,296,707
	TOTAL - DEBT SERVICE	1,841,345,727,206

SCHEDULE		2017
PART C - RECURRENT (NON-DEBT) EXPENDITURE		APPROPRIATION
		ACT
		=N=
HEAD	MINISTRY/DEPARMENT/AGENCY	
	EXECUTIVE:	
	AUDITOR GENERAL FOR THE FEDERATION	2,693,253,521
	MINISTRY OF BUDGET AND NATIONAL PLANNING	8,843,198,998
	FEDERAL MINISTRY OF AGRICULTURE & RURAL DEVELOPMENT	31,752,144,051
	MINISTRY OF DEFENCE	330,543,309,223
	FEDERAL MINISTRY OF EDUCATION	398,686,819,418
	FEDERAL MINISTRY OF ENVIRONMENT	16,108,983,841
	FEDERAL MINISTRY OF FINANCE	9,521,555,393
	MINISTRY OF FOREIGN AFFAIRS	56,424,094,037
	FEDERAL MINISTRY OF HEALTH	252,854,396,662
	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT	10,797,165,779
	FEDERAL MINISTRY OF INFORMATION & CULTURE	40,821,093,321
	FEDERAL MINISTRY OF INTERIOR	472,597,817,561
	FEDERAL MINISTRY OF JUSTICE	21,038,344,711
	FEDERAL MINISTRY OF LABOUR AND EMPLOYMENT	8,626,186,611
	FEDERAL MINISTRY OF MINES & STEEL DEVELOPMENT	10,385,055,182
	FEDERAL MINISTRY OF NIGER DELTA	1,764,382,365
	FEDERAL MINISTRY OF PETROLEUM RESOURCES	63,222,101,051
	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY	27,785,074,208
	FEDERAL MINISTRY OF TRANSPORTATION	14,810,103,581
	FEDERAL MINISTRY OF WATER RESOURCES	7,301,176,944
	FEDERAL MINISTRY OF WOMEN AFFAIRS	1,466,534,201
	FEDERAL MINISTRY OF POWER, WORKS & HOUSING	32,821,929,055
	FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT	89,316,015,167
	FISCAL RESPONSIBILITY COMMISSION	332,848,038

INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION (ICPC)	5,159,640,131
INFRASTRUCTURE CONCESSIONARY AND REGULATORY COMMISSION (ICRC)	884,624,464
FEDERAL MINISTRY OF COMMUNICATIONS TECHNOLOGY	11,192,782,734
NATIONAL SALARIES, INCOME AND WAGES COMMISSION	631,503,868
OFFICE OF THE NATIONAL SECURITY ADVISER	76,281,025,653
OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION	6,652,280,969
STATE HOUSE	22,947,666,215
SECRETARY TO THE GOVERNMENT OF THE FEDERATION (SGF)	51,933,366,906
SUB-TOTAL: EXECUTIVE	2,086,196,473,860
FEDERAL EXECUTIVE BODIES:	
CODE OF CONDUCT BUREAU	2,337,582,923
CODE OF CONDUCT TRIBUNAL	573,778,581
FEDERAL CHARACTER COMMISSION	2,158,721,471
FEDERAL CIVIL SERVICE COMMISSION	943,761,945
NATIONAL POPULATION COMMISSION	5,563,110,903
POLICE SERVICE COMMISSION	705,772,631
REVENUE MOBILIZATION, ALLOCATION AND FISCAL COMMISSION	2,061,930,637
SUB-TOTAL: FEDERAL EXECUTIVE BODIES	14,344,659,090
SERVICE-WIDE VOTES AND PENSIONS	
EXPENDITURE ITEMS	
PENSIONS AND GRATUITIES	
TOTAL ALLOCATION:	191,631,846,958
OFFICE OF THE HEAD OF THE CIVIL SERVICE (CIVILIAN PENSION)	33,290,715,716
PENSIONS	28,391,013,524
GRATUITIES	2,300,000,000
BENEFITS OF RETIRED HEADS OF THE CIVIL SERVICE OF THE FEDERATION AND FEDERAL PERMANENT SECRETARIES	2,599,702,192
MILITARY PENSIONS AND GRATUITIES (DMP)	71,156,115,576
PENSIONS	65,619,472,577
2017 EXPECTED RETIREES	3,170,929,878
DEATH BENEFITS	2,115,713,121
PENSION RUNNING COSTS	150,000,000
2017 VERIFICATION COSTS	50,000,000
ADMINISTRATIVE COSTS	50,000,000
POLICE PENSIONS AND GRATUITIES	7,412,463,652
PENSIONS	7,412,463,652
CUSTOMS, IMMIGRATION AND PRISONS PENSION OFFICE	8,420,000,000
PENSIONS	8,420,000,000
UNIVERSITIES' PENSIONS INCLUDING ARREARS	14,343,326,479
PENSIONS	14,343,326,479
PARASTATALS' PENSION AND RAILWAY PENSIONS	26,756,754,031
PENSIONS	26,756,754,031
PRE-1996 NIGERIA RAILWAY CORPORATION PENSION	2,257,298,262
PENSIONS	2,257,298,262
DEPARTMENT OF STATE SECURITY	7,643,405,446
PENSIONS (INCLUDING ARREARS)	7,643,405,446
NIGERIA INTELLIGENCE AGENCY	3,709,146,567
PENSIONS/DEPENDANTS BENEFITS	3,709,146,567
NELMCO	16,642,621,229
NELMCO PENSION/ARREARS	16,642,621,229
SERVICE WIDE VOTES	
TOTAL ALLOCATION:	228,677,053,528
SERVICE-WIDE VOTES PENSIONS	89,977,053,528
ARREARS OF 33% INCREASE IN PENSION RATE - MILITARY	14,481,244,610
ARREARS OF PENSION LIABILITIES	3,000,000,000
PAYMENT OF OUTSTANDING DEATH BENEFIT TO CIVIL SERVANTS/POLICE	5,000,000,000

PAYMENT INTO THE REDEMPTION FUND (5% OF TOTAL PERSONNEL COST) INCLUDING ARREARS OF 2014 AND 2015	50,195,808,918
GROUP LIFE INSURANCE FOR ALL MDAs INCLUDING DSS/INSURANCE OF SENSITIVE ASSETS/CORPERS PLUS ADMINISTRATION AND MONITORING ENTITLEMENTS OF FORMER PRESIDENTS/HEADS OF STATE AND VICE-PRESIDENTS/CHIEFS OF GENERAL STAFF	15,000,000,000
OTHER SERVICE-WIDE VOTES	2,300,000,000
138,700,000,000	
PUBLIC SERVICE WAGE ADJUSTMENT FOR MDAs (INCLUDING ARREARS OF PROMOTION AND SALARY INCREASES) & PAYMENT OF SEVERANCE BENEFITS	30,200,000,000
MILITARY OPERATIONS : LAFIYA DOLE & OTHER OPERATIONS OF THE ARMED FORCES	25,000,000,000
CONTRIBUTION TO INTERNATIONAL ORGANISATIONS/EXTERNAL FINANCIAL OBLIGATIONS	10,000,000,000
MARGIN FOR INCREASES IN COSTS AND RECURRENT ADJUSTMENT COSTS	5,000,000,000
CONTINGENCY (RECURRENT)	15,000,000,000
EMPLOYEES COMPENSATION ACT - EMPLOYEES' COMPENSATION FUND	4,000,000,000
PAYMENT FOR OUTSOURCED SERVICES	1,500,000,000
SERVICE WIDE TRAINING OF BUDGET/PLANNING OFFICERS ON GIFMIS BUDGET, PREPARATION SYSTEM (BPS) AS WELL AS MONITORING AND EVALUATION OF ALL PROJECTS NATIONWIDE	2,000,000,000
TSA OPERATIONS	4,000,000,000
IPPIS CAPTURING	2,000,000,000
SETTLEMENT OF MDA's ELECTRICITY BILLS	40,000,000,000
REFUNDS TO SPECIAL ACCOUNTS	40,000,000,000
SPECIAL INTERVENTION (RECURRENT)	350,000,000,000
PRESIDENTIAL AMNESTY PROGRAMME: STIPENDS, OPERATIONS AND REINTERGRATION	76,700,000,000
TOTAL CRF CHARGES	887,008,900,486
TOTAL RECURRENT (NON-DEBT)	2,987,550,033,436

SCHEDULE

**2017
APPROPRIATION
ACT
=N=**

PART D - CAPITAL EXPENDITURE

HEAD

MINISTRY/DEPARTMENT/AGENCY

EXECUTIVE:

AUDITOR GENERAL FOR THE FEDERATION	90,509,818
MINISTRY OF BUDGET AND NATIONAL PLANNING	4,092,773,627
FEDERAL MINISTRY OF AGRICULTURE & RURAL DEVELOPMENT	103,793,201,010
MINISTRY OF DEFENCE	139,294,920,350
FEDERAL MINISTRY OF EDUCATION	56,720,969,147
FEDERAL MINISTRY OF ENVIRONMENT	12,479,369,455
FEDERAL MINISTRY OF FINANCE	5,181,348,624
MINISTRY OF FOREIGN AFFAIRS	10,291,783,534
FEDERAL MINISTRY OF HEALTH	55,609,880,120
FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT	81,726,971,059
FEDERAL MINISTRY OF INFORMATION & CULTURE	9,546,245,041
FEDERAL MINISTRY OF INTERIOR	63,760,562,487
FEDERAL MINISTRY OF JUSTICE	12,705,755,001
FEDERAL MINISTRY OF LABOUR AND EMPLOYMENT	8,803,520,400
FEDERAL MINISTRY OF MINES & STEEL DEVELOPMENT	12,455,000,000
FEDERAL CAPITAL TERRITORY ADMINISTRATION	30,397,122,872
FEDERAL MINISTRY OF NIGER DELTA	34,201,500,001
FEDERAL MINISTRY OF PETROLEUM RESOURCES	6,793,128,647
FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY	41,699,655,490
FEDERAL MINISTRY OF TRANSPORTATION	241,709,000,000
FEDERAL MINISTRY OF WATER RESOURCES	104,245,803,117

FEDERAL MINISTRY OF WOMEN AFFAIRS	4,250,732,000
FEDERAL MINISTRY OF POWER, WORKS & HOUSING	553,713,857,113
FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT	5,441,000,000
FISCAL RESPONSIBILITY COMMISSION	148,155,391
INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION (ICPC)	767,865,170
INFRASTRUCTURE CONCESSIONARY AND REGULATORY COMMISSION (ICRC)	34,310,245
FEDERAL MINISTRY OF COMMUNICATIONS TECHNOLOGY	8,434,669,142
NATIONAL SALARIES, INCOME AND WAGES COMMISSION	163,121,916
OFFICE OF THE NATIONAL SECURITY ADVISER	47,209,203,765
OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION	1,974,176,735
STATE HOUSE	20,066,000,000
SECRETARY TO THE GOVERNMENT OF THE FEDERATION (SGF)	32,778,490,342
SUB-TOTAL: EXECUTIVE	1,710,580,601,619
FEDERAL EXECUTIVE BODIES:	
CODE OF CONDUCT BUREAU	1,394,854,364
CODE OF CONDUCT TRIBUNAL	513,616,705
FEDERAL CHARACTER COMMISSION	400,000,000
FEDERAL CIVIL SERVICE COMMISSION	16,171,828
NATIONAL POPULATION COMMISSION	3,936,308,554
POLICE SERVICE COMMISSION	758,900,000
REVENUE MOBILIZATION, ALLOCATION AND FISCAL COMMISSION	229,093,337
SUB-TOTAL: FEDERAL EXECUTIVE BODIES	7,248,944,788
TOTAL: EXECUTIVE & FEDERAL EXECUTIVE BODIES	1,717,829,546,407
CAPITAL SUPPLEMENTATION	
TOTAL ALLOCATION:	310,037,229,460
GIFMIS/IPPIS CAPITAL	5,000,000,000
OSSAP- SDGs (SPECIAL PROJECTS)	9,000,000,000
OSSAP-SDGs (CONDITIONAL GRANTS)	10,000,000,000
OSSAP-SDGs (SOCIAL SAFETY NETS)	15,902,000,000
CAPITAL EXIGENCIES/ADJUSTMENT TO CAPITAL COST	5,000,000,000
NATIONAL DEVELOPMENT PLANS (MINISTRY OF BUDGET AND NATIONAL PLANNING)	1,000,000,000
HEAD OF SERVICE (FEDERAL GOVERNMENT STAFF HOUSING LOANS BOARD)	1,000,000,000
ZONAL INTERVENTION PROJECTS	100,000,000,000
NORTHEAST INTERVENTION FUND	45,000,000,000
COUNTERPART FUNDING INCLUDING GLOBAL FUND/HEALTH	3,500,000,000
PAYMENT OF LOCAL CONTRACTORS' DEBTS/OTHER LIABILITIES	20,000,000,000
GALAXY BACKBONE	4,000,000,000
CONTINGENCY (CAPITAL)	10,000,000,000
RECAPITALISATION OF DEVELOPMENT FINANCE INSTITUTIONS	15,000,000,000
SUBSCRIPTIONS TO SHARES IN INTERNATIONAL ORGANISATIONS	28,635,229,460
SDG: SPECIAL INTERVENTION PROJECT 1	12,000,000,000
SDG: SPECIAL INTERVENTION PROJECT 2	8,000,000,000
FACILITIES AND TECHNICAL SERVICES	14,500,000,000
IMPLEMENTATION OF THE ECONOMIC RECOVERY AND GROWTH PLAN(ERGP) AND ESTABLISHMENT OF DELIVERY UNIT AT THE PRESIDENCY	2,500,000,000
TOTAL - CAPITAL SUPPLEMENTATION	310,037,229,460
CAPITAL IN FGN SPECIAL INTERVENTION PROGRAMME	150,000,000,000
TOTAL CAPITAL EXPENDITURE	2,177,866,775,867
AGGREGATE EXPENDITURE	7,441,175,486,758

EXPLANATORY MEMORANDUM

This Bill authorises the issue from the Consolidated Revenue Fund of the Federation the total sum of **=N=7,441,175,486,758** (Seven Trillion, Four Hundred and Fourty-One Billion, One Hundred and Seven-Five Million, Four Hundred and Eighty-Six Thousand, Seven Hundred and Fifty-Eight Naira) only, of which, **=N=434,412,950,249** (Four Hundred and Thirty-Four Billion, Four Hundred and Twelve Million, Nine Hundred and Fifty Thousand, Two Hundred and Fourty-Nine Naira) only is for Statutory Transfers, **=N=1,841,345,727,206** (One Trillion, Eight Hundred and Fourty-One Billion, Three Hundred and Fourty-Five Million, Seven Hundred and Twenty-Seven Thousand, Two Hundred and Six Naira) only is for Debt Service, **=N=177,460,296,707** (One Hundred and Seventy-Seven Billion, Four Hundred and Sixty Million, Two Hundred and Ninety-Six Thousand, Seven Hundred and Seven Naira) only is for Sinking Fund for maturing bonds, **=N=2,987,550,033,436** (Two Trillion, Nine Hundred and Eighty-Seven Billion, Five Hundred Fifty Million, Thirty-Three Thousand, Four Hundred and Thirty-Six Naira) only is for Recurrent (Non-Debt) Expenditure while the sum of **=N=2,177,866,775,867** (Two Trillion, One Hundred and Seventy-Seven Billion, Eight-Hundred and Sixty-Six Million, Seven Hundred and Seventy-Five Thousand, Eight Hundred and Sixty-Seven Naira) only, is for contribution to the Development Fund for Capital Expenditure (exclusive of capital expenditure in Statutory Transfers) for the year ending on the 31st December, 2017.