



APPROPRIATION BILL 2019

Section

- Issue and appropriation of **=N=8,916,964,099,373** from the Consolidated Revenue Fund of the Federation for 2019.
- 2 Release of funds from the Consolidated Revenue Fund of the Federation.
- 3 Virement.
- 4 Corrigendum.
- 5 Excess Revenue.
- 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 Commencement.
- 13 Short title.



A Bill for an Act to authorise the issue from the Consolidated Revenue Fund of the Federation the total sum of =N=8,916,964,099,373 (Eight Trillion, Nine Hundred and Sixteen Billion, Nine Hundred and Sixty-Four Million, Ninety Nine Thousand, Three Hundred and Seventy-Three Naira) only, of which =N=502,058,892,965 (Five Hundred and Two Billion, Fifty-Eight Million, Eight Hundred and Ninety-Two Thousand, Nine Hundred and Sixty-Fiver Naira) only is for Statutory Transfers, =N=2,254,014,113,092 (Two Trillion, Two Hundred and Fifty-Four Billion, Forteen Million, One Hundred and Thirteen Thousand, Ninty-Two Naira) only is for Debt Service, =N=4,065,940,383,684 (Four Trillion, Sixty-Five Billion, Nine Hundred and Forty Million, Three Hundred and Eighty-Three Thousand, Six Hundred and Eighty Four Naira) only is for Recurrent (Non-Debt) Expenditure while the sum of =N=2,094,950,709,632 (Two Trillion, Ninety-Four Billion, Nine Hundred and Fifty Million, Seven Hundred and Nine Thousand, Six Hundred and Thirty-Two Naira) only is for contribution to the Development Fund for Capital Expenditure for the year ending on the 31st day of December, 2019.

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 Issue and appropriation of of the Federation during the year ending on the 31st day of the Consolidated Revenue December 2019, the sums specified by the warrants, not exceeding Fund for 2019. in the aggregate =N=8,916,964,099,373 (Eight Trillion, Nine Hundred and Sixteen Billion, Nine Hundred and Sixty-Four Million, Ninety Nine Thousand, Three Hundred and Seventy-Three Naira) only.

- The amount mentioned in subsection (1) of this section shall be appropriated to heads of expenditure as indicated in the Schedule to this Bill.
- 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.
- All amounts appropriated under this Act shall be released from the Release of funds from Consolidated Revenue Fund of the Federation only for the purpose the Consolidated 2 specified in the Schedule to this Bill.

Revenue Fund.

In the event that the implementation of any of the projects intended to be undertaken under this Bill cannot be completed without Virement. virement, such virement shall only be effected with the prior approval of the National Assembly.

- Any error in the schedule to this Bill that may hinder the implementation of projects and programs in Ministries, Departments
- and Agencies may be corrected through a corrigendum issued by Corrigendum. 4 the National Assembly: provided that the total sum for the project or program is not affected.

(i) The Accountant-General of the Federation shall immediately upon the coming into force of this Bill maintain a separate record for the documentation of Revenue accruing to the Consolidated Revenue Excess Revenue.

5 Fund in excess of oil price benchmark adopted in this Budget. 7

8

9

10



- (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 the approved benchmark price per barrel, the Petroleum Profit Tax and Royalty on Oil and Gas.
- (i) No funds shall be paid out of the monies arising from the record specified in section 4 except by an Act/approval of the National 6 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.

The Minister of Finance shall ensure that funds appropriated under this Bill are released to the appropriate agencies and or organs of government as and when due, provided that no funds for any Information on Funds quarter of the fiscal year shall be deferred without prior waiver from the National Assembly.

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 Due Process.

Certification provided for in the Public Procurement Act.

All Accounting Officers of Ministries, Parastatals and Departments of Government who control heads of expenditures shall upon the coming into effect of this Bill furnish the National Assembly on a Information on quarterly basis with detailed information on the Internally Generated internally generated Revenue of the agency in any form whatsoever.

revenue.

All Accounting Officers of Ministries, Parastatals and Departments of government who control heads of expenditures shall upon the coming into effect of this Bill furnish the National Assembly on a quarterly basis with detailed information on all foreign and or Information on extra domestic assistance received from any agency, person or budgetary/foreign organization in any form whatsoever.

assistance

For the purposes of this Bill the term "schedule" includes the detailed estimates of expenditure attached thereto. 11

Interpretation.

In line with the provisions of section 318 of the Constitution of the Federal Republic of Nigeria 1999 (As amended), this bBill will run for a 12 course of 12 months starting from the date it is assented into law.

Commencement.

This Bill may be cited as the 2019 Appropriation Bill. 13

Short title.



	SCHEDULE PART A - STATUTORY TRANSFERS	2019 APPROPRIATION BILL =N=
HEAD 1 2 3 4 5 6 7	STATUTORY TRANSFERS NATIONAL JUDICIAL COUNCIL NIGER-DELTA DEVELOPMENT COMMISSION UNIVERSAL BASIC EDUCATION NATIONAL ASSEMBLY PUBLIC COMPLAINTS COMMISSION INEC NATIONAL HUMAN RIGHT COMMISSION TOTAL - STATUTORY TRANSFERS	110,000,000,000 100,188,921,129 112,471,421,836 128,000,000,000 4,398,550,000 45,500,000,000 1,500,000,000 502,058,892,965
	SCHEDULE PART B - DEBT SERVICE	
HEAD 8 9	DEBT SERVICE DOMESTIC DEBTS FOREIGN DEBTS SUB-TOTAL	1,710,218,672,442 433,795,440,649 2,144,014,113,092
HEAD 10	SINKING FUND: SINKING FUND TO RETIRE MATURING LOANS SUB-TOTAL	110,000,000,000 110,000,000,000
	TOTAL - DEBT SERVICE	2,254,014,113,092
	SCHEDULE PART C - RECURRENT (NON-DEBT) EXPENDITURE	2019 APPROPRIATION BILL =N=
HEAD	MINISTRY/DEPARMENT/AGENCY EXECUTIVE:	
11 12 13 14 15 16 17 18 19 20	PRESIDENCY MINISTRY OF DEFENCE MINISTRY OF FOREIGN AFFAIRS FEDERAL MINISTRY OF INFORMATION & CULTURE MINISTRY OF INTERIOR OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION AUDITOR GENERAL FOR THE FEDERATION MINISTRY OF COMMUNICATION TECHNOLOGY OFFICE OF THE NATIONAL SECURITY ADVISER INFRASTRUCTURE CONCESSIONARY REGULATORY COMMSSION	33,056,842,954 430,829,670,487 66,107,076,684 44,601,559,361 564,222,709,345 5,343,166,040 2,961,311,965 12,583,902,706 86,840,262,348 1,074,704,993
21 22 23 24 25 26	OFFICE OF THE SECRETARY TO THE GOVERNMENT OF THE FEDERATION FEDERAL MINISTRY OF AGRICULTURE & RURAL DEVELOPMENT FEDERAL MINISTRY OF FINANCE FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT FEDERAL MINISTRY OF LABOUR AND EMPLOYMENT FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY	63,400,282,728 57,677,415,129 10,842,380,324 14,501,926,373 10,205,456,568 35,020,953,172



0 0 0 1 0 1	2017, 11 11 10 11 11 11 11 11 11 11 11 11 11	dle
27	FEDERAL MINISTRY OF TRANSPORTATION	19,170,761,142
28	FEDERAL MINISTRY OF POWER, WORKS & HOUSING	33,530,704,800
29	MINISTRY OF PETROLEUM RESOURCES	67,850,632,923
30	MINISTRY OF MINES AND STEEL DEVELOPMENT	10,285,785,797
31	MINISTRY OF BUDGET AND NATIONAL PLANNING	9,340,417,673
32	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	718,630,588
33	FISCAL RESPONSIBILITY COMMISSION	328,332,567
34	FEDERAL MINISTRY OF WATER RESOURCES	8,371,713,581
35	FEDERAL MINISTRY OF JUSTICE	22,323,618,624
0.4	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES	
36	COMMISSION	5,380,108,639
38	MINISTRY OF NIGER DELTA AFFAIRS	2,199,690,571
39	FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT	122,668,019,823
40	FEDERAL MINISTRY OF WOMEN AFFAIRS	1,521,618,086
41	FEDERAL MINISTRY OF EDUCATION	463,395,832,111
42	FEDERAL MINISTRY OF HEALTH	315,717,344,056
43	FEDERAL MINISTRY OF ENVIRONMENT	18,774,175,241
44	NATIONAL POPULATION COMMISSION	6,013,849,931
	SUB-TOTAL: EXECUTIVE	2,546,860,857,330
	FEDERAL EXECUTIVE BODIES:	
45	CODE OF CONDUCT BUREAU	2,382,327,877
46	CODE OF CONDUCT TRIBUNAL	701,550,713
47	FEDERAL CHARACTER COMMISSION	2,725,327,846
48	FEDERAL CIVIL SERVICE COMMISSION	1,073,053,180
49	POLICE SERVICE COMMISSION	783,323,173
50	REVENUE MOBILISATION, ALLOCATION AND FISCAL COMMISSION	2,174,200,141
	SUB-TOTAL: FEDERAL EXECUTIVE BODIES	9,839,782,930
	PENSION, GRATUITIES AND RETIREES BENEFITS	
	TOTAL ALLOCATION:	528,067,517,289
	OFFICE OF THE HEAD OF CIVIL SERVICE (CIVILIAN PENSION)	30,691,013,524
51	GRATUITIES	2,300,000,000
52	PENSIONS	28,391,013,524
0_	MILITARY PENSIONS AND GRATUITIES (DMP)	196,176,233,621
53	PENSIONS	121,616,703,006
54	EXPECTED RETIREES	17,606,403,838
55	DEATH BENEFITS	22,310,805,147
56	ADMINISTRATIVE CHARGES	50,000,000
57	ANNUAL VERIFICATION EXERCISE	150,000,000
58	PENSION RUNNING COST	100,000,000
59	MEDICAL RETIREES	1,259,074,576
60	ARREARS OF 2017 - 2018 PENSION	29,200,461,676
61	ARREARS OF 2017 - 2018 GRATUITY	3,188,298,975
62	ARREARS OF 2017 - 2018 DEATH BENEFIT	694,486,403
	NHIS - MILITARY RETIREES	9,524,923,546
63	NHIS - MILITARY RETIREES - ARREARS 2014 - 2018	5,953,077,216
64	NHIS - MILITARY RETIREES	3,571,846,330
64	NHIS - MILITARY RETIREES DIA CIVILIAN STAFF PENSION AND GRATUITIES	3,571,846,330 240,552,551
64 65		
	DIA CIVILIAN STAFF PENSION AND GRATUITIES	240,552,551
65	DIA CIVILIAN STAFF PENSION AND GRATUITIES PENSION (2018 ARREARS)	240,552,551 30,267,023



0 0.0.0.		allo
68	GRATUITY	95,937,162
69	VERIFICATION EXERCISE	6,000,000
70	ADMINISTRATIVE CHARGES	9,556,566
	POLICE PENSIONS AND GRATUITIES	7,412,463,652
71	PENSIONS	7,412,463,652
	CUSTOMS, IMMIGRATION AND PRISIONS PENSION OFFICE	8,420,000,000
72	PENSIONS	8,420,000,000
	UNIVERSITIES PENSION INCLUDING ARREARS	14,343,326,479
73	PENSIONS	14,343,326,479
	PARASTATALS PENSION AND RAILWAY PENSIONS	26,756,754,031
74	PENSIONS	26,756,754,031
	PRE-1996 NIGERIA RAILWAY CORPORATION PENSION	2,257,298,262
75	PENSIONS	2,257,298,262
	DEPARTMENT OF STATE SECURITY	13,733,344,574
76	PENSIONS (INCLUDING ARREARS)	13,733,344,574
	NIGERIA INTELLIGENCE AGENCY	3,709,146,567
77	PENSIONS/DEPENDANTS BENEFITS	3,709,146,567
	NELMCO	16,642,621,229
78	NELMCO PENSIONS/ARREARS	16,642,621,229
79	ARREARS OF PENSION LIABILITIES	10,000,000,000
80	ARREARS OF 33% INCREASE IN PENSION RATES	50,000,000,000
81	PAYMENT INTO REDEMPTION FUND (5% OF TOTAL PERSONNEL COST)	73,995,745,200
82	PENSION PROTECTION FUND	10,000,000,000
83	BENEFITS OF RETIRED HEADS OF SERVICE AND PERMANENT SECRETARIES AND PROFESSORS	4,502,491,809
84	SEVERANCE BENEFITS TO RETIRED HEADS OF GOVERNMENT AGENCIES AND PARASTATALS	1,000,000,000
85	ENTITTLEMENTS OF FORMER PRESIDENTS/HEADS OF STATES AND VICE PRESIDENTS/CHIEF OF GENERAL STAFF	2,300,000,000
86	PAYMENT OF OUTSTANDING TERMINAL BENEFITS OF NIGERIA AIRWAYS EX-WORKERS	22,682,832,166
87	SEVERANCE GRATUITY FOR OUTGOING LEGISLATORS AND LEGISLATIVE AIDES, ALLOWANCES FOR INCOMING LEGISLATORS AND LEGISLATIVES AIDES, AND INDUCTION PROGRAMME/INAUGURATION OF THE NINTH ASSEMBLY	23,678,770,079
	OTHER SERVICE - WIDE VOTES	981,172,226,134
88	PAYMENT OF OUTSTANDING DEATH BENEFIT TO CIVIL	5,000,000,000
00	SERVANTS/POLICE	3,000,000,000
89	GROUP LIFE INSURANCE FOR ALL MDAS INCLUDING DSS/INSURANCE OF SENSITIVE ASSETS/CORPERS PLUS ADMINISTRATION MONITORING	15,000,000,000
	PUBLIC SERVICE WAGE ADJUSTMENT FOR MDAS (INCLUDING ARREARS	
90	OF PROMOTION AND SALARY INCREASES) & PAYMENT OF SEVERANCE BENEFITS	160,000,000,000
0.1	MILITARY OPERATIONS: LAFIYA DOLE & OTHER OPERATIONS OF THE	75 000 000 000
91	ARMED FORCES	75,000,000,000
92	SETTLEMENT OF MDAs ELECTRICITY BILLS	5,000,000,000
93	IPPIS CAPTURING	2,000,000,000
94	PAYMENT FOR OUTSOURCED SERVICES	2,500,000,000

2019

SCHEDULE APPROPRIATION BILL
PART D - CAPITAL EXPENDITURE = N=

HEAD	MINISTRY/DEPARMENT/AGENCY	
	EXECUTIVE:	
108	PRESIDENCY	18,156,273,668
109	MINISTRY OF DEFENCE	159,125,439,612
110	MINISTRY OF FOREIGN AFFAIRS	7,549,877,047
111	FEDERAL MINISTRY OF INFORMATION & CULTURE	7,536,672,066
112	MINISTRY OF INTERIOR	53,678,355,247
113	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION	3,127,326,734
114	AUDITOR GENERAL FOR THE FEDERATION	188,451,747
115	MINISTRY OF COMMUNICATION TECHNOLOGY	5,030,836,567
116	OFFICE OF THE NATIONAL SECURITY ADVISER	33,872,448,872
117	INFRASTRUCTURE CONCESSIONARY REGULATORY COMMSSION	320,586,147
118	OFFICE OF THE SECRETARY TO THE GOVERNMENT OF THE FEDERATION	37,636,306,823
119	FEDERAL MINISTRY OF AGRICULTURE & RURAL DEVELOPMENT	107,218,344,102
120	FEDERAL MINISTRY OF FINANCE	1,729,708,700
121	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT	63,112,112,708
122	FEDERAL MINISTRY OF LABOUR AND EMPLOYMENT	10,180,952,829
123	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY	48,100,521,991
124	FEDERAL MINISTRY OF TRANSPORTATION	179,384,331,427
125	FEDERAL MINISTRY OF POWER, WORKS & HOUSING	394,906,215,852
126	MINISTRY OF PETROLEUM RESOURCES	5,257,866,299

9,891,135,562

MINISTRY OF MINES AND STEEL DEVELOPMENT

127

2019 APPROPRIATION BILL



169	PRESIDENTIAL ENABLING BUSINESS ENVIRONMENT COUNCIL (PEBEC)	500,000,000
170	GRANTS TO BOI TO SUPPORT LOW INTEREST LENDING TO SMES	7,000,000,000
171	NATIONAL INSTITUTE FOR LEGISLATIVE AND DEMOCRATIC STUDIES (NILDS)	1,000,000,000

TOTAL CAPITAL SUPPLEMENTATION: 649,215,780,857

TOTAL CAPITAL EXPENDITURE 2,094,950,709,632

AGGREGATE EXPENDITURE 8,916,964,099,373

EXPLANATORY MEMORANDUM

A Bill for an Act to authorise the issue from the Consolidated Revenue Fund of the Federation the total sum of =N=8,916,964,099,373 (Eight Trillion, Nine Hundred and Sixteen Billion, Nine Hundred and Sixty-Four Million, Ninety Nine Thousand, Three Hundred and Seventy-Three Naira) only, of which =N=502,058,892,965 (Five Hundred and Two Billion, Fifty-Eight Million, Eight Hundred and Ninety-Two Thousand, Nine Hundred and Sixty-Fiver Naira) only is for Statutory Transfers, =N=2,254,014,113,092 (Two Trillion, Two Hundred and Fifty-Four Billion, Forteen Million, One Hundred and Thirteen Thousand, Ninty-Two Naira) only is for Debt Service, =N=4,065,940,383,684 (Four Trillion, Sixty-Five Billion, Nine Hundred and Forty Million, Three Hundred and Eighty-Three Thousand, Six Hundred and Eighty Four Naira) only is for Recurrent (Non-Debt) Expenditure while the sum of =N=2,094,950,709,632 (Two Trillion, Ninety-Four Billion, Nine Hundred and Fifty Million, Seven Hundred and Nine Thousand, Six Hundred and Thirty-Two Naira) only is for contribution to the Development Fund for Capital Expenditure for the year ending on the 31st day of December, 2019.