



APPROPRIATION BILL 2010

Section

- 1 Issue and appropriation of =N=4,608,616,278,213 from the Consolidated Revenue Fund of the Federation for 2010.
- 2 Release of funds from the Consolidated Revenue Fund of the Federation.
- 3 Virement
- 4 Excess Revenue
- 5 Special Fund Account
- 6 Authorization
- 7 Information on Funds Releases
- 8 Due Process Certification
- 9 Information on internally generated revenue
- 10 Information on extra budgetary /foreign assistance
- 11 Interpretation
- 12 Short Title

Schedule

- Part A - Statutory Transfers
- Part B - Debt Service
- Part C - Recurrent (Non-Debt) Expenditure
- Part D - Capital Expenditure

A Bill for an Act to authorise the issue from the Consolidated Revenue Fund of the Federation the total sum of **=N=4,608,616,278,213** (Four Trillion, Six Hundred and Eight Billion, Six Hundred and Sixteen Million, Two Hundred and Seventy-Eight Thousand, Two Hundred and Thirteen Naira) only, of which, **=N=180,279,158,994** (One Hundred and Eighty Billion, Two Hundred and Seventy-Nine Million, One Hundred and Fifty-Eight Thousand, Nine Hundred and Ninety-Four Naira) only, is for Statutory Transfers, **=N=497,071,797,452** (Four Hundred and Ninety- Seven Billion, Seventy-One Million, Seven Hundred and Ninety-Seven Thousand, Four Hundred and Fifty-Two Naira) only is for Debt Service, **=N=2,077,358,560,347** (Two Trillion, Seventy-Seven Billion, Three Hundred and Fifty-Eight Million, Five Hundred and Sixty Thousand, Three Hundred and Fourty-Seven Naira) only, is for Recurrent (Non-Debt) Expenditure while the balance of **=N= 1,853,906,761,420** (One Trillion, Eight Hundred and Fifty-Three Billion, Nine Hundred and Six Million, Seven Hundred and Sixty-One Thousand, Four Hundred and Twenty Naira) only, is for contribution to the Development Fund for Capital Expenditure for the year ending on the 31st day of December, 2010.

A Bill for an Act to authorise the issue of **=N=4,608,616,278,213** from the Consolidated revenue Fund for 2010

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 2010, the sums specified by the warrants, not exceeding in the aggregate **=N=4,608,616,278,213** (Four Trillion, Six Hundred and Eight Billion, Six Hundred and Sixteen Million, Two Hundred and Seventy-Eight Thousand, Two Hundred and Thirteen Naira) only.

Issue and appropriation of **=N=4,608,616,278,213** from the Consolidated Revenue Fund for 2010

(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 \$67 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) and /or the Account specified in Section (5) or in both section 4 of this Act 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 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	This Act may be cited as the Appropriation Act 2010.	Short Title

SCHEDULE
PART A - STATUTORY TRANSFERS

		2010 APPROPRIATION =N=
HEAD	STATUTORY TRANSFERS	
270000	NATIONAL JUDICIAL COUNCIL	91,000,000,000
670000	NIGER-DELTA DEVELOPMENT COMMISSION	35,624,771,198
670000	NDDC ARREARS OF SHARE OF EXCESS CRUDE DISTRIBUTED IN 2009	9,312,986,292
320606	UNIVERSAL BASIC EDUCATION	44,341,401,504
TOTAL - STATUTORY TRANSFERS		180,279,158,994

SCHEDULE
PART B - DEBT SERVICE

		2010 APPROPRIATION =N=
HEAD	DEBT SERVICE	
4E+06	DOMESTIC DEBTS	463,155,300,805
4E+06	FOREIGN DEBTS	33,916,496,647
TOTAL - DEBT SERVICE		497,071,797,452

SCHEDULE
PART C - RECURRENT (NON-DEBT) EXPENDITURE

HEAD	MINISTRY/DEPARTMENT/AGENCY	2010 APPROPRIATION =N=
020	PRESIDENCY	22,001,405,925
020	OFFICE OF THE SECRETARY TO THE GOVERNMENT OF THE FEDERATION (SGF)	45,962,913,689
022	YOUTH DEVELOPMENT	43,213,626,007
023	POLICE AFFAIRS	2,180,364,529
023	POLICE FORMATION AND COMMANDS	191,428,487,276
024	WOMEN AFFAIRS	2,268,469,708
025	AGRICULTURE AND WATER RESOURCES	34,496,015,611
026	AUDITOR-GENERAL FOR THE FEDERATION	2,799,881,571
028	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	1,855,193,886
030	DEFENCE/MOD/ARMY/AIR FORCE/NAVY	217,340,355,870
032	EDUCATION	198,084,948,657
033	FEDERAL CAPITAL TERRITORY ADMINISTRARTION	0
034	FOREIGN AND INTERGOVERNMENTAL AFFAIRS	36,695,840,261
035	FINANCE	9,781,253,034
036	HEALTH	112,722,706,271
037	COMMERCE AND INDUSTRY	10,685,983,541
038	INFORMATION AND COMMUNICATIONS	19,088,051,433
039	INTERIOR	81,567,214,610
040	OFFICE OF THE HEAD OF SERVICE OF THE FEDERATION	5,726,530,464
041	JUSTICE	20,750,149,725
042	LABOUR AND PRODUCTIVITY	7,755,834,280
043	POWER	4,740,373,539
044	SCIENCE AND TECHNOLOGY	16,926,924,151
049	TRANSPORT	6,866,002,412
050	PETROLEUM RESOURCES	33,444,044,579
051	WORKS, HOUSING AND URBAN DEVELOPMENT	38,814,746,602
058	MINES AND STEEL DEVELOPMENT	7,583,293,888
059	AVIATION	7,090,277,422
060	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	582,137,276
053	ENVIRONMENT	8,098,254,497
065	CULTURE AND NOA	12,798,704,043
020	NATIONAL PLANNING COMMISSION	4,960,946,044
045	NATIONAL SPORTS COMMISSION	12,531,033,044
070	OFFICE OF THE NATIONAL SECURITY ADVISER	41,458,468,267
071	NIGER-DELTA	2,980,468,801
068	SPECIAL DUTIES	217,976,119
020	FISCAL RESPONSIBILTY COMMISSION	697,740,873
020	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	1,507,061,774
SUB-TOTAL: EXECUTIVE		1,267,703,679,681

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

2010
APPROPRIATION
=N=

HEAD	MINISTRY/DEPARTMENT/AGENCY	
	FEDERAL EXECUTIVE BODIES	
031	NATIONAL POPULATION COMMISSION	3,897,923,309
066	CODE OF CONDUCT BUREAU	954,673,475
0600	CODE OF CONDUCT TRIBUNAL	334,810,084
046	PUBLIC COMPLAINTS COMMISSION	1,979,959,960
064	REVENUE MOBILISATION ALLOCATION & FISCAL COMMISSION	1,856,188,809
047	FEDERAL CIVIL SERVICE COMMISSION	1,566,018,574
032	POLICE SERVICE COMMISSION	3,717,768,425
054	INDEPENDENT NATIONAL ELECTORAL COMMISSION (INEC)	39,302,309,195
061	FEDERAL CHARACTER COMMISSION	1,392,893,893
	SUB-TOTAL: FEDERAL EXECUTIVE BODIES	55,002,545,725
	THE LEGISLATURE	
021	NATIONAL ASSEMBLY OFFICE	9,645,942,358
021	SENATE	37,168,644,134
021	HOUSE OF REPRESENTATIVES	53,058,316,247
021	NATIONAL ASSEMBLY SERVICE COMMISSION	1,354,029,200
021	LEGISLATIVE AIDES	7,790,295,619
021	SENATE COMMITTEE ON PUBLIC ACCOUNTS	150,000,000
021	HOUSE COMMITTEE ON PUBLIC ACCOUNTS	162,500,000
021	GENERAL SERVICE OFFICE	28,685,507,136
	SUB TOTAL: NASS	138,015,234,695
099	CONSOLIDATED REVENUE FUND CHARGES EXCLUDING DEBT CHARGES	
	PENSIONS AND GRATUITIES	
	OFFICE OF THE HEAD OF THE CIVIL SERVICE (CIVILIAN PENSION)	42,460,000,000
	PENSIONS	28,650,000,000
	GRATUITIES	6,660,000,000
	LOCAL GOVERNMENT PENSIONS AND CONTRIBUTIONS INCLUDING STATE	
	SHARE OF PENSION AND GRATUITY	4,200,000,000
	PENSION RUNNING COST	150,000,000
	REINBURSEMENT TO STATES	1,200,000,000
	VERIFICATION EXERCISE IN 2010	300,000,000
	ARREARS OF PENSION	0
	RIGHT-SIZED EMPLOYEES PENSION	1,300,000,000
	MILITARY PENSIONS AND GRATUITIES (DMP)	49,035,145,858
	MILITARY PENSION	48,492,682,446
	ADMIN CHARGES/YEARLY VERIFICATION EXERCISE	392,463,412
	PENSION RUNNING COST	150,000,000
	POLICE PENSIONS AND GRATUITIES	20,412,252,690
	PENSIONS	13,432,252,690
	ARREARS	2,500,000,000
	SHORTFALL IN POLICE OFFICERS GRATUITY	4,400,000,000
	PENSION RUNNING COST	80,000,000
	CUSTOMS, IMMIGRATION AND PRISONS PENSION OFFICE	8,350,000,000
	PENSIONS	6,500,000,000
	GRATUITIES	1,500,000,000
	DEATH BENEFITS	300,000,000
	PENSION RUNNING COST	50,000,000

	2010 APPROPRIATION =N=
UNIVERSITIES' PENSIONS INCLUDING ARREARS	15,000,000,000
PENSIONS	15,000,000,000
PARASTATALS' PENSION AND RAILWAY PENSIONS	29,000,000,000
PENSIONS	29,000,000,000
PRE-1996 NIGERIA RAILWAY CORPORATION PENSION	6,702,599,124
PENSIONS	1,936,974,315
PENSION ARREARS	4,725,624,809
PENSION RUNNING COST	40,000,000
DEPARTMENT OF STATE SECURITY	3,489,562,129
PENSIONS (INCLUDING ARREARS)	3,489,562,129
NIGERIA INTELLIGENCE AGENCY	3,153,754,321
PENSIONS	1,237,000,000
ADDITIONAL ALLOCATION ON PENSION	1,916,754,321
TOTAL PENSIONS AND GRATUITIES	177,603,314,122
SERVICE WIDE VOTES	
ARREARS OF PAYG PENSION	14,000,000,000
INCREASES IN PENSION RATES	69,325,583,678
IPPIS (OAGF AND HEAD OF SERVICE)	3,124,197,407
PAYMENT OF OUTSTANDING DEATH BENEFIT TO CIVIL SERVANTS	3,200,000,000
PAYMENT INTO THE REDEMPTION FUND (5% OF TOTAL PERSONNEL COST)	38,181,084,085
EMPLOYERS' COMPENSATION CONTRIBUTION (1% OF TOTAL PERSONNEL COST)	9,636,216,817
GROUP LIFE INSURANCE THE CIVIL SERVICE	3,722,336,331
PUBLIC SERVICE WAGE ADJUSTMENT:	
(i) MDAs INCLUDING 2010 ARREARS OF PROMOTION	25,000,000,000
(II) ASUU AND OTHERS UNIONS	80,000,000,000
(III) IMPLEMENTATION OF MEDICAL SALARY STRUCTURES (CONMESS)	10,000,000,000
(IV) ADDITIONAL PROVISION ON PERSONNEL COST FOR OTHER PROFESSIONAL IN THE HEALTH SECTOR	5,000,000,000
(V) ADDITIONAL PROVISION ON PERSONNEL COST TO CATER FOR INCREASE IN CONTISS, ETC	5,000,000,000
OPERATIONS - INTERNAL AND EXTERNAL FOR THE ARMED FORCES	34,901,286,270
JUDGEMENT DEBTS	8,912,285,385
CONTRIBUTION TO INTERNATIONAL ORGANISATIONS	5,000,000,000
EXTERNAL FINANCIAL OBLIGATIONS	5,000,000,000
MARGIN FOR INCREASES IN COSTS	4,000,000,000
CONTINGENCY	9,000,000,000
PUBLIC SERVICE REFORMS (INCLUDING PAYMENT OF SEVERANCE BENEFITS OF NBCB)	10,452,796,151
BIO-METRIC VERIFICATION OF PARASTATALS' PENSIONERS	0
MULTI YEAR TARIFF ORDER	45,778,000,000
ARREARS OF PARASTATALS MONETIZATION	42,000,000,000
RECURRENT ADJUSTMENT	3,000,000,000
MUSLIM/CHRISTIAN PILGRIMAGE	4,800,000,000
TOTAL SERVICE WIDE VOTES	439,033,786,125
TOTAL CRF CHARGES	616,637,100,246
TOTAL RECURRENT (NON-DEBT)	2,077,358,560,347

**2010
APPROPRIATION
=N=**

**SCHEDULE
PART D - CAPITAL EXPENDITURE**

**2010
APPROPRIATION
=N=**

HEAD	MINISTRY/DEPARTMENT/AGENCY	
020	PRESIDENCY	13,079,052,157
020	OFFICE OF THE SECRETARY TO THE GOVERNMENT OF THE FEDERATION (SGF)	32,877,995,528
022	YOUTH DEVELOPMENT	7,887,793,523
023	POLICE AFFAIRS	80,371,292,148
023	POLICE FORMATION AND COMMANDS	53,666,787,905
024	WOMEN AFFAIRS	4,782,236,436
025	AGRICULTURE AND WATER RESOURCES	149,900,754,219
026	AUDITOR-GENERAL FOR THE FEDERATION	1,867,411,707
028	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	470,370,500
030	DEFENCE/MOD/ARMY/AIR FORCE/NAVY	74,378,713,315
032	EDUCATION	97,208,440,839
033	FEDERAL CAPITAL TERRITORY ADMINISTRARTION	138,360,000,000
034	FOREIGN AND INTERGOVERNMENTAL AFFAIRS	16,033,250,000
035	FINANCE	4,080,437,582
036	HEALTH	67,277,028,044
037	COMMERCE AND INDUSTRY	14,698,602,225
038	INFORMATION AND COMMUNICATIONS	8,405,689,523
039	INTERIOR	14,386,549,675
040	OFFICE OF THE HEAD OF SERVICE OF THE FEDERATION	16,017,560,599
041	JUSTICE	8,088,713,740
042	LABOUR AND PRODUCTIVITY	7,277,454,374
043	POWER	189,783,299,566
044	SCIENCE AND TECHNOLOGY	42,768,722,686
049	TRANSPORT	127,548,033,764
050	PETROLEUM RESOURCES	29,370,040,868
051	WORKS, HOUSING AND URBAN DEVELOPMENT	211,231,781,556
058	MINES AND STEEL DEVELOPMENT	7,170,842,874
059	AVIATION	71,310,954,777
060	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	300,000,000
053	ENVIRONMENT	26,124,844,553
065	CULTURE AND NOA	7,920,664,401
020	NATIONAL PLANNING COMMISSION	2,647,877,855
045	NATIONAL SPORTS COMMISSION	10,698,101,700
070	OFFICE OF THE NATIONAL SECURITY ADVISER	65,689,142,781
071	NIGER-DELTA	90,908,946,600
068	SPECIAL DUTIES	186,000,000
020	FISCAL RESPONSIBILTY COMMISSION	650,000,000
020	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	250,000,000
SUB-TOTAL: EXECUTIVE		1,695,675,388,019

2010
APPROPRIATION
=N=

SCHEDULE
PART D - CAPITAL EXPENDITURE CONT'D.

2010
APPROPRIATION
=N=

HEAD	MINISTRY/DEPARTMENT/AGENCY	
	FEDERAL EXECUTIVE BODIES	
031	NATIONAL POPULATION COMMISSION	2,167,000,000
066	CODE OF CONDUCT BUREAU	1,200,000,000
0600	CODE OF CONDUCT TRIBUNAL	388,786,601
046	PUBLIC COMPLAINTS COMMISSION	1,283,810,000
064	REVENUE MOBILISATION ALLOCATION & FISCAL COMMISSION	1,269,613,560
047	FEDERAL CIVIL SERVICE COMMISSION	500,000,000
032	POLICE SERVICE COMMISSION	147,280,000
054	INDEPENDENT NATIONAL ELECTORAL COMMISSION (INEC)	10,910,395,500
061	FEDERAL CHARACTER COMMISSION	687,858,871
	SUB-TOTAL: FEDERAL EXECUTIVE BODIES	18,554,744,532
	THE LEGISLATURE	
021	NATIONAL ASSEMBLY OFFICE	3,600,000,000
021	SENATE	4,825,000,000
021	HOUSE OF REPRESENTATIVES	6,265,000,000
021	NATIONAL ASSEMBLY SERVICE COMMISSION	300,000,000
021	LEGISLATIVE AIDES	300,000,000
021	GENERAL SERVICE OFFICE	900,000,000
	SUB TOTAL: NASS	16,190,000,000
099	CAPITAL SUPPLEMENTATION	
	ADJUSTMENT TO CAPITAL COSTS	5,000,000,000
	OUTSTANDING LIABILITIES FOR FISCAL YEARS 2007 AND 2008	10,000,000,000
	COUNTERPART FUNDING	6,500,000,000
	QUICK WINS COMPLETION OF 2008 & 2009 PROJECTS	20,000,000,000
	CONDITIONAL GRANTS AND SOCIAL SAFETY NETS (MDGS)	35,027,128,870
	MDGs MONITORING AND EVALUATION - IMPACT EVALUATION	250,000,000
	MDGs MONITORING AND EVALUATION -CONSULTANCY 2008 & 2009	2,159,500,000
	MDGs MONITORING AND EVALUATION -STUDY TOUR (NASS/OSSAP)	100,000,000
	MILLENIUUM DEVELOPMENT GOALS MONITORING AND EVALUATION (OSSAP)	2,000,000,000
	COMMUNICATIONS AND ADVOCACY (MDGs)	500,000,000
	COMMUNICATIONS AND ADVOCACY (MDGs)- PUBLIC PRESENTATION	200,000,000
	COMMUNICATIONS AND ADVOCACY (MDGs)- HOSTING OF AFRICAN PARLIAMENTARIANS	200,000,000
	COMMUNICATIONS AND ADVOCACY (MDGs)- PARTICIPATION OF UN GENERAL ASSEMBLY	600,000,000
	CGS (SPECIAL PRESIDENTIAL INTERVENTION)	4,000,000,000
	ON-GOING/UNCOMPLETED 2006-2008 MDGs DRG PROJECTS IN RIVER BASINS, ENVIRONMENT AND PHC	0
	PROVISION OF INFRASTRUCTURE, BANDWITH AND CONNECTIVITY TO MDAs BY GALAXY BACKBONE PLC	2,700,000,000
	PURCHASE OF OPERATIONAL VEHICLES FOR SECURITY AGENCIES	0
	PAYMENT ON ENTERPRISE/STRATEGIC PARTNERSHIP AGREEMENT BETWEEN FGN AND MICROSOFT (USD10 MILLION)	2,250,000,000

	2010 APPROPRIATION =N=
PAYMENT TO LOCAL CONTRACTORS VERIFIED CLAIMS (698 CONTRACTORS)	17,000,000,000
PAYMENT TO LOCAL CONTRACTORS UNVERIFIED CLAIMS (4931 CONTRACTORS) & VERIFICATION EXERCISE	10,000,000,000
REPAYMENT OF UBA SAFETOWER LOAN	5,000,000,000
TOTAL - CAPITAL SUPPLEMENTATION	123,486,628,870
TOTAL CAPITAL EXPENDITURE	1,853,906,761,420
AGGREGATE EXPENDITURE	4,608,616,278,213

EXPLANATORY MEMORANDUM

This Bill authorises the issue from the Consolidated Revenue Fund of the Federation the total sum of **=N=4,608,616,278,213** (Four Trillion, Six Hundred and Eight Billion, Six Hundred and Sixteen Million, Two Hundred and Seventy-Eight Thousand, Two Hundred and Thirteen Naira) only, of which, **=N=180,279,158,994** (One Hundred and Eighty Billion, Two Hundred and Seventy-Nine Million, One Hundred and Fifty-Eight Thousand, Nine Hundred and Ninety-Four Naira) only, is for Statutory Transfers, **=N=497,071,797,452** (Four Hundred and Ninety- Seven Billion, Seventy-One Million, Seven Hundred and Ninety-Seven Thousand, Four Hundred and Fifty-Two Naira) only is for Debt Service, **=N=2,077,358,560,347** (Two Trillion, Seventy-Seven Billion, Three Hundred and Fifty-Eight Million, Five Hundred and Sixty Thousand, Three Hundred and Forty-Seven Naira) only, is for Recurrent (Non-Debt) Expenditure while the balance of **=N= 1,853,906,761,420** (One Trillion, Eight Hundred and Fifty-Three Billion, Nine Hundred and Six Million, Seven Hundred and Sixty-One Thousand, Four Hundred and Twenty Naira) only, is for contribution to the Development Fund for Capital Expenditure for the year ending on the 31st day of December, 2010.