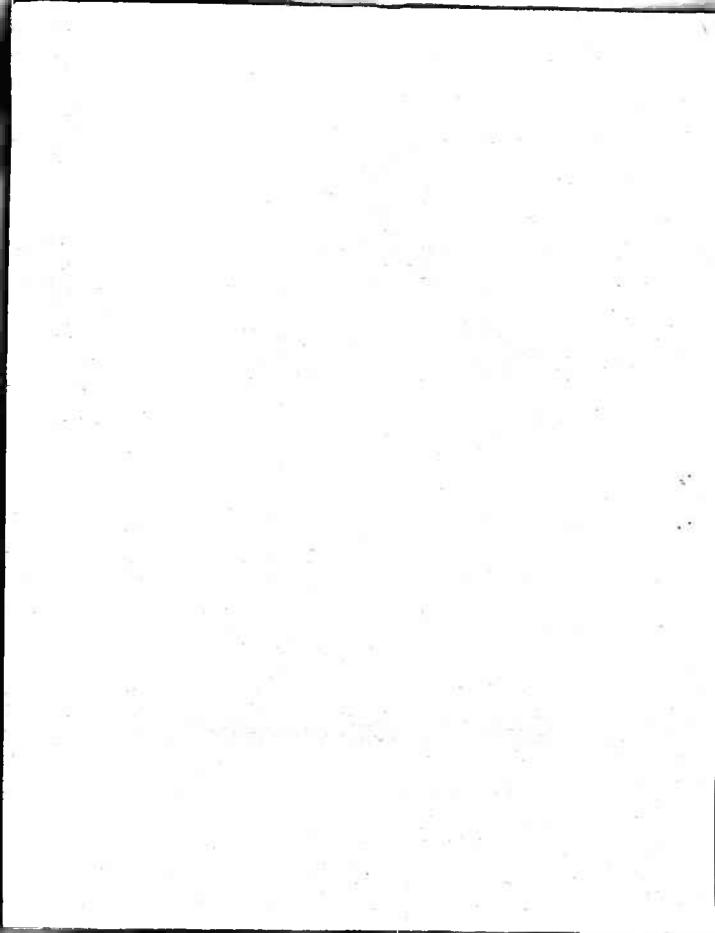


# Federal Republic of Nigeria Official Gazette

No. 10	Lagos - 20th June, 2018	Vol. 105
Government Notice No. 20	· · · · · · · · · · · · · · · · · · ·	
The following is published	d as supplement to this Gazette:	
Act No.	Short Title	Page
29 Appropriation Act, 201	8	. A275-285

Printed and Published by The Federal Government Printer, Lagos, Nigeria FGP 46/042019/250

Annual Subscription from 1st January, 2019 is Local: N45,000.00 Overseas: N60,500.00 [Surface Mail] N75,000.00 [Second Class Air Mail]. Present issue N2,000 per copy. Subscribers who wish to obtain *Gazette* after 1st January should apply to the Federal Government Printer. Lagos for amended Subscriptions.



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.

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 25th Day of May, 2018.

		FIRST SCHEDULE	Section 1 (2) and 2
		t A—Statutory Transfers	2018 Appropriation Act N
Head	Statutory Transfers		•••
I.	National Judicial Counc		110,000,000,000
2.	Niger-Delta Developme		81,882,555,891
3.		Oustanding Liabilities on FGN	33,981,437.188
4.	Universal Basic Educat	ion	109,063,630,546
5.	National Assembly		139,500,000,000
6.	Public Complaints Com	mission	7.480.000.000
7.	INEC	No. of Color	45,500,000,000
8.	National Human Right C Total—Statutory Trans		3,013,745.000 <b>530,421,368,624</b>
		PART B—DEBT SERVICE	
Head	Debt Service		
9.	Domestic Debts		1,759,755,109,708
10.	Foreign Debts		254,079.655.991
•••	Sub-Total		2,013,835,365.699
Head	Sinking Fund		
11.	Sinking Fund to Retire Sub-Total	Maturing Loans	190,000,000,000 190,000,000,000
	Total-Debt Service		2,203,835,365,699
24			
	Part C—R	ECURRENT (NON-DEBT) EXPENDITU	RÉ
Head	Ministry/Depart	ment/Agency	
	Executive:		
12.	Presidency		31,563,353,107
	Ministry of Defence		418,683.895,586
	Ministry of Foreign Affai	rs	63,113,638,465
	Federal Ministry of Infor		42,659.299,180
16.	Ministry of Interior		501,610,102,248
		Civil Service of the Federation	6,002,670,671
	Auditor-General for the F		4,811,905.706
	Ministry of Communicati		11,716.581,495
	Office of the National Sec	-	76,024,818,053
		nary Regulatory Commission	1,007,888,658
		the Government of the Federati	
23.	receral Ministry of Agric	ulture and Rural Development	53,811,953,706

	Appropriation Act, 2018	2018 No. 29
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
	Federal Ministry of Power, Works & Housing	31.709.419.657
	Ministry of Petroleum Resources	63,534,876,030
	Ministry of Mines and Steel Development	10,661,575,245
	Ministry of Budget and National Planning	9,232,718,681
	National Salaries, Incomes and Wages Commission	691,910, <b>089</b>
	Fiscal Responsibility Commission	334.419.0 <b>87</b>
	Federal Ministry of Water Resources	7,949,781,007
	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
	Federal Ministry of Environment	17,885,452,791
45.	National Population Commission	6,069,738,298
	Sub-Total: Executive	2,347,351,329,049
	FEDERAL EXECUTIVE BODIES:	
	Code of Conduct Bureau	<b>2,382</b> ,32 <b>7,877</b>
	Code of Conduct Tribunal	684,154,135
	Federal Character Commission	2,494,175,567
	Federal Civil Service Commission	1,046,000,460
	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

A 281

55.	Pensions	65,619,472,577
56.	2017 Expected Retirees	3,170,929,878
<i>5</i> 7.	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	43,00G,000,000
60	Arrears of Pension Liabilities	3,000,000,000
		20,000,000,000
<i>1</i> U.	Arrears of 33% Increase in Pension Rates Group Life It Surance For All Mdas Including	20,000,000,000
71	DSS/Insurance of Sensitive Assets/Corpers Plus	15,000,000,000
71.	Administration Monitoring	10,000,000,000
72.	Payment of Outstanding Death Benefit to Civil	5 000,000,000
	Servants/Police	
	Other Service-Wide Votes	908,773,755,719
73.	Public Service Wage Adjustment for MDAs (including	
	Arrears of Promotion and Salary Increases) and	40,138,570,530
	Payment of Severance Benefits	
74.	Severance Benefits to Retired Heads of Government	1.000,000,000
	Agencies and Parastatals	
75.	Military Operations: Lafiya Dole & Other Operations of	78,000,000,000
	The Armed Forces	10 000 000 000
	Settlement of MDAs Electricity Bills	10,000,000,000
	IPPIS Capturing	2,000,000,000
	Payment for Outsourced Services	3,000,000,000 5,000,000,000
<b>7</b> 9.	Margin for Increases in Costs and Recurrent Adjustment	0,000,000,000

80.	Costs Presidential Amnesty Programme: Reintegration of Transformed Ex-Militants	65,000,000,000
	Service Wide Training of Budget/Planning Officers On	
<b>8</b> 1.	GIFMIS Budget Preparation System (BPS) as well as Monitoring and Evaluation of all projectsNationwide	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
<b>87</b> .	Employee Compensation Act - Employees Compensation Fund	4,000,000,000
<b>88</b> .	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
		-,50-,0,50-,0

	PART D—CAPITAL EXPENDITURE	2018 Appropriation Act
Head	d Ministry/Department/Agency	N
	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 and 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
	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
III, 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	1,617,865,170
Commission	
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	5,403.611.977
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	595,080.989
116. Federal Civil Service Commission	46,171,826
117. Police Service Commission	758.900,000
118. Revenue Mobilisation. Allocation And Fiscal Commission	a 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. Couterpart Funding including Global Fund/Health	3,000.000.000
and Refund to Gavi/Global Fund	
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	2,000,000,000
Loans Board)	

133.	Subscription to Shares in International Organisations	40,000,000,000
134.	National Development Plans (Ministry of Budget and	1,200,000,000
	National Planning)	
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	55,150,000000
	Total Capital Supplementation:	694,519,791,292
	Total Capital Expenditure	2,873,400,351,825
	Aggregate Expenditure	9,120,334,988,225

## EXPLANATORY MEMORANDUM

This Act Authorise the issue from the Consolidated Revenue Fund of the Federation the Total sum of N9, 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 N530,421,368,624 (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, N2,203,835,365,699 (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, N3,512,677,902,077 (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 N2,873,400,351,825 (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.

# SCHEDULE TO APPROPRIATION BILL, 2018

(1)	(2)	(3)	(4)	(5) Date Passed by the House of Representatives
Short Title	Long Title of the	Summary of the	Date Passed by	
of the Bill	Bill	Contents of the Bill	the Senate	
Appropriation Bill, 2018.	An Act to authorise the issue from the Consolidated Revenue Fund of the Federation the total sum of 49,120,334,988,225 (Nine Trillion, One Hundred and Twenty Billion, Three Hundred and Thirty Foor Million, Nine Hundred and Trighty-Flight Thousand, Two Hundred and Twenty Five Naira) only, of which 4830,421,368,624 (Five Hundred and Thirty Billion, Four Hundred and Twenty-One Million, Three Hundred Sixty-Flight Thousand, Six Hundred and Twenty-Four Naira) only is for Statutory Transfers, 42,203,835,365,699 (Two Trillion, Two Hundred and Thirty-Five Million, Three Hundred and Sixty-Five Thousand, Six Hundred and Sixty-Five Thousand, Six Hundred and Ninety-Nine Naira) only is for Debt Service, 43,512,677,902,077 (Three Trillion, Five Hundred and Twelve Billion, Six Hundred and Two Thousand and Seventy-Seven Naira) only is for Recurrent (Non-Debt) Expenditure while the sum of 42,873,400,351,825 (Two Trillion, Fight Hundred and Seventy-Three Billion, Four Hundred Million, Three 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.	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 \$42.873.400.351.825 (Two Trillion, Eight Hundred and Seventy-Three Billion, Foar Hundred Million, Three Hundred and Fifty-One Thousand, Eight Hundred and Twenty-Five Naira) is for contribution to the Development Fined for Capital Expenditure for the figureial	16th May, 2018.	23rd May, 2018.

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.

Excess revenue.

- 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.
- (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.

- 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.
- (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.

Release of funds for implementation. 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.

Due process certification. Act No. 14, 2007.

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.

Information on internally generated revenue and extra budgetary foreign assistance.

- 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.

Condition for foreign loan.

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.

# **APPROPRIATION ACT, 2018**

#### ACT No. 29

An Act to Authorise the Issue from the Consolidated Revenue Fund of the FEDERATION THE TOTAL SUM OF NO.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 N530,421,368,624 (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, N2,203.835,365,699 (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, N3.512,677,902,077 (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 N2.873.400.351.825 (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.

[20th Day of June, 2018]

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 N9,120,334,988,225 only.

Issues and appropriation of 49.120.334.988.225 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.

# **APPROPRIATION ACT, 2018**

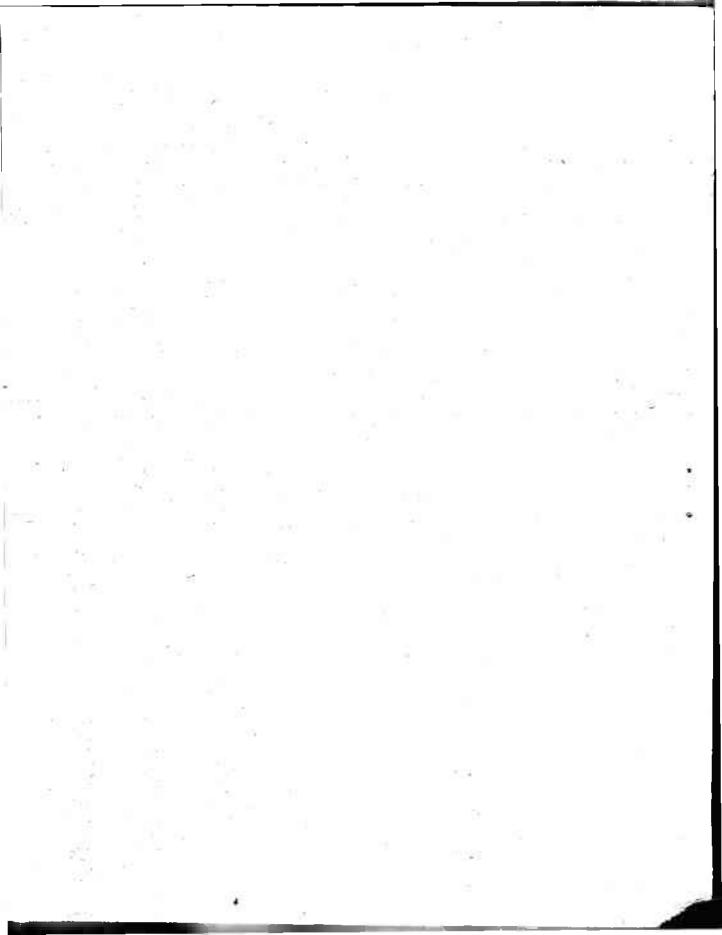


### ARRANGEMENT OF SECTIONS

## Section:

- 1. Issues and appropriation of N9,120,334,988,225 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



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.

LASSENT



MOHAMMED ATABA SANI-OMOLORI Clerk to the National Assembly 25th Day of May, 2018.

MUHAMMADU BUHARI, GCFR
President of the Federal Republic of Nigeria
20th Day of June, 2018.

