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Government Notice No. 90

The following is published as supplement to this *Gazette* :

<i>Act No.</i>	<i>Short Title</i>	<i>Page</i>
5	Appropriation Act, 2019	A165-177

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APPROPRIATION ACT, 2019



ARRANGEMENT OF SECTIONS

Section :

1. Issue and appropriation of ₦8,916,964,099,373 from the Consolidated Revenue Fund for 2019.
2. Release of funds from the Consolidated Revenue Fund.
3. Virement.
4. Corrigendum.
5. Excess revenue.
6. Authorisation.
7. Information of fund released.
8. Due process certification.
9. Information on internally generated revenue, domestic and foreign assistance.
10. Detailed estimates.
11. Expiry.
12. Citation.

SCHEDULE

Virement

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.

Corrigendum.

Second
Schedule.

4. Any error in the Second Schedule to this Act that may hinder the implementation of projects and programs in Ministries, Departments and Agencies may be corrected through a corrigendum issued by the National Assembly :

Provided that the total sum for the project or program is not affected.

Excess
revenue.

5.—(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 revenue accruing to the Consolidated Revenue Fund in excess of oil price benchmark adopted in this budget.

(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.

Authorisation.

6.—(1) No funds shall be paid out of the money arising from the record specified in section 5 (1) except by an Act or approval of the National Assembly.

(2) 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
of fund
released.

7. 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 :

Provided that no funds for any quarter of the fiscal year shall be deferred without prior waiver from the National Assembly.

Due process
certification.
Act No. 14.
2007.

8. The department of government charged with the responsibility of certifying that due process has been complied with in processing the implementation of projects shall ensure that all processes of approval are completed within the specified period as provided for in the Public Procurement Act.

Information
on internally
generated
revenue.
domestic and
foreign
assistance.

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—

- (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.

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

Detailed
estimates.
Second
Schedule.

11. In compliance with the provisions of section 318 of the Constitution of the Federal Republic of Nigeria, this Act expires after 12 months starting from the date it is assented to.

Expiry.
Constitution.
1999.

12. This Act may be cited as the Appropriation Act, 2019.

Citation.

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 the Bill passed by both Houses of the National Assembly.

MOHAMMED ATABA SANI-OMOLORI
Clerk to the National Assembly
9th Day of May, 2019.

FIRST SCHEDULE

Section 1 (2) and 2

PART A—STATUTORY TRANSFERS		2019 Appropriation Act N
Head	Statutory Transfers	
1.	National Judicial Council	110,000,000,000
2.	Niger-Delta Development Commission	100,188,821,129
3.	Universal Basic Education	112,471,421,836
4.	National Assembly	128,000,000,000
5.	Public Complaints Commission	4,398,550,000
6.	Independent National Electoral Commission (INEC)	45,500,000,000
7.	National Human Right Commission	1,500,000,000
	Total—Statutory Transfers	502,058,892,965
PART B—DEBT SERVICE		
8.	Debt Service	
	(i) Domestic Debts	1,710,218,672,442
	(ii) Foreign Debts	433,795,440,649
9.	Sinking Fund	
	Sinking Fund to Retire Maturing Loans	110,000,000,000
	Total-Debt Service	2,254,014,113,092
PART C AND D—RECURRENT (NON-DEBT) AND CAPITAL EXPENDITURE		
Head	Ministry/Department/Agency	
10.	Presidency	
	Recurrent	33,056,842,954
	Capital	18,156,273,668
11.	Ministry of Defence	
	Recurrent	430,829,670,487
	Capital	159,125,439,612
12.	Ministry of Foreign Affairs	
	Recurrent	66,107,076,684
	Capital	7,549,877,047
13.	Ministry of Information and Culture	
	Recurrent	44,601,559,361
	Capital	7,536,672,066

14. Ministry of Interior	
Recurrent	564,222,709,345
Capital	53,678,355,247
15. Office of the Head of Service of the Federation	
Recurrent	5,343,166,040
Capital	3,127,326,734
16. Auditor-General for the Federation	
Recurrent	2,961,311,965
Capital	188,451,747
17. Ministry of Communication Technology	
Recurrent	12,583,902,706
Capital	5,030,836,567
18. Office of National Security Adviser	
Recurrent	86,840,262,348
Capital	33,872,448,872
19. Infrastructure Concession Regulatory Commission	
Recurrent	1,074,704,993
Capital	320,586,147
20. Office of the Secretary to the Government of the Federation (SGF)	
Recurrent	63,400,282,728
Capital	37,636,306,823
21. Ministry of Agriculture and Rural Development	
Recurrent	57,677,415,129
Capital	107,218,344,102
22. Ministry of Finance	
Recurrent	10,842,380,324
Capital	1,729,708,700
23. Ministry of Industry Trade and Investment	
Recurrent	14,501,926,373
Capital	63,112,112,708
24. Ministry of Labour and Employment	
Recurrent	10,205,456,568
Capital	10,180,952,829
25. Ministry of Science and Technology	
Recurrent	35,020,953,172
Capital	48,100,521,991
26. Ministry of Transportation	
Recurrent	19,170,761,142
Capital	179,384,331,427

27. Ministry of Power, Works and Housing	
Recurrent	33,530,704,800
Capital	394,906,215,852
28. Ministry of Petroleum Resources	
Recurrent	67,850,632,923
Capital	5,257,866,299
29. Ministry of Mines and Steel Development	
Recurrent	10,285,785,797
Capital	9,891,135,562
30. Ministry of Budget and National Planning	
Recurrent	9,340,417,673
Capital	2,901,013,008
31. National Salaries, Incomes and Wages Commission	
Recurrent	718,630,588
Capital	201,037,348
32. Fiscal Responsibility Commission	
Recurrent	328,332,567
Capital	111,306,657
33. Ministry of Water Resources	
Recurrent	8,371,713,581
Capital	92,178,020,778
34. Ministry of Justice	
Recurrent	22,323,618,624
Capital	2,116,262,589
35. Independent Corrupt Practices and Other Related Offences Commission	
Recurrent	5,380,108,639
Capital	571,980,863
36. Ministry of Niger Delta	
Recurrent	2,199,690,571
Capital	35,243,402,023
37. Ministry of Youth and Sports Development	
Recurrent	122,668,019,823
Capital	4,078,486,817
38. Ministry of Women Affairs	
Recurrent	1,521,618,086
Capital	4,045,078,314
39. Ministry of Education	
Recurrent	463,395,832,111
Capital	58,689,905,930

40. Ministry of Health	
Recurrent	315,717,344,056
Capital	57,085,655,234
41. Ministry of Environment	
Recurrent	18,774,175,241
Capital	13,719,898,877
42. National Population Commission	
Recurrent	6,013,849,939
Capital	3,137,537,499
43. Federal Capital Territory Administration	
Capital	23,023,593,146

FEDERAL EXECUTIVE BODIES

44. Code of Conduct Bureau	
Recurrent	2,382,327,877
Capital	514,099,154
45. Code of Conduct Tribunal	
Recurrent	701,550,713
Capital	380,007,563
46. Federal Character Commission	
Recurrent	2,725,327,846
Capital	386,373,456
47. Federal Civil Service Commission	
Recurrent	1,073,053,180
Capital	173,062,977
48. Police Service Commission	
Recurrent	783,323,173
Capital	967,950,858
49. Revenue Mobilization, Allocation and Fiscal Commission	
Recurrent	2,174,200,141
Capital	206,491,685
50. (a) Office of the Head of the Civil Service (Civilian Pension)	30,691,013,524
(i) Pensions :	28,391,013,524
(ii) Gratuities :	2,300,000,000
(b) Military Pensions and Gratuities (DMP)	196,176,233,621
(i) Military Pension	121,616,703,006
(ii) Expected Retirees	17,606,403,838
(iii) Death Benefits	22,310,805,147
(iv) Administrative Charges	50,000,000
(v) Annual Verification Exercise	150,000,000
(vi) Pension Running Cost	100,000,000
(vii) Medical Retirees	1,259,074,576

(viii) Arrears of 2017 - 2018 Pension	29,200,461,676
(ix) Arrears of 2017 - 2018 Gratuity	3,188,298,975
(x) Arrears of 2017 - 2018 Death Benefit	694,486,403
(c) NHIS—Military Retirees	9,524,923,546
(i) NHIS—Military Retirees—Arrears 2014-2018	5,953,077,216
(ii) NHIS—Military Retirees	3,571,846,330
(d) DIA Civilian Staff Pension and Gratuities	240,552,551
(i) Pension (2018 Arrears)	30,267,023
(ii) Pension	95,194,166
(iii) Gratuity (2018 Arrears)	3,597,633
(iv) Gratuity	95,937,162
(v) Verification Exercise	6,000,000
(vi) Administrative Charges	9,556,566
(e) Police Pensions and Gratuity	
Pensions	7,412,463,652
(f) Customs, Immigration and Prisons Pensions Office	
Pensions	8,420,000,000
(g) Universities' Pensions Including Arrears Pensions	14,343,326,479
(h) Parastatals' Pension and Railway Pensions	26,756,754,031
(i) Pre-1996 Nigeria Railway Corporation Pensions	2,257,298,262
(j) Department of State Security Pensions (Including Arrears)	13,733,344,574
(k) Nigeria Intelligence Agency Pensions/Dependants Benefits	3,709,146,567
(l) NELMCO NELMCO Pension/Arrears	16,642,621,229
51. Service-Wide Votes	
(i) Arrears of Pension Liabilities	10,000,000,000
(ii) Arrears of 33% Increase in Pension Rates	50,000,000,000
(iii) Payment into Redemption Fund (5% of Total Personnel Cost)	73,995,745,200
(iv) Pension Protection Fund	10,000,000,000
(v) Benefits of Retired Heads of Service and Permanent Secretaries and Professors	4,502,491,809
(vi) Severance Benefits to Retired Heads of Government Agencies and Parastatals	1,000,000,000
(vii) Entitlements of Former Presidents/Heads of States and Vice Presidents/Chief of General Staff	2,300,000,000
(viii) Payment of Outstanding Terminal Benefits of Nigeria Airways Ex-Workers	22,682,832,166
(ix) 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
(x) Payment of Outstanding Death Benefit to Civil Servants/Police	500,000,000
(xi) Group Life Insurance for All MDAs Including DSS/ Insurance of Sensitive Assets/Corpers Plus Administration and Monitoring	15,000,000,000
(xii) Public Service Wage Adjustment for MDAs (Including Arrears of Promotion and Salary Increases) and Payment of Severance Benefits	160,000,000,000
(xiii) Military Operations: Lafiya Dole and Other Operations of the Armed Forces	75,000,000,000
(xiv) Settlement of MDAs' Electricity Bills	5,000,000,000
(xv) IPPIS Capturing	2,000,000,000
(xvi) Payment for Outsourced Services	2,500,000,000
(xvii) Margin for Increases in Costs and Recurrent Adjustment Costs	4,000,000,000
(xviii) Presidential Amnesty Programme : Reintegration of Transformed Ex-militants	65,000,000,000
(xix) Service Wide Training of Budget/Planning Officers on GIFMIS Budget, Preparation System (BPS) as well as Monitoring and Evaluation of All Projects Nationwide	2,000,000,000
(xx) Special Intervention Programme (Recurrent)	350,000,000,000
(xxi) Contingency (Recurrent)	15,800,000,000
(xxii) International Sporting Competitions	4,000,000,000
(xxiii) TSA Operations	4,000,000,000
(xxiv) Employees Compensation Act—Employees' Compensation Fund	4,000,000,000
(xxv) Contribution to International Organisations	20,000,000,000
(xxvi) Power Sector Reform Programme (Transfer to NBET)	150,402,049,347
(xxvii) GAVI/Immunisation	21,250,424,823
(xxviii) Basic Healthcare Fund	51,219,751,964
(xxix) Additional Support for Universities	15,000,000,000
52. Capital Supplementation	
(i) FGN Special Intervention Programme (Capital)	50,000,000,000
(ii) FGN Special Intervention Programme Social Housing (Family Homes Fund)	100,000,000,000
(iii) Counterpart Funding Including Global Fund/Health and Refund to GAVI/Global Fund	3,500,000,000
(iv) Payment of Local Contractors' Debts/other Liabilities	15,000,000,000
(v) Galaxy Backbone	3,000,000,000
(vi) GIFMIS/IPPIS Capital	4,000,000,000
(vii) OSSAP- SDGS: SDG Projects/Conditional Grants	38,000,000,000
(viii) OSSAP-SDGS Payment of Ongoing Projects	2,000,000,000
(ix) OSSAP-SDGS (Social Safety Nets)	2,550,000,000
(x) OSSAP-SDGS Projects I	4,000,000,000

(xi) OSSAP-SDGS Projects 2	1,500,000,000
(xii) OSSAP-SDGS Projects 3	1,250,000,000
(xiii) Recapitalisation of Development Finance Institutions	15,000,000,000
(xiv) North East Development Commission	45,000,000,000
(xv) Federal Government Intervention in Zamfara State	10,000,000,000
(xvi) Zonal Intervention Projects	100,000,000,000
(xvii) Head of Service (Federal Government Staff Housing Loans Board)	2,000,000,000
(xviii) Subscriptions to Shares in International Organisations	28,000,000,000
(xix) National Development Plans (Ministry of Budget and National Planning)	1,000,000,000
(xx) Capital Exigencies/Adjustment to Capital Cost	5,000,000,000
(xxi) Contingency (Capital)	10,000,000,000
(xxii) Grants and Donor Funded Projects	209,915,780,857
(xxiii) Presidential Enabling Business Environment Council (PEBEC)	500,000,000
(xxiv) Grants to BOI to Support Low Interest Lending to SMEs	7,000,000,000
(xxv) National Institute for Legislative and Democratic Studies (NILDS)	1,000,000,000
Total — Capital Supplementation	₦659,215,780,857
Total — Capital Expenditure	₦2,094,950,709,632
Aggregate Expenditure	₦8,916,964,099,373

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 the Bill passed by both Houses of the National Assembly.

MOHAMMED ATABA SANI-OMOLORI
 Clerk to the National Assembly
 9th Day of May, 2019.

APPROPRIATION ACT, 2019

ACT No. 5

AN ACT TO AUTHORISE THE ISSUE FROM THE CONSOLIDATED REVENUE FUND OF THE FEDERATION THE TOTAL SUM OF ₦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 ₦502,058,892,965 (FIVE HUNDRED AND TWO BILLION, FIFTY-EIGHT MILLION, EIGHT HUNDRED NINETY-TWO THOUSAND, NINE HUNDRED AND SIXTY-FIVE NAIRA) ONLY IS FOR STATUTORY TRANSFERS, ₦2,254,014,113,092 (TWO TRILLION, TWO HUNDRED AND FIFTY-FOUR BILLION, FOURTEEN MILLION, ONE HUNDRED AND THIRTEEN THOUSAND, NINETY-TWO NAIRA) ONLY IS FOR DEBT SERVICE, ₦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 ₦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 FINANCIAL YEAR ENDING ON THE 31ST DAY OF DECEMBER, 2019.

[27th Day of May, 2019]

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 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 2019, the sums specified by the warrants, not exceeding in the aggregate ₦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.

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

(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 purpose specified in the First Schedule to this Act.

Commence-
ment.

Issue and
appropriation
of
₦8,916,964,099,373
from the
Consolidated
Revenue Fund
for 2019.

First
Schedule.

Release of
funds from
the
Consolidated
Revenue
Fund.
First
Schedule.

EXPLANATORY MEMORANDUM

This Act authorises the issue from the Consolidated Revenue Fund of the Federation the total sum of ₦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 ₦502,058,892,965 (Five Hundred and Two Billion, Fifty-Eight Million, Eight Hundred and Ninety-Two Thousand, Nine Hundred and Sixty-Five Naira) only is for Statutory Transfers, ₦2,254,014,113,092 (Two Trillion, Two Hundred and Fifty-Four Billion, Fourteen Million, One Hundred and Thirteen Thousand, Ninety-Two Naira) only is for Debt Service, ₦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 ₦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.

SCHEDULE TO APPROPRIATION BILL, 2019

(1) <i>Short Title of the Bill</i>	(2) <i>Long Title of the Bill</i>	(3) <i>Summary of the Contents of the Bill</i>	(4) <i>Date Passed by the Senate</i>	(5) <i>Date Passed by the House of Representatives</i>
Appropriation Bill, 2019.	An Act to authorise the issue from the Consolidated Revenue Fund of the Federation the total sum of ₦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 ₦502,058,892,965 (Five Hundred and Two Billion, Fifty-Eight Million, Eight Hundred Ninety-Two Thousand, Nine Hundred and Sixty-Five Naira) only is for Statutory Transfers, ₦2,254,014,113,092 (Two Trillion, Two Hundred and Fifty-Four Billion, Fourteen Million, One Hundred and Thirteen Thousand, Ninety-Two Naira) only is for Debt Service, ₦4,065,940,383,684 (Four Trillion, Sixty-Five Billion, Nine Hundred and Forty Million, Three Hundred and Eighty-Three Hundred and Eighty-Three	This Bill authorises the issue from the Consolidated Revenue Fund of the Federation the total sum of ₦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 ₦502,058,892,965 (Five Hundred and Two Billion, Fifty-Eight Million, Eight Hundred Ninety-Two Thousand, Nine Hundred and Sixty-Five Naira) only is for Statutory Transfers, ₦2,254,014,113,092 (Two Trillion, Two Hundred and Fifty-Four Billion, Fourteen Million, One Hundred and Thirteen Thousand, Ninety-Two Naira) only is for Debt Service, ₦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)	30th April, 2019.	2nd May, 2019.

	<p>Thousand, Six Hundred and Eighty-Four Naira) only is for Recurrent (Non-Debt) Expenditure while the sum of ₦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.</p>	<p>Expenditure while the sum of ₦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 and quality service delivery.</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.

I ASSENT



MOHAMMED ATABA SANI-OMOLORI
Clerk to the National Assembly
 9th Day of May, 2019.

MUHAMMADU BUHARI, GCFR
President of the Federal Republic of Nigeria
 27th Day of May, 2019.