

APPROPRIATION ACT, 2015

EXPLANATORY MEMORANDUM

This Act authorises the issue from the Consolidated Revenue Fund of the Federation the total sum of **=N=4,493,363,957,158** (four trillion, four hundred and ninety-three billion, three hundred and sixty-three million, nine hundred and fifty-seven thousand, one hundred and fifty eight Naira) only, of which, **=N=375,616,000,000** (three hundred and seventy-five billion, six hundred and sixteen million Naira) only, is for Statutory Transfers, **=N=953,620,000,000** (nine hundred and fifty-three billion, six hundred and twenty million Naira) only, is for Debt Service, **=N=2,607,132,491,708** (two trillion, six hundred and seven billion, one hundred and thirty-two million, four hundred and ninety-one thousand, seven hundred and eight Naira) only, is for Recurrent (Non-Debt) Expenditure while the sum of **=N=556,995,465,449** (five hundred and fifty-six billion, nine hundred and ninety-five million, four hundred and sixty-five thousand, four hundred and forty-nine Naira) inclusive of **=N=144,420,000,000** (one hundred and forty-four billion, four hundred and twenty million Naira) Capital Expenditure in Statutory Transfers, is for contribution to the Development Fund for Capital Expenditure for the year ending on the 31st day of December, 2015.

APPROPRIATION ACT, 2015

ARRANGEMENT OF SECTIONS

Section:

- 1 Issue and appropriation of =N=4,493,363,957,158 from the Consolidated Revenue Fund for 2015.
- 2 Release of funds from the Consolidated Revenue Fund.
- 3 Virement.
- 4 Detailed estimates.
- 5 Citation.

Schedules

APPROPRIATION ACT, 2015

A Bill

For

An Act to authorise the issue from the Consolidated Revenue Fund of the Federation the total sum of **=N=4,493,363,957,158** (four trillion, four hundred and ninety-three billion, three hundred and sixty-three million, nine hundred and fifty-seven thousand, one hundred and fifty-eight Naira) only, of which, **=N=375,616,000,000** (three hundred and seventy-five billion, six hundred and sixteen million Naira) only, is for statutory transfers, **=N=953,620,000,000** (nine hundred and fifty-three billion, six hundred and twenty million Naira) only, is for debt service, **=N=2,607,132,491,708** (two trillion, six hundred and seven billion, one hundred and thirty-two million, four hundred and ninety-one thousand, seven hundred and eight Naira) only, is for Recurrent (Non-Debt) Expenditure while the sum of **=N=556,995,465,449** (five hundred and fifty-six billion, nine hundred and ninety-five million, four hundred and sixty-five thousand, four hundred and forty-nine Naira) inclusive of **=N=144,420,000,000** (one hundred and forty-four billion, four hundred and twenty million Naira) Capital Expenditure in Statutory Transfers, is for contribution to the Development Fund for Capital Expenditure for the year ending on the 31st day of December, 2015.

[] Commencement

ENACTED by the National Assembly of the Federal Republic of -

1. (1) 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 2015, the sums specified by the warrants, not exceeding in the aggregate **=N=4,493,363,957,158** (four trillion, four hundred and ninety-three billion, three hundred and sixty-three million, nine hundred and fifty-seven thousand, one hundred and fifty-eight Naira) only.

Issue and appropriation from the Consolidated Revenue Fund for 2015.

(2) The amount mentioned in subsection (1) of this section shall be appropriated to heads of expenditure as indicated in the First Schedule to this Act.

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) of this section.

Release of funds from the Consolidated Revenue Fund.

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 First Schedule to this Act.

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. The detailed estimates of expenditure are set out in the Second Schedule to this Act.

Detailed estimates.

Second Schedule.

5. This Act may be cited as the Appropriation Act, 2015.

Citation.

FIRST SCHEDULE

Sections 1 (2) and 2

PART A — STATUTORY TRANSFERS

Head Statutory Transfers

National Judicial Council	73,000,000,000
Niger-Delta Development Commission	46,720,000,000
Universal Basic Education	68,380,000,000
National Assembly	120,000,000,000
Public Complaints Commission	4,000,000,000
INEC	62,000,000,000
National Human Right Commission	1,516,000,000
Total — Statutory Transfers	375,616,000,000

PART B — DEBT SERVICE

Head Debt Service

Domestic Debts	894,610,000,000
Foreign Debts	59,010,000,000
Total — Debt Service	953,620,000,000

PART C — RECURRENT (NON-DEBT) EXPENDITURE

Head Ministry/Department/Agency

Presidency	20,085,865,120
Office of the Secretary to the Government of the Federation	48,389,942,264
Youth Development	69,423,427,479
Police Affairs	4,456,267,942
Police Formation and Commands	303,822,224,611
Women Affairs	1,393,073,862
Agriculture and Rural Development	31,869,020,717
Water Resources	7,668,953,562
Auditor-General for the Federation	2,817,298,014
Independent Corrupt Practices and Other Related Offences Commission	4,610,936,843
Defence/MOD/Army/Air Force/Navy	338,797,219,431
Education	392,363,784,654
Foreign Affairs	41,649,382,166
Finance	12,892,501,022
Health	237,075,742,847
Trade and Investment	10,941,859,480
Information	23,682,420,241
Communication Technology	10,592,048,381
Interior	153,330,022,460
Office of the Head of Service of the Federation	6,349,028,054
Justice	18,944,638,350
Labour and Productivity	8,305,830,880
Power	4,476,813,831
Science and Technology	26,590,103,366
Transport	9,260,812,531
Petroleum Resources	58,274,429,975
Works	25,173,916,543

Lands and Housing	5,649,088,618
Mines and Steel Development	10,031,109,540
Aviation	6,363,889,393
National Salaries, Incomes and Wages Commission	675,109,533
Environment	15,599,334,341
Tourism, Culture and National Orientation	18,081,478,935
National Planning Commission	6,720,386,693
National Sports Commission	5,163,253,493
Office of the National Security Adviser	62,226,771,999
Niger-Delta	2,134,200,737
Special Duties	67,485,037
Special Duties and Intergovernmental Affairs	565,031,449
Fiscal Responsibility Commission	345,263,134
Infrastructural Concession Regulatory Commission	915,168,504
Sub-Total: Executive	2,007,775,136,033

Head Ministry/Department/Agency

Federal Executive Bodies

National Population Commission	5,293,800,054
Code of Conduct Bureau	1,935,767,344
Code of Conduct Tribunal	493,656,088
Revenue Mobilisation Allocation and Fiscal Commission	2,207,213,456
Federal Civil Service Commission	1,125,005,114
Police Service Commission	740,477,185
Federal Character Commission	2,167,931,068
Sub-Total: Federal Executive Bodies	13,963,850,309

Service-Wide Votes and Pensions

Expenditure Items	
Pensions and Gratuities	

Total Allocation: **231,058,494,343**

Office of the Head of the Civil Service (Civilian Pension)	35,832,111,020
Pensions	30,282,408,828
Gratuities	2,300,000,000
Pension Running Cost	400,000,000
Reimbursement to States	250,000,000
Benefits of Retired Heads of the Civil Service of the Federation and Federal Permanent Secretaries	2,599,702,192
Military Pensions and Gratuities (DMP)	89,596,546,483
Pensions	70,673,939,944
2013 Retirees	2,656,915,035
Death Benefits	15,400,000,000
Admin. Charges	265,691,504
Pension Running Cost	450,000,000
Yearly Verification Exercise	150,000,000
Police Pensions and Gratuities	9,625,893,057
Pensions	9,225,893,057
Pension Running Cost/Biometric Data Capture and Verification Exercises for the Year	400,000,000
Customs, Immigration and Prisons Pension Office	9,456,800,000
Pensions	9,256,800,000

Pension Running Cost	200,000,000
Universities' Pensions Including Arrears	17,290,000,001
Pensions	17,290,000,001
Parastatals' Pension and Railway Pensions	35,434,750,308
Pensions	35,434,750,308
Pre-1996 Nigeria Railway Corporation Pension	2,357,298,262
Pensions	2,257,298,262
Pension Running Cost	100,000,000
Department of State Security	9,855,948,644
Pensions (Including Arrears)	9,855,948,644
Nigeria Intelligence Agency	4,709,146,567
Pensions/dependants Benefits	4,709,146,567
NELMCO	16,900,000,001
NELMCO Pension/Arrears	16,900,000,001

Service Wide Votes

Total Allocation:

Arrears of Payg Pension Including DPR	3,000,000,000
Arrears of 33% Increase in Pension Rates	18,000,000,000
Payment of Outstanding Death Benefit to Civil Servants	500,000,000
Payment into the Redemption Fund (5% of Total Personnel Cost)	60,251,158,887
Arrears of Police Death Benefits (2004 - 2010)	3,750,000,000
Group Life Insurance for all MDAs Including DSS	14,390,036,516
Armed Forces Enhanced Retirement Benefits of Commodores and above, etc.	1,000,000,000
Improved Remuneration Package for the Nigerian Police	11,755,000,000
35th Annual General Meeting and Symposium of Shelter-Afrique in Nigeria in June, 2016	250,000,000
Severance Benefits of the Delta Steel Company/Pension Pay-off	2,995,000,000
NHIS (Military Retirees)	3,544,110,811
Administration and Monitoring of (OHCSF) Group Life	36,000,000
Public Service Wage Adjustment for MDAs (including Arrears of Promotion and Salary Increases)	38,987,017,746
Arrears of 2014 Salary Increase for Medical Doctors and Other Health Professional	11,100,000,000
Operations — Internal for the Armed Forces	22,000,000,000
Contribution to International Organisations including WAEC International	6,000,000,000
Payment of Country Contributions to Pan-African Writers Association (PAWA)	208,000,000
Assessed Contribution to African Union and Others	4,500,000,000
External Financial Obligations	9,500,000,000
Margin for Increases in Costs/Recurrent Adjustment Contingency	6,099,600,000
Muslim/Christian Pilgrimages	17,397,993,277
General Election Logistics Support	1,800,000,000
Employees Compensation Act — Employees' Compensation Fund	17,500,000,000
Entitlements of Former Presidents/Heads of State and Vice-Presidents/Chiefs of General Staff	5,500,000,000
	2,300,000,000

Insurance of Sensitive Assets/Corpers	1,500,000,000
Payment for Outsourced Services	5,000,000,000
Public Service Reforms (including Payment of Severance Benefits of Civil Servants)	1,500,000,000
Service Wide Training of Budget Officers on GIMFIS Budget Preparation System (BPS) and Performance Based Budget (PBB)	520,000,000
Operation Zaman Lafiya	20,170,000,000
Presidential Amnesty Programme:	63,281,093,786
Presidential Amnesty Programme: Stipends and Allowances of 30,000 Niger Delta Ex-Militants	23,625,000,000
Presidential Amnesty Programme: Operational Cost	5,502,447,783
Presidential Amnesty Programme: Reintegration of Transformed Ex-Militants	34,153,646,003
Total CRF Charges	585,393,505,366
Total Recurrent (Non-Debt)	2,607,132,491,708

PART D — CAPITAL EXPENDITURE

<i>Head Ministry/Department/Agency</i>	
Presidency	4,387,999,997
Office of the Secretary to the Government of the Federation (SGF)	9,623,757,320
Youth Development	1,461,000,000
Police Affairs	500,000,000
Police Formation and Commands	17,800,000,000
Women Affairs	1,700,000,001
Agriculture and Rural Development	8,752,000,000
Water Resources	15,778,000,000
Auditor-General for the Federation	400,000,000
Independent Corrupt Practices and Other Related Offences Commission	300,000,000
Defence/MOD/Army/Air Force/Navy	36,700,000,000
Education	23,520,000,000
Federal Capital Territory Administration	13,500,000,000
Foreign Affairs	6,500,000,000
Finance	5,980,900,000
Health	22,676,000,000
Trade and Investment	1,816,000,000
Information	450,000,000
Communication Technology	999,999,999
Interior	2,890,000,000
Office of the Head of Service of the Federation	741,528,674
Justice	1,000,000,000
Labour and Productivity	515,446,428
Power	5,130,000,000
Science and Technology	3,259,999,698
Transport	8,300,000,000
Petroleum Resources	1,500,000,000
Works	19,812,000,000
Lands and Housing	1,663,000,000
Mines and Steel Development	1,000,000,000

Aviation	5,840,000,000
National Salaries, Incomes and Wages Commission	150,000,000
Environment	1,900,000,000
Tourism, Culture and National Orientation	450,000,000
National Planning Commission	1,000,000,000
National Sports Commission	1,500,000,000
Office of the National Security Adviser	26,499,999,999
Niger-Delta	8,300,000,000
Special Duties	20,000,000
Special Duties and Intergovernmental Affairs	845,000,000
Infrastructural Concession Regulatory Commission	40,000,000
Sub-Total: Executive	265,202,632,115

Federal Executive Bodies

National Population Commission	4,500,000,000
Code of Conduct Bureau	387,500,000
Code of Conduct Tribunal	313,333,334
Revenue Mobilisation Allocation and Fiscal Commission	250,000,000
Federal Civil Service Commission	150,000,000
Police Service Commission	250,000,000
Federal Character Commission	150,000,000
Sub-Total: Federal Executive Bodies	6,000,833,334

Capital Supplementation

Total Allocation:	285,792,000,000
Adjustment to Capital Cost	3,000,000,000
National Job Creation Scheme	8,500,000,000
Quick Wins — Completion of 2008 and 2009 Projects	527,259,306
Millennium Development Goals Monitoring and Evaluation	2,109,037,225
Consultancy, Survey and Short Term Studies	474,533,376
Communication and Advocacy (MDG) Reporting 2011 MDG	427,080,038
NELMCO (Outstanding Liabilities)	5,000,000,000
Outstanding Commitments on 2014 Constituency Projects	50,000,000,000
Bulk Trader	5,432,000,000
Sinking Fund for Infrastructural Development	20,000,000,000
Special Initiative for Women Participation in Agriculture, Water, Sport, Communication Technology	1,500,000,000
GIFMIS Capital	1,000,000,000
2011 Election Violence and Civil Disturbances (Damage done to Public Properties and Places of Worships)	3,700,000,000
Sports Development	2,000,000,000
MDG Special Projects	1,581,777,918
Special Intervention MDG's 1	15,378,044,922
Special Intervention MDG's 2	15,018,074,449
Capital Development of National Institute for Legislative Studies	6,000,000,000
National Assembly Clinic	1,000,000,000
National Planning Commission (Infrastructure Master Plan)	300,000,000
Nigeria Mortgage Refinancing Company (NMRC)	2,500,000,000
Special Intervention/Constituency Projects	50,000,000,000
Refund to Special Account	10,000,000,000
Federal Initiative for North East (Pilot Counterpart Funding Contribution)	5,000,000,000

Counterpart Funding Including Global Fund/Health Conditional Grants and Social Safety Nets (MDGs)	2,000,000,000
	35,284,192,766
Support to UNDP Millennium Campaign Programme Nigeria in Africa/African Parliamentarian Programme	500,000,000
Payment of Local Contractors' Debts	5,500,000,000
Galaxy Backbone	3,000,000,000
Refunds to States for Federal Roads Projects	7,005,000,000
Payment for Maturing Domestic Bonds	7,505,000,000
Sinking Fund for Retiring Future Matured Bonds	4,500,000,000
Financing of the Implementation of the Nigeria's Nuclear Power Programme (the Seed Money)	2,000,000,000
Matching Grant for the "Safe School Initiative" Programme	1,600,000,000
Rehabilitation of Existing 23 Nos Federal Secretariats in the States of the Federation	1,000,000,000
Establishment of Resident Defence Section at the Embassy of Nigeria, Abu Dhabi, UAE	450,000,000
Construction of Federal Secretariat in Ekiti State	1,000,000,000
Development Finance Institution (DFI)	4,000,000,000
Total — Capital Supplementation	285,792,000,000
MDAs' Capital Expenditure	556,995,465,449
Capital Expenditure in Statutory Transfers	144,420,000,000
Total — Capital Expenditure	701,415,465,449
Aggregate Expenditure	4,493,363,957,158

PART E — SUBSIDY RE-INVESTMENT

Subsidy Re-Investment and Empowerment Programme (SURE-P)	21,030,000,000
Total — SURE-P	21,030,000,000