

APPROPRIATION ACT, 2018
EXPLANATORY MEMORANDUM

This Act authorises the issue from the Consolidated Revenue Fund of the Federation the total sum of =N=9,120,334,988,225 (nine trillion, one hundred and twenty billion, three hundred and thirty four million, nine hundred and eighty-eight thousand, two hundred and twenty five Naira) only, of which =N=530,421,368,624 (five hundred and thirty billion, four hundred and twenty-one million, three hundred and sixty-eight thousand, six hundred and twenty-four Naira) only is for Statutory Transfers, =N=2,203,835,365,699 (two trillion, two hundred and three billion, eight hundred and thirty-five million, three hundred and sixty-five thousand, six hundred and ninety-nine Naira) only is for Debt Service, =N=3,512,677,902,077 (three trillion, five hundred and twelve billion, six hundred and seventy-seven million, nine hundred and two thousand and seventy-seven Naira) only is for Recurrent (Non-Debt) Expenditure while the sum of =N=2,873,400,351,825 (two trillion, eight hundred and seventy-three billion, four hundred million, three hundred and fifty-one thousand, eight hundred and twenty-five Naira) is for contribution to the Development Fund for Capital Expenditure for the financial year beginning from the date the Act comes into effect.

APPROPRIATION ACT, 2018

Arrangement of Sections

Section:

1. Issues and appropriation of ₦9,120,334,988,225 from the Consolidated Revenue Fund for 2018.
2. Release of funds from the Consolidated Revenue Fund.
3. Virement.
4. Excess revenue.
5. Authorisation.
6. Release of funds for implementation.
7. Due process certification.
8. Information on internally generated revenue and extra budgetary and foreign assistance.
9. Details of foreign loan to be approved by the National Assembly.
10. Detailed estimates
11. Commencement.
12. Citation.

Schedule.

APPROPRIATION ACT, 2018

A Bill

For

An Act to authorise the issue from the Consolidated Revenue Fund of the Federation the total sum of =N=9,120,334,988,225 (nine trillion, one hundred and twenty billion, three hundred and thirty four million, nine hundred and eighty-eight thousand, two hundred and twenty five Naira) only, of which =N=530,421,368,624 (five hundred and thirty billion, four hundred and twenty-one million, three hundred sixty-eight thousand, six hundred and twenty-four Naira) only is for Statutory Transfers, =N=2,203,835,365,699 (two trillion, two hundred and three billion, eight hundred and thirty-five million, three hundred and sixty-five thousand, six hundred and ninety-nine Naira) only is for Debt Service, =N=3,512,677,902,077 (three trillion, five hundred and twelve billion, six hundred and seventy-seven million, nine hundred and two thousand and seventy-seven Naira) only is for Recurrent (Non-Debt) Expenditure while the sum of =N=2,873,400,351,825 (two trillion, eight hundred and seventy-three billion, four hundred million, three hundred and fifty-one thousand, eight hundred and twenty-five Naira) is for contribution to the Development Fund for Capital Expenditure for the financial year beginning from the date the Act comes into effect.

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Commencement

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

1. (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 financial year beginning from the date the Act comes into effect, sums specified by the warrants, not exceeding in the aggregate =N=9,120,334,988,225 only.

Issues and
appropriation of
₦9,120,334,988,2
5 from the
Consolidated
Revenue Fund for
2018

(2) The amount mentioned in subsection (1) shall be appropriated to the heads of expenditure as set out in the First Schedule.

First Schedule

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

2. All amounts appropriated under this Act shall be released from the Consolidated Revenue Fund of the Federation only for the purposes specified in the First Schedule.

Release of funds
from the
Consolidated
Revenue Fund

First Schedule

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. (1) The Accountant-General of the Federation shall, immediately upon the coming into effect of this Act, maintain a separate record for the documentation of revenues accruing to the Consolidated Revenue Fund in excess of oil price benchmark adopted in this budget. Excess revenue
- (2) The revenues specified in subsection (1) refer to revenues accruing from sales of government crude oil in excess of the approved benchmark price per barrel, the petroleum profit tax and royalty on oil and gas.
5. (1) No funds shall be paid out of the money arising from the record specified in section 4 except by an Act or approval of the National Assembly. Authorisation
- (2) The Accountant-General of the Federation shall forward to the National Assembly full details of funds released to the Federal 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 organs of government as and when due, but no funds for any month or quarter of the fiscal year shall be deferred without prior waiver from the National Assembly. Release of funds for implementation
7. The Department of the Federal Government charged with the responsibility of certifying that due processes have been complied with in the implementation of projects shall ensure that all processes of approval are completed within the specified period as provided for under the Public Procurement Act. Due process certification
8. All accounting officers of the Ministries, Parastatals and Departments of the 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:
- (a) the internally generated revenue of the agency in any form; and
- (b) all foreign and domestic assistance received from any agency, person or organisation in any form. Information on internally generally revenue and extra budgetary foreign assistance
9. The terms, conditions, lending institution and other details of a foreign loan component approved for the funding of this budget shall be specifically laid before the National Assembly for its resolution prior to the procurement of such foreign loan. Condition for foreign loan.
10. The detailed estimates of expenditure are as set out in the Second Schedule to this Act. Detailed estimates
Second Schedule
11. In line with the provisions of section 318 of the Constitution of the Federal Republic of Nigeria, 1999, this Act runs for a period of 12 months starting from the date it comes into effect. Commencement

12. This Act may be cited as the Appropriation Act, 2018.

Citation

FIRST SCHEDULE

Sections 1 (2) and 2

2018 APPROPRIATION**ACT****=N=****PART A - STATUTORY TRANSFERS****HEAD STATUTORY TRANSFERS**

1	NATIONAL JUDICIAL COUNCIL	110,000,000,000
2	NIGER-DELTA DEVELOPMENT COMMISSION	81,882,555,891
3	PART PAYMENT TO NDDC OUSTANDING LIABILITIES ON FGN	33,981,437,188
4	UNIVERSAL BASIC EDUCATION	109,063,630,546
5	NATIONAL ASSEMBLY	139,500,000,000
6	PUBLIC COMPLAINTS COMMISSION	7,480,000,000
7	INEC	45,500,000,000
8	NATIONAL HUMAN RIGHT COMMISSION	3,013,745,000
	TOTAL - STATUTORY TRANSFERS	530,421,368,624

PART B - DEBT SERVICE**HEAD DEBT SERVICE**

9	DOMESTIC DEBTS	1,759,755,709,708
10	FOREIGN DEBTS	254,079,655,991
	SUB-TOTAL	2,013,835,365,699

HEAD SINKING FUND:

11	SINKING FUND TO RETIRE MATURING LOANS	190,000,000,000
	SUB-TOTAL	190,000,000,000
	TOTAL - DEBT SERVICE	2,203,835,365,699

PART C - RECURRENT (NON-DEBT) EXPENDITURE

HEAD	MINISTRY/DEPARMENT/AGENCY	
EXECUTIVE:		
12	PRESIDENCY	31,563,353,107
13	MINISTRY OF DEFENCE	418,683,895,586
14	MINISTRY OF FOREIGN AFFAIRS	63,113,638,465
15	FEDERAL MINISTRY OF INFORMATION & CULTURE	42,659,299,180
16	MINISTRY OF INTERIOR	501,610,102,248
17	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION	6,002,670,671
18	AUDITOR GENERAL FOR THE FEDERATION	4,811,905,706
19	MINISTRY OF COMMUNICATION TECHNOLOGY	11,716,581,495
20	OFFICE OF THE NATIONAL SECURITY ADVISER	76,024,818,053
21	INFRASTRUCTURE CONCESSIONARY REGULATORY COMMISSION	1,007,888,658
22	OFFICE OF THE SECRETARY TO THE GOVERNMENT OF THE FEDERATION	58,849,514,534
23	FEDERAL MINISTRY OF AGRICULTURE & RURAL DEVELOPMENT	53,811,953,706
24	FEDERAL MINISTRY OF FINANCE	10,230,150,077
25	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT	12,613,911,662
26	FEDERAL MINISTRY OF LABOUR AND EMPLOYMENT	7,712,063,655
27	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY	32,851,975,584
28	FEDERAL MINISTRY OF TRANSPORTATION	15,725,582,503
29	FEDERAL MINISTRY OF POWER, WORKS & HOUSING	31,709,419,657
30	MINISTRY OF PETROLEUM RESOURCES	63,534,876,030
31	MINISTRY OF MINES AND STEEL DEVELOPMENT	10,661,575,245
32	MINISTRY OF BUDGET AND NATIONAL PLANNING	9,232,718,681
33	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	691,910,089
34	FISCAL RESPONSIBILITY COMMISSION	334,419,087
35	FEDERAL MINISTRY OF WATER RESOURCES	7,949,781,007
36	FEDERAL MINISTRY OF JUSTICE	21,017,934,099
37	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	5,412,991,607
39	MINISTRY OF NIGER DELTA AFFAIRS	2,141,497,126
40	FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT	110,841,248,182
41	FEDERAL MINISTRY OF WOMEN AFFAIRS	1,657,568,228
42	FEDERAL MINISTRY OF EDUCATION	439,255,776,145
43	FEDERAL MINISTRY OF HEALTH	269,965,117,887
44	FEDERAL MINISTRY OF ENVIRONMENT	17,885,452,791
45	NATIONAL POPULATION COMMISSION	6,069,738,298
SUB-TOTAL: EXECUTIVE		
FEDERAL EXECUTIVE BODIES:		
46	CODE OF CONDUCT BUREAU	2,382,327,877
47	CODE OF CONDUCT TRIBUNAL	684,154,135
2,347,351,329,049		

2018 APPROPRIATION

ACT

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PART C - RECURRENT (NON-DEBT) EXPENDITURE

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15	FEDERAL MINISTRY OF INFORMATION & CULTURE	42,659,299,180
16	MINISTRY OF INTERIOR	501,610,102,248
17	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION	6,002,670,671
18	AUDITOR GENERAL FOR THE FEDERATION	4,811,905,706
19	MINISTRY OF COMMUNICATION TECHNOLOGY	11,716,581,495
20	OFFICE OF THE NATIONAL SECURITY ADVISER	76,024,818,053
21	INFRASTRUCTURE CONCESSIONARY REGULATORY COMMISSION	1,007,888,658
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45	NATIONAL POPULATION COMMISSION	6,069,738,298
SUB-TOTAL: EXECUTIVE		2,347,351,329,049
FEDERAL EXECUTIVE BODIES:		
46	CODE OF CONDUCT BUREAU	2,382,327,877
47	CODE OF CONDUCT TRIBUNAL	684,154,135

48	FEDERAL CHARACTER COMMISSION	2,494,175,567
49	FEDERAL CIVIL SERVICE COMMISSION	1,046,000,460
50	POLICE SERVICE COMMISSION	6,107,073,709
51	REVENUE MOBILISATION, ALLOCATION AND FISCAL COMMISSION	1,888,911,893
	SUB-TOTAL: FEDERAL EXECUTIVE BODIES SERVICE-WIDE VOTES AND PENSIONS	14,602,643,641
	EXPENDITURE ITEMS	
	PENSION AND GRATUITIES	
	TOTAL ALLOCATION:	198,950,173,668
	OFFICE OF THE HEAD OF CIVIL SERVICE (CIVILIAN PENSION)	33,290,715,716
52	GRATUITIES	2,300,000,000
53	PENSIONS	28,391,013,524
54	BENEFITS OF RETIRED HEADS OF SERVICE AND PERMANENT SECRETARIES	2,599,702,192
	MILITARY PENSIONS AND GRATUITIES (DMP)	72,156,115,576
55	PENSIONS	65,619,472,577
56	2017 EXPECTED RETIREES	3,170,929,878
57	DEATH BENEFITS	3,115,713,121
58	ADMINISTRATIVE CHARGES	50,000,000
59	2017 VERIFICATION EXERCISE	150,000,000
60	PENSION RUNNING COST	50,000,000
	POLICE PENSIONS AND GRATUITIES	7,412,463,652
61	PENSIONS	7,412,463,652
	CUSTOMS, IMMIGRATION AND PRISIONS PENSION OFFICE	8,420,000,000
62	PENSIONS	8,420,000,000
	UNIVERSITIES PENSION INCLUDING ARREARS	14,343,326,479
63	PENSIONS	14,343,326,479
	PARASTATALS PENSION AND RAILWAY PENSIONS	26,756,754,031
64	PENSIONS	26,756,754,031
	PRE-1996 NIGERIA RAILWAY CORPORATION PENSION	2,257,298,262
65	PENSIONS	2,257,298,262
	DEPARTMENT OF STATE SECURITY	13,961,732,156
66	PENSIONS (INCLUDING ARREARS)	13,961,732,156
	NIGERIA INTELLIGENCE AGENCY	3,709,146,567
67	PENSIONS/DEPENDANTS BENEFITS	3,709,146,567
	NELMCO	16,642,621,229
68	NELMCO PENSIONS/ARREARS	16,642,621,229
	SERVICE - WIDE VOTES PENSIONS	43,000,000,000
69	ARREARS OF PENSION LIABILITIES	3,000,000,000
70	ARREARS OF 33% INCREASE IN PENSION RATES	20,000,000,000
	GROUP LIFE INSURANCE FOR ALL MDAs INCLUDING	
71	DSS/INSURANCE OF SENSITIVE ASSETS/COPERS PLUS ADMINISTRATION MONITORING	15,000,000,000
72	PAYMENT OF OUTSTANDING DEATH BENEFIT TO CIVIL SERVANTS/POLICE	5,000,000,000

	OTHER SERVICE - WIDE VOTES	908,773,755,719
73	PUBLIC SERVICE WAGE ADJUSTMENT FOR MDAS (INCLUDING ARREARS OF PROMOTION AND SALARY INCREASES) & PAYMENT OF SEVERANCE BENEFITS	40,138,570,530
74	SEVERANCE BENEFITS TO RETIRED HEADS OF GOVERNMENT AGENCIES AND PARASTATALS	1,000,000,000
75	MILITARY OPERATIONS: LAFIYA DOLE & OTHER OPERATIONS OF THE ARMED FORCES	78,000,000,000
76	SETTLEMENT OF MDAs ELECTRICITY BILLS	10,000,000,000
77	IPPIIS CAPTURING	2,000,000,000
78	PAYMENT FOR OUTSOURCED SERVICES	3,000,000,000
79	MARGIN FOR INCREASES IN COSTS AND RECURRENT ADJUSTMENT COSTS	5,000,000,000
80	PRESIDENTIAL AMNESTY PROGRAMME: REINTEGRATION OF TRANSFORMED EX-MILITANTS	65,000,000,000
81	SERVICE WIDE TRAINING OF BUDGET/PLANNING OFFICERS ON GIMFIS BUDGET PREPARATION SYSTEM (BPS) AS WELL AS MONITORING AND EVALUATION OF ALL PROJECTS NATIONWIDE	2,000,000,000
82	SPECIAL INTERVENTION PROGRAMME (RECURRENT)	350,000,000,000
83	CONTINGENCY (RECURRENT)	15,800,000,000
84	INTERNATIONAL SPORTING COMPETITIONS	2,000,000,000
85	TSA OPERATIONS	4,000,000,000
86	ENTITLEMENTS OF FORMER PRESIDENTS/HEADS OF STATES AND VICE PRESIDENTS/CHIEF OF GENERAL STAFF	2,300,000,000
87	EMPLOYEE COMPENSATION ACT - EMPLOYEES COMPENSATION FUND	4,000,000,000
88	PAYMENT INTO REDEMPTION FUND (5% OF TOTAL PERSONNEL COST)	110,195,808,918
89	CONTRIBUTIONS TO INTERNATIONAL ORGANISATIONS	21,000,000,000
90	POWER SECTOR REFORM PROGRAM (TRANSFER TO NBET)	193,339,376,271
	TOTAL CFR CHARGES:	1,150,723,929,387
	TOTAL RECURRENT (NON-DEBT)	3,512,677,902,077

2018 APPROPRIATION

ACT

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PART D - CAPITAL EXPENDITURE

HEAD	MINISTRY/DEPARMENT/AGENCY	
EXECUTIVE:		
91	PRESIDENCY	27,779,999,975
92	MINISTRY OF DEFENCE	157,715,439,613
93	MINISTRY OF FOREIGN AFFAIRS	20,198,567,703
94	FEDERAL MINISTRY OF INFORMATION & CULTURE	14,475,947,821
95	MINISTRY OF INTERIOR	75,098,144,455
96	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION	3,940,176,735
97	AUDITOR GENERAL FOR THE FEDERATION	290,509,818
98	MINISTRY OF COMMUNICATION TECHNOLOGY	8,049,159,142
99	OFFICE OF THE NATIONAL SECURITY ADVISER	46,656,125,631
100	INFRASTRUCTURE CONCESSIONARY REGULATORY COMMISSION	534,310,245
101	OFFICE OF THE SECRETARY TO THE GOVERNMENT OF THE FEDERATION	52,937,424,968
102	FEDERAL MINISTRY OF AGRICULTURE & RURAL DEVELOPMENT	149,198,139,037
103	FEDERAL MINISTRY OF FINANCE	2,790,610,224
104	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT	105,156,176,854
105	FEDERAL MINISTRY OF LABOUR AND EMPLOYMENT	19,685,448,390
106	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY	68,309,127,340
107	FEDERAL MINISTRY OF TRANSPORTATION	251,420,000,000
108	FEDERAL MINISTRY OF POWER, WORKS & HOUSING	682,959,550,242
109	MINISTRY OF PETROLEUM RESOURCES	5,406,095,671
110	MINISTRY OF MINES AND STEEL DEVELOPMENT	12,281,500,000
111	MINISTRY OF BUDGET AND NATIONAL PLANNING	4,367,867,027
112	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	263,121,916
113	FISCAL RESPONSIBILITY COMMISSION	200,155,392
114	FEDERAL MINISTRY OF WATER RESOURCES	147,199,614,645
115	FEDERAL MINISTRY OF JUSTICE	4,719,946,629
116	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	1,617,865,170
117	FEDERAL CAPITAL TERRITORY ADMINISTRATION	32,298,122,872
118	MINISTRY OF NIGER DELTA AFFAIRS	58,082,500,002
119	FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT	5,408,611,977
120	FEDERAL MINISTRY OF WOMEN AFFAIRS	5,752,180,400
121	FEDERAL MINISTRY OF EDUCATION	102,907,290,833
122	FEDERAL MINISTRY OF HEALTH	86,485,848,198
123	FEDERAL MINISTRY OF ENVIRONMENT	17,492,955,833
124	NATIONAL POPULATION COMMISSION	4,266,308,554
SUB-TOTAL: EXECUTIVE		2,175,944,843,311
FEDERAL EXECUTIVE BODIES:		
113	CODE OF CONDUCT BUREAU	694,854,364

114	CODE OF CONDUCT TRIBUNAL	513,616,706
115	FEDERAL CHARACTER COMMISSION	593,080,989
116	FEDERAL CIVIL SERVICE COMMISSION	46,171,826
117	POLICE SERVICE COMMISSION	758,900,000
118	REVENUE MOBILISATION, ALLOCATION AND FISCAL COMMISSION	329,093,337
	SUB-TOTAL: FEDERAL EXECUTIVE BODIES	2,935,717,222
	CAPITAL SUPPLEMENTATION	
119	FGN SPECIAL INTERVENTION PROGRAMME (CAPITAL)	150,000,000,000
120	COUNTERPART FUNDING INCLUDING GLOBAL FUND/HEALTH AND REFUND TO GAVI/GLOBAL FUND	3,500,000,000
121	PAYMENT OF LOCAL CONTRACTORS' DEBTS/OTHER LIABILITIES	15,000,000,000
122	GALAXY BACKBONE	4,000,000,000
123	GIFMIS/IPPIS CAPITAL	5,000,000,000
124	OSSAP- SDGs (SPECIAL PROJECTS)	11,314,595,152
125	OSSAP-SDGs (CONDITIONAL GRANTS)	11,460,661,280
126	OSSAP-SDGs (SOCIAL SAFETY NETS)	18,224,743,568
127	OSSAP - SDGs: SDG PROJECTS 1	0
128	OSSAP - SDGs: SDG PROJECTS 2	6,750,000,000
129	RECAPITALISATION OF DEVELOPMENT FINANCE INSTITUTIONS	15,000,000,000
130	NORTH EAST INTERVENTION FUND	45,000,000,000
131	ZONAL INTERVENTION PROJECTS	100,000,000,000
132	HEAD OF SERVICE (FEDERAL GOVERNMENT STAFF HOUSING LOANS BOARD)	2,000,000,000
133	SUBSCRIPTION TO SHARES IN INTERNATIONAL ORGANISATIONS	40,000,000,000
134	NATIONAL DEVELOPMENT PLANS (MINISTRY OF BUDGET AND NATIONAL PLANNING)	1,200,000,000
135	CAPITAL EXIGENCIES/ADJUSTMENT TO CAPITAL COST	6,000,000,000
136	CONTINGENCY (CAPITAL)	11,000,000,000
137	GRANTS AND DONOR FUNDED PROJECTS	169,919,791,292
138	SUSTAINABLE DEVELOPMENT GOALS I	12,000,000,000
139	SUSTAINABLE DEVELOPMENT GOALS II	8,000,000,000
140	NATIONAL INSTITUTE FOR LEGISLATIVE STUDIES (NILS)	4,000,000,000
141	PROVISION FOR THE IMPLEMENTATION OF THE NATIONAL HEALTH ACT	55,150,000,000
	TOTAL CAPITAL SUPPLEMENTATION:	694,519,791,292
	TOTAL CAPITAL EXPENDITURE	2,873,400,351,825
	AGGREGATE EXPENDITURE	9,120,334,988,225

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 THIS BILL PASSED BY BOTH HOUSES OF THE
NATIONAL ASSEMBLY.


MOHAMMED ATABA SANI-OMOLORI
CLERK TO THE NATIONAL ASSEMBLY

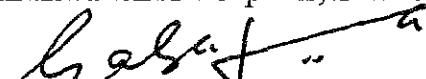
25th DAY OF MAY, 2018

Schedule to the Appropriation Bill, 2018

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, 2018.	An Act to authorise the issue from the Consolidated Revenue Fund of the Federation the total sum of =N=9,120,334,988,225 (nine trillion, one hundred and twenty billion, three hundred and thirty four million, nine hundred and eighty-eight thousand, two hundred and twenty five Naira) only, of which =N=530,421,368,624 (five hundred and thirty billion, four hundred and twenty-one million, three hundred and sixty-eight thousand, six hundred and twenty-four Naira) only is for Statutory Transfers, =N=2,203,835,365,699 (two trillion, two hundred and three billion, eight hundred and thirty-five million, three hundred and sixty-five thousand, six hundred and ninety-nine Naira) only is for Debt Service, =N=3,512,677,902,077 (three trillion, five hundred and twelve billion, six hundred and seventy-seven million, nine hundred and two thousand and	This Bill authorises the issue from the Consolidated Revenue Fund of the Federation the total sum of =N=9,120,334,988,225 (nine trillion, one hundred and twenty billion, three hundred and thirty four million, nine hundred and eighty-eight thousand, two hundred and twenty five Naira) only, of which =N=530,421,368,624 (five hundred and thirty billion, four hundred and twenty-one million, three hundred and sixty-eight thousand, six hundred and twenty-four Naira) only is for Statutory Transfers, =N=2,203,835,365,699 (two trillion, two hundred and three billion, eight hundred and thirty-five million, three hundred and sixty-five thousand, six hundred and ninety-nine Naira) only is for Debt Service, =N=3,512,677,902,077 (three trillion, five hundred and twelve billion, six hundred and seventy-seven million, nine hundred and two thousand and	16 th May, 2018	23 rd May, 2018

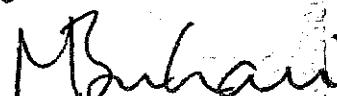
	<p>seventy-seven Naira) only is for Recurrent (Non-Debt) Expenditure while the sum of =N=2,873,400,351,825 (two trillion, eight hundred and seventy-three billion, four hundred million, three hundred and fifty-one thousand, eight hundred and twenty-five Naira) is for contribution to the Development Fund for Capital Expenditure for the financial year beginning from the date the Act comes into effect.</p>	<p>seven million, nine hundred and two thousand and seventy-seven Naira) only is for Recurrent (Non-Debt) Expenditure while the sum of =N=2,873,400,351,825 (two trillion, eight hundred and seventy-three billion, four hundred million, three hundred and fifty-one thousand, eight hundred and twenty-five Naira) is for contribution to the Development Fund for Capital Expenditure for the financial year beginning from the date the Act comes into effect.</p>		
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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.


MOHAMMED ATABA SANI-OMOLORI

Clerk to the National Assembly

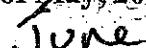
25th Day of May, 2018



MUHAMMADU BUHARI, GCFR

President of the Federal Republic of Nigeria

20 Day of May, 2018



I ASSENT