



APPROPRIATION BILL 2012

Section

- 1 Issue and appropriation of =N=4,749,100,821,170 from the Consolidated Revenue Fund of the Federation for 2012.
- 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 Short Title

A Bill for an Act to authorise the issue from the Consolidated Revenue Fund of the Federation the total sum of **=N=4,749,100,821,170** (Four Trillion, Seven Hundred and Forty-Nine Billion, One Hundred Million, Eight Hundred and Twenty-One Thousand, One Hundred and Seventy Naira) only, of which, **=N= 397,929,101,917** (Three Hundred and Ninety-Seven Billion, Nine Hundred and Twenty-Nine Million, One Hundred and One Thousand, Nine Hundred and Seventeen 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=2,471,814,067,335** (Two Trillion, Four Hundred and Seventy-One Billion, Eight Hundred and Fourteen Million, Sixty-Seven Thousand, Three Hundred and Thirty-Five Naira) Only, is for Recurrent (Non-Debt) Expenditure while the balance of **=N=1,319,777,651,919** (One Trillion, Three Hundred and Nineteen Billion, Seven Hundred and Seventy-Seven Million, Six Hundred and Fifty-One Thousand, Nine Hundred and Nineteen Naira) Only, is for contribution to the Development Fund for Capital Expenditure for the year ending on the 31st day of December, 2012.

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 2012, the sums specified by the warrants, not exceeding in the aggregate **=N=4,749,100,821,170** (Four Trillion, Seven Hundred and Forty-Nine Billion, One Hundred Million, Eight Hundred and Twenty-One Thousand, One Hundred and Seventy Naira) only. Issue and appropriation of **=N=4,749,100,821,170** from the Consolidated Revenue Fund for 2011
- (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 \$70 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.	Information on Funds Releases
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 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
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 estimates of expenditure attached thereto	Interpretation
11	This Act may be cited as the Appropriation Act 2012.	Short Title

	SCHEDULE	2012 BUDGET PROPOSAL
	PART A - STATUTORY TRANSFERS	=N=
HEAD	STATUTORY TRANSFERS	
0318	NATIONAL JUDICIAL COUNCIL	85 000 000 000
0112	NATIONAL ASSEMBLY	150 000 000 000
670000	NIGER-DELTA DEVELOPMENT COMMISSION	54 691 649 372
320606	UNIVERSAL BASIC EDUCATION	68 237 452 545
0148	INDEPENDENT NATIONAL ELECTORAL COMMISSION (INEC)	40 000 000 000
	TOTAL - STATUTORY TRANSFERS	397 929 101 917
	SCHEDULE	
	PART B - DEBT SERVICE	
HEAD	DEBT SERVICE	
4000000	DOMESTIC DEBTS	511 980 000 000
4000000	FOREIGN DEBTS	47 600 000 000
	TOTAL - DEBT SERVICE	559 580 000 000

	SCHEDULE	2012 BUDGET PROPOSAL
	PART C - RECURRENT (NON-DEBT) EXPENDITURE	=N=
HEAD	MINISTRY/DEPARTMENT/AGENCY	
1	PRESIDENCY	27 795 512 439
2	OFFICE OF THE SECRETARY TO THE GOVERNMENT OF THE FEDERATION (SGF)	47 041 647 019
3	YOUTH DEVELOPMENT	71 275 840 142
4	POLICE AFFAIRS	3 609 283 677
5	POLICE FORMATION AND COMMANDS	298 817 945 778
6	WOMEN AFFAIRS	1 784 514 997
7	AGRICULTURE & RURAL DEVELOPMENT	33 974 838 949
8	WATER RESOURCES	8 603 097 541
9	AUDITOR-GENERAL FOR THE FEDERATION	2 686 607 486
10	INDEPENDENT CORRUPT PRACTICES AND OTHER RELATED OFFENCES COMMISSION	4 019 694 570
11	DEFENCE/MOD/ARMY/AIR FORCE/NAVY	291 683 357 932
12	EDUCATION	345 091 448 178
13	FEDERAL CAPITAL TERRITORY ADMINISTRATION	-
14	FOREIGN AFFAIRS	42 786 472 959
15	FINANCE	10 897 725 756
16	HEALTH	225 760 885 287
17	TRADE AND INVESTMENT	11 318 601 587
18	INFORMATION	19 979 001 492
19	COMMUNICATION TECHNOLOGY	10 565 107 489
20	INTERIOR	149 732 986 945
21	OFFICE OF THE HEAD OF SERVICE OF THE FEDERATION	7 708 316 253
22	JUSTICE	21 730 185 048
23	LABOUR AND PRODUCTIVITY	8 349 260 886
24	POWER	3 116 536 317
25	SCIENCE AND TECHNOLOGY	20 985 660 859
26	TRANSPORT	7 825 494 233
27	PETROLEUM RESOURCES	51 324 227 840
28	WORKS	31 599 815 244
29	LANDS & HOUSING	6 254 247 128
30	MINES & STEEL DEVELOPMENT	11 976 718 249
31	AVIATION	6 326 422 775
32	NATIONAL SALARIES, INCOMES & WAGES COMMISSION	709 472 660
33	ENVIRONMENT	13 689 594 307
34	TOURISM, CULTURE & NATIONAL ORIENTATION	18 270 535 847
35	NATIONAL PLANNING COMMISSION	5 992 342 104
36	NATIONAL SPORTS COMMISSION	8 469 938 969
37	OFFICE OF THE NATIONAL SECURITY ADVISER	59 637 849 878
38	NIGER-DELTA	2 723 482 821
39	SPECIAL DUTIES	364 926 303
40	FISCAL RESPONSIBILITY COMMISSION	592 058 480
41	INFRASTRUCTURAL CONCESSION REGULATORY COMMISSION	1 064 770 849

	SUB-TOTAL: EXECUTIVE	1 896 136 427 270
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		2012 BUDGET PROPOSAL
	SCHEDULE	
	PART C - RECURRENT (NON-DEBT) EXPENDITURE CONT'D.	=N=
HEAD	MINISTRY/DEPARTMENT/AGENCY	
	FEDERAL EXECUTIVE BODIES	
42	NATIONAL POPULATION COMMISSION	7 490 254 611
43	CODE OF CONDUCT BUREAU	1 513 828 368
44	CODE OF CONDUCT TRIBUNAL	406 333 999
45	PUBLIC COMPLAINTS COMMISSION	2 637 831 585
46	REVENUE MOBILISATION ALLOCATION & FISCAL COMMISSION	2 262 984 302
47	FEDERAL CIVIL SERVICE COMMISSION	1 364 426 518
48	POLICE SERVICE COMMISSION	870 077 782
49	FEDERAL CHARACTER COMMISSION	2 286 127 345
50	NATIONAL HUMAN RIGHTS COMMISSION	747 949 987
	SUB-TOTAL: FEDERAL EXECUTIVE BODIES	19 579 814 497

	SERVICE-WIDE VOTES AND PENSIONS	
	EXPENDITURE ITEMS	
	PENSIONS AND GRATUITIES	
	TOTAL ALLOCATION:	
	OFFICE OF THE HEAD OF THE CIVIL SERVICE (CIVILIAN PENSION)	17 000 000 000
	PENSIONS	14 249 000 000
	GRATUITIES	2 300 000 000
	PENSION RUNNING COST INCLUDING VERIFICATION EXERCISE IN 2012	201 000 000
	REIMBURSEMENT TO STATES	250 000 000
	MILITARY PENSIONS AND GRATUITIES (DMP)	60 110 491 688
	MILITARY PENSION	47 739 513 564
	RETURNEES FROM CONTRIBUTORY SCHEME	7 419 510 617
	DEATH BENEFITS	4 001 334 098
	ADMIN. CHARGES/YEARLY VERIFICATION EXERCISE	550 133 409
	PENSION RUNNING COST	400 000 000
	CUSTOMS, IMMIGRATION AND PRISONS PENSION OFFICE	8 640 000 000
	PENSIONS	8 600 000 000
	PENSION RUNNING COST	40 000 000
	UNIVERSITIES' PENSIONS INCLUDING ARREARS	13 000 000 000
	PENSIONS	13 000 000 000
	PARASTATALS' PENSION AND RAILWAY PENSIONS	30 000 000 000
	PENSIONS	30 000 000 000
	PRE-1996 NIGERIA RAILWAY CORPORATION PENSION	1 707 141 550
	PENSIONS	1 667 141 550
	PENSION RUNNING COST	40 000 000
	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	141 696 358 078

SERVICE-WIDE VOTES		
ARREARS OF PAYG PENSION		12 217 915 818
INCREASES IN PENSION RATES		15 100 000 000
IPPIS (OAGF)		900 000 000
PAYMENT OF OUTSTANDING DEATH BENEFITS TO CIVIL SERVANTS		900 000 000
PAYMENT INTO THE REDEMPTION FUND (5% OF TOTAL PERSONNEL COST)		66 657 938 400
ARREARS OF POLICE DEATH BENEFITS (2004 - 2010)		4 050 000 000
ARREARS OF ARMED FORCES DEATH BENEFITS (2004 - 2010)		1 350 000 000
GROUP LIFE INSURANCE FOR ALL MDAs		4 512 936 122
GROUP LIFE INSURANCE FOR THE NIGERIA POLICE		2 900 363 878
GROUP LIFE INSURANCE FOR ARMED FORCES		1 997 184 735
ADMINISTRATION AND MONITORING OF (OHCSF) GROUP LIFE		36 000 000
PUBLIC SERVICE WAGE ADJUSTMENT FOR MDAs (INCLUDING ARREARS OF PROMOTION AND SALARY INCREASES)		68 000 000 000
OPERATIONS - INTERNAL FOR THE ARMED FORCES		17 107 616 635
JUDGEMENT DEBTS		14 000 000 000
CONTRIBUTION TO INTERNATIONAL ORGANISATIONS INCLUDING WAEC INTERNATIONAL		8 100 000 000
EXTERNAL FINANCIAL OBLIGATIONS		12 600 000 000
MARGIN FOR INCREASES IN COSTS		7 000 000 000
CONTINGENCY		16 400 000 000
PUBLIC SERVICE REFORMS (INCLUDING PAYMENT OF SEVERANCE BENEFITS OF CIVIL SERVANTS)		9 000 000 000
BIO-METRIC VERIFICATION OF PARASTATALS' PENSIONERS		450 000 000
MULTI YEAR TARIFF ORDER		50 000 000 000
PHASE I: PROGRAMME AND PROJECT PORTFOLIO MANAGEMENT FOR PILOT MDAs		720 000 000
MUSLIM/CHRISTIAN PILGRIMAGES		1 800 000 000
RECURRENT ADJUSTMENT		9 000 000 000
2012 ELECTION - LOGISTICS SUPPORT		4 500 000 000
EMPLOYEES COMPENSATION ACT - EMPLOYEES' COMPENSATION FUND		3 600 000 000
ENTITLEMENTS OF FORMER PRESIDENTS/HEADS OF STATE AND VICE-PRESIDENTS/CHIEFS OF GENERAL STAFF		3 185 100 000
INSURANCE OF SENSITIVE ASSETS (DATA CENTRES)		4 050 000 000
VGF RUNNING COSTS		90 000 000
PRESIDENTIAL AMNESTY PROGRAMME		74 176 411 902
STIPENDS & FEEDING ALLOWANCE		48 281 229 902
REINTEGRATION OF NIGER-DELTA EX-MILITANTS		924 900 000
OPERATIONS COST OF THE PROGRAMME		20 796 462 000
REINTEGRATION OF TRANSFORMED NIGER-DELTA EX-MILITANTS (2010 ARREARS)		4 173 820 000
TOTAL SERVICE WIDE VOTES		414 401 467 490
TOTAL CRF CHARGES		556 097 825 568

	TOTAL RECURRENT (NON-DEBT)	2 471 814 067 335
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SCHEDULE		2012 BUDGET
PART D - CAPITAL EXPENDITURE		PROPOSAL
		=N=
HEAD	MINISTRY/DEPARTMENT/AGENCY	
1	PRESIDENCY	15 800 000 000
2	OFFICE OF THE SECRETARY TO THE GOVERNMENT OF THE FEDERATION (SGF)	23 550 000 000
3	YOUTH DEVELOPMENT	4 800 000 000
4	POLICE AFFAIRS	2 500 000 000
5	POLICE FORMATION AND COMMANDS	9 039 772 647
6	WOMEN AFFAIRS	2 400 000 000
7	AGRICULTURE & RURAL DEVELOPMENT	45 009 990 000
8	WATER RESOURCES	30 400 000 000
9	AUDITOR-GENERAL FOR THE FEDERATION	600 000 000
10	INDEPENDENT CORRUPT PRACTICES AND OTHER RELATED OFFENCES COMMISSION	200 000 000
11	DEFENCE/MOD/ARMY/AIR FORCE/NAVY	34 670 826 450
12	EDUCATION	55 056 589 805
13	FEDERAL CAPITAL TERRITORY ADMINISTRATION	45 571 633 782
14	FOREIGN AFFAIRS	7 399 998 000
15	FINANCE	2 500 000 000
16	HEALTH	57 010 886 138
17	TRADE AND INVESTMENT	2 200 000 000
18	INFORMATION	4 100 000 000
19	COMMUNICATION TECHNOLOGY	7 740 000 000
20	INTERIOR	7 600 000 000
21	OFFICE OF THE HEAD OF SERVICE OF THE FEDERATION	5 060 106 702
22	JUSTICE	600 000 000
23	LABOUR AND PRODUCTIVITY	2 502 706 000
24	POWER	70 300 000 000
25	SCIENCE AND TECHNOLOGY	9 851 608 365
26	TRANSPORT	47 000 000 000
27	PETROLEUM RESOURCES	8 340 684 300
28	WORKS	149 200 000 002
29	LANDS & HOUSING	20 240 000 152
30	MINES & STEEL DEVELOPMENT	2 999 880 099
31	AVIATION	42 900 707 612
32	NATIONAL SALARIES, INCOMES & WAGES COMMISSION	300 000 000
33	ENVIRONMENT	6 404 342 340
34	TOURISM, CULTURE & NATIONAL ORIENTATION	3 250 000 000
35	NATIONAL PLANNING COMMISSION	1 500 000 000
36	NATIONAL SPORTS COMMISSION	1 400 000 000
37	OFFICE OF THE NATIONAL SECURITY ADVISER	64 625 912 035
38	NIGER-DELTA	57 000 000 000
39	SPECIAL DUTIES	100 000 000
40	FISCAL RESPONSIBILITY COMMISSION	100 000 000
41	INFRASTRUCTURAL CONCESSION REGULATORY COMMISSION	100 000 000

	SUB-TOTAL: EXECUTIVE	851 925 644 428
	SCHEDULE	2012 BUDGET PROPOSAL
	PART D - CAPITAL EXPENDITURE CONT'D.	=N=
HEAD	MINISTRY/DEPARTMENT/AGENCY	
	FEDERAL EXECUTIVE BODIES	
42	NATIONAL POPULATION COMMISSION	2 099 590 000
43	CODE OF CONDUCT BUREAU	1 100 000 000
44	CODE OF CONDUCT TRIBUNAL	100 000 000
45	PUBLIC COMPLAINTS COMMISSION	600 000 000
46	REVENUE MOBILISATION ALLOCATION & FISCAL COMMISSION	600 000 000
47	FEDERAL CIVIL SERVICE COMMISSION	400 000 000
48	POLICE SERVICE COMMISSION	1 600 000 000
49	FEDERAL CHARACTER COMMISSION	100 000 000
50	NATIONAL HUMAN RIGHTS COMMISSION	100 000 000
	SUB-TOTAL: FEDERAL EXECUTIVE BODIES	6 699 590 000
	CAPITAL SUPPLEMENTATION	
	TOTAL ALLOCATION:	
	ADJUSTMENT TO CAPITAL COSTS	12 750 000 000
	VIABILITY GAP FUND - PPP	10 000 000 000
	NATIONAL JOB CREATION SCHEME	10 000 000 000
	COUNTERPART FUNDING/UNIDO	10 000 000 000
	QUICK WINS - COMPLETION OF 2008 & 2009 PROJECTS	5 000 000 000
	CONDITIONAL GRANTS AND SOCIAL SAFETY NETS (MDGS)	45 450 000 000
	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	100 000 000 000
	PAYMENT TO LOCAL CONTRACTORS' DEBT	12 282 877 490
	POLICE REFORMS FUND (SHARE OF FGN)	15 000 000 000
	BANK OF INDUSTRY - MOFI SHARE OF BANK RECAPITALISATION FOR 2009 & 2010	2 000 000 000
	NIGERIAN EXPORT - IMPORT BANK - SHARE OF EQUITY	2 000 000 000
	NATIONAL ECONOMIC RECOVERY FUND	1 000 000 000
	SINKING FUND FOR INFRASTRUCTURAL DEVELOPMENT	101 169 540 000
	PHCN PRIVATISATION	87 000 000 000
	MARITIME SECURITY (PICOMSS)	4 000 000 000
	NELMCO	18 000 000 000
	BULK TRADER	20 000 000 000
	TOTAL - CAPITAL SUPPLEMENTATION	461 152 417 490
	TOTAL CAPITAL EXPENDITURE	1 319 777 651 919

	AGGREGATE EXPENDITURE	4 749 100 821 170

EXPLANATORY MEMORANDUM

A Bill for an Act to authorise the issue from the Consolidated Revenue Fund of the Federation the total sum of **=N=4,749,100,821,170** (Four Trillion, Seven Hundred and Forty-Nine Billion, One Hundred Million, Eight Hundred and Twenty-One Thousand, One Hundred and Seventy Naira) only, of which, **=N= 397,929,101,917** (Three Hundred and Ninety-Seven Billion, Nine Hundred and Twenty-Nine Million, One Hundred and One Thousand, Nine Hundred and Seventeen 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=2,471,814,067,335** (Two Trillion, Four Hundred and Seventy-One Billion, Eight Hundred and Fourteen Million, Sixty-Seven Thousand, Three Hundred and Thirty-Five Naira) Only, is for Recurrent (Non-Debt) Expenditure while the balance of **=N=1,319,777,651,919** (One Trillion, Three Hundred and Nineteen Billion, Seven Hundred and Seventy-Seven Million, Six Hundred and Fifty-One Thousand, Nine Hundred and Nineteen Naira) Only, is for contribution to the Development Fund for Capital Expenditure for the year ending on the 31st day of December, 2012.