



2012 APPROPRIATION BILL

Section

- 1 Issue and appropriation of **=N=4,877,209,156,933** from the Consolidated Revenue Fund of the Federation for 2012.
- 2 Release of funds from the Consolidated Revenue Fund of the Federation.
- 3 Virement
- 4 Excess Revenue
- 5 Authorization
- 6 Information on Funds Releases
- 7 Due Process Certification
- 8 Information on internally generated revenue
- 9 Information on extra budgetary /foreign assistance
- 10 Interpretation
- 11 Short Title

A Bill for an Act to authorise the issue from the Consolidated Revenue Fund of the Federation the total sum of **=N=4,877,209,156,933** (Four Trillion, Eight Hundred and Seventy Seven Billion, Two Hundred and Nine Million, One Hundred and Fifty-Six Thousand, Nine Hundred and Thirty-Three Naira) only, of which, **=N=372,593,095,601** (Three Hundred and Seven-Two Billion, Five Hundred and Ninety-Three Million, Ninety-Five Thousand, Six Hundred and One Naira) Only is for Statutory Transfers, **=N=559,580,000,000** (Five Hundred and Fifty-Nine Billion, Five Hundred and Eighty Million Naira) Only is for Debt Service, **=N=2,425,049,954,640** (Two Trillion, Four Hundred and Twenty Five Billion, Forty Nine Million, Nine Hundred and Fifty Four Thousand, Six Hundred and Forty Naira) Only, is for Recurrent (Non-Debt) Expenditure while the balance of **=N=1,519,986,106,691** (One Trillion, Five Hundred and Nineteen Billion, Nine Hundred and Eighty Six Million, One Hundred and Six Thousand, Six Hundred and Ninety One Naira) Only, is for contribution to the Development Fund for Capital Expenditure for the year ending on the 31st day of December, 2012.

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 of the Federation during the year ending on the 31st day of December 2012, the sums specified by the warrants, not exceeding in the aggregate **=N=4,877,209,156,933** (Four Trillion, Eight Hundred and Seventy Seven Billion, Two Hundred and Nine Million, One Hundred and Fifty-Six Thousand, Nine Hundred and Thirty-Three Naira) only.

Issue and appropriation of **=N=4,877,209,156,933** from the Consolidated Revenue Fund for 2012
- (ii) The amount mentioned in subsection (i) of this section is hereby appropriated to the heads of expenditure as specified in the Schedule to this Act.
- (iii) 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 (i) of this section.

2	Amounts appropriated under this Act shall be released from the Consolidated Revenue Fund of the Federation and applied only for the purpose specified in the Schedule to this Act.	Release of funds from the Consolidated Revenue Fund
3	In the event that a need arises to vire amounts within the heads of expenditure to which sums have been appropriated under this Act, such virement shall only be effected with the prior approval of the National Assembly	Virement
4	For the purposes of this Act the term "Schedule" includes the detailed estimates of expenditure attached thereto.	Excess Revenue
	(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 \$72 per barrel, the Petroleum Profit Tax and Royalty on Oil and Gas	
5	(i) No funds shall be paid out of the monies arising from the record specified in Section (4) except by an Act of the National 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.	Information on Funds Releases
6	The Minister of Finance shall ensure that funds appropriated under this Act are released to the appropriate agencies and or 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.	Release of funds for Implementation
7	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 provided for in the Public Procurement Act;	Due Process Certification
8	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 the Internally Generated Revenue of the Agency in any form whatsoever;	Information on internally generated revenue

- 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 all foreign and or domestic assistance received from any Agency, Person or Organization in any form whatsoever; Information on extra budgetary /foreign assistance
- 10 For the purposes of this Act the term "schedule" includes the detailed estimates of expenditure attached thereto Interpretation
- 11 This Act may be cited as the Appropriation Act 2012. Short Title

	SCHEDULE	2012 APPROPRIATIONS
	PART A - STATUTORY TRANSFERS	=N=
HEAD	STATUTORY TRANSFERS	
0318	NATIONAL JUDICIAL COUNCIL	75,000,000,000
0112	NATIONAL ASSEMBLY	150,000,000,000
670000	NIGER-DELTA DEVELOPMENT COMMISSION	48,673,424,630
320606	UNIVERSAL BASIC EDUCATION	63,117,316,830
0148	INDEPENDENT NATIONAL ELECTORAL COMMISSION (INEC)	35,000,000,000
	NATIONAL HUMAN RIGHT COMMISSION	802,354,141
	TOTAL - STATUTORY TRANSFERS	372,593,095,601
	SCHEDULE	
	PART B - DEBT SERVICE	
HEAD	DEBT SERVICE	
4000000	DOMESTIC DEBTS	511,980,000,000
4000000	FOREIGN DEBTS	47,600,000,000
	TOTAL - DEBT SERVICE	559,580,000,000
	SCHEDULE	2012 APPROPRIATIONS
	PART C - RECURRENT (NON-DEBT) EXPENDITURE	=N=
HEAD	MINISTRY/DEPARMENT/AGENCY	
1	PRESIDENCY	25,381,484,604
2	OFFICE OF THE SECRETARY TO THE GOVERNMENT OF THE FEDERATION (SGF)	45,836,175,729
3	YOUTH DEVELOPMENT	71,002,518,472
4	POLICE AFFAIRS	3,334,092,544
5	POLICE FORMATION AND COMMANDS	298,817,945,778
6	WOMEN AFFAIRS	1,658,040,615
7	AGRICULTURE & RURAL DEVELOPMENT	33,018,117,556
8	WATER RESOURCES	8,318,500,806
9	AUDITOR-GENERAL FOR THE FEDERATION	2,508,285,314
10	INDEPENDENT CORRUPT PRACTICES AND OTHER RELATED OFFENCES COMMISSION	3,839,900,697
11	DEFENCE/MOD/ARMY/AIR FORCE/NAVY	314,299,342,619
12	EDUCATION	342,698,371,842
13	FOREIGN AFFAIRS	39,365,054,943
14	FINANCE	10,374,102,918
15	HEALTH	224,047,138,336
16	TRADE AND INVESTMENT	11,272,419,425
17	INFORMATION	19,659,399,514
18	COMMUNICATION TECHNOLOGY	10,329,340,370
19	INTERIOR	151,764,423,645
20	OFFICE OF THE HEAD OF SERVICE OF THE FEDERATION	7,342,942,780

21	JUSTICE	20,931,396,781
22	LABOUR AND PRODUCTIVITY	7,965,853,219
23	POWER	2,951,452,111
24	SCIENCE AND TECHNOLOGY	20,175,819,975
25	TRANSPORT	7,491,224,065
26	PETROLEUM RESOURCES	50,959,632,961
27	WORKS	39,588,738,036
28	LANDS & HOUSING	6,182,401,835
29	MINES & STEEL DEVELOPMENT	11,912,791,752
30	AVIATION	5,942,124,637
31	NATIONAL SALARIES, INCOMES & WAGES COMMISSION	671,382,742
32	ENVIRONMENT	12,848,207,289
33	TOURISM, CULTURE & NATIONAL ORIENTATION	17,540,216,104
34	NATIONAL PLANNING COMMISSION	5,853,003,229
35	NATIONAL SPORTS COMMISSION	7,592,144,461
36	OFFICE OF THE NATIONAL SECURITY ADVISER	59,637,849,877
37	NIGER-DELTA	2,224,696,942
38	SPECIAL DUTIES	321,735,112
39	FISCAL RESPONSIBILITY COMMISSION	554,868,403
40	INFRASTRUCTURAL CONCESSION REGULATORY COMMISSION	993,908,482
	SUB-TOTAL: EXECUTIVE	1,907,207,046,519
	SCHEDULE	2012
	PART C - RECURRENT (NON-DEBT) EXPENDITURE CONT'D.	APPROPRIATIONS
		=N=
HEAD	MINISTRY/DEPARTMENT/AGENCY	
	FEDERAL EXECUTIVE BODIES	
42	NATIONAL POPULATION COMMISSION	6,930,002,619
43	CODE OF CONDUCT BUREAU	1,410,357,671
44	CODE OF CONDUCT TRIBUNAL	399,770,737
45	PUBLIC COMPLAINTS COMMISSION	2,513,807,706
46	REVENUE MOBILISATION ALLOCATION & FISCAL COMMISSION	1,985,209,137
47	FEDERAL CIVIL SERVICE COMMISSION	1,190,272,495
48	POLICE SERVICE COMMISSION	748,055,778
49	FEDERAL CHARACTER COMMISSION	2,149,465,108
	SUB-TOTAL: FEDERAL EXECUTIVE BODIES	17,326,941,251
	SERVICE-WIDE VOTES AND PENSIONS	
	EXPENDITURE ITEMS	
	PENSIONS AND GRATUITIES	
	TOTAL ALLOCATION:	
	OFFICE OF THE HEAD OF THE CIVIL SERVICE (CIVILIAN PENSION)	17,000,000,000
	PENSIONS	14,249,000,000
	GRATUITIES	2,300,000,000

PENSION RUNNING COST INCLUDING VERIFICATION EXERCISE IN 2012	201,000,000
REIMBURSEMENT TO STATES	250,000,000
MILITARY PENSIONS AND GRATUITIES (DMP)	59,610,358,279
MILITARY PENSION	47,739,513,564
RETURNEES FROM CONTRIBUTORY SCHEME	7,419,510,617
DEATH BENEFITS	4,001,334,098
ADMIN. CHARGES/YEARLY VERIFICATION EXERCISE	250,000,000
PENSION RUNNING COST	200,000,000
POLICE PENSION OFFICE	6,519,820,671
PENSIONS	6,426,444,651
PENSION RUNNING COST/BIOMETRIC CAPTURE	93,376,020
CUSTOMS, IMMIGRATION AND PRISONS PENSION OFFICE	8,640,000,000
PENSIONS	8,600,000,000
PENSION RUNNING COST	40,000,000
UNIVERSITIES' PENSIONS INCLUDING ARREARS	13,000,000,000
PENSIONS	13,000,000,000
PARASTATALS' PENSION AND RAILWAY PENSIONS	29,000,000,000
PENSIONS	29,000,000,000
PRE-1996 NIGERIA RAILWAY CORPORATION PENSION	1,687,141,550
PENSIONS	1,667,141,550
PENSION RUNNING COST	20,000,000
DEPARTMENT OF STATE SECURITY	7,698,013,136
PENSIONS (INCLUDING ARREARS)	7,698,013,136
NIGERIA INTELLIGENCE AGENCY	3,540,711,704
PENSIONS/DEPENDANTS BENEFITS	3,540,711,704
TOTAL: PENSIONS AND GRATUITIES	146,696,045,340
SERVICE-WIDE VOTES	
ARREARS OF PAYG PENSION	10,298,095,146
INCREASES IN PENSION RATES	9,700,000,000
IPPIS (OAGF)	0
PAYMENT OF OUTSTANDING DEATH BENEFITS TO CIVIL SERVANTS	850,000,000
PAYMENT INTO THE REDEMPTION FUND (5% OF TOTAL PERSONNEL COST)	66,657,938,400
ARREARS OF POLICE DEATH BENEFITS (2004 - 2010)	3,500,000,000
ARREARS OF ARMED FORCES DEATH BENEFITS (2004 - 2010)	1,350,000,000
GROUP LIFE INSURANCE FOR ALL MDAs	4,012,936,122
GROUP LIFE INSURANCE FOR THE NIGERIA POLICE	2,800,363,878
GROUP LIFE INSURANCE FOR ARMED FORCES	1,897,184,735
ADMINISTRATION AND MONITORING OF (OHCSF) GROUP LIFE	36,000,000
PUBLIC SERVICE WAGE ADJUSTMENT FOR MDAs (INCLUDING ARREARS OF PROMOTION AND SALARY INCREASES)	51,284,274,712
OPERATIONS - INTERNAL FOR THE ARMED FORCES	5,107,616,635
JUDGEMENT DEBTS	11,000,000,000
CONTRIBUTION TO INTERNATIONAL ORGANISATIONS INCLUDING WAEC INTERNATIONAL	8,100,000,000

	ASSESSED CONTRIBUTION TO AFRICAN UNION AND OTHERS	4,500,000,000
	EXTERNAL FINANCIAL OBLIGATIONS	11,000,000,000
	MARGIN FOR INCREASES IN COSTS	6,000,000,000
	CONTINGENCY	15,624,000,000
	PUBLIC SERVICE REFORMS (INCLUDING PAYMENT OF SEVERANCE BENEFITS OF CIVIL SERVANTS)	7,500,000,000
	BIO-METRIC VERIFICATION OF PARASTATALS' PENSIONERS	250,000,000
	MULTI YEAR TARIFF ORDER	46,000,000,000
	PHASE I: PROGRAMME AND PROJECT PORTFOLIO MANAGEMENT FOR PILOT MDAs	500,000,000
	MUSLIM/CHRISTIAN PILGRIMAGES	1,800,000,000
	RECURRENT ADJUSTMENT	6,000,000,000
	2012 ELECTION - LOGISTICS SUPPORT	3,000,000,000
	EMPLOYEES COMPENSATION ACT - EMPLOYEES' COMPENSATION FUND	2,600,000,000
	ENTITLEMENTS OF FORMER PRESIDENTS/HEADS OF STATE AND VICE-PRESIDENTS/CHIEFS OF GENERAL STAFF	3,185,100,000
	INSURANCE OF SENSITIVE ASSETS (DATA CENTRES)	3,000,000,000
	VGf RUNNING COSTS	90,000,000
	PRESIDENTIAL AMNESTY PROGRAMME	66,176,411,902
	STIPENDS & FEEDING ALLOWANCE	48,281,229,902
	REINTEGRATION OF NIGER-DELTA EX-MILITANTS	924,900,000
	OPERATIONS COST OF THE PROGRAMME	12,796,462,000
	REINTEGRATION OF TRANSFORMED NIGER-DELTA EX-MILITANTS (2010 ARREARS)	4,173,820,000
	TOTAL SERVICE WIDE VOTES	353,819,921,530
	TOTAL CRF CHARGES	500,515,966,870
	TOTAL RECURRENT (NON-DEBT)	2,425,049,954,640
	SCHEDULE	
	PART D - CAPITAL EXPENDITURE	2012 APPROPRIATIONS
		=N=
HEAD	MINISTRY/DEPARTMENT/AGENCY	
1	PRESIDENCY	15,660,312,363
2	OFFICE OF THE SECRETARY TO THE GOVERNMENT OF THE FEDERATION (SGF)	32,727,541,202
3	YOUTH DEVELOPMENT	7,147,232,697
4	POLICE AFFAIRS	2,645,306,497
5	POLICE FORMATION AND COMMANDS	9,656,295,375
6	WOMEN AFFAIRS	3,215,499,900
7	AGRICULTURE & RURAL DEVELOPMENT	48,191,750,277
8	WATER RESOURCES	75,188,411,862
9	AUDITOR-GENERAL FOR THE FEDERATION	553,280,000
10	INDEPENDENT CORRUPT PRACTICES AND OTHER RELATED OFFENCES COMMISSION	128,440,000
11	DEFENCE/MOD/ARMY/AIR FORCE/NAVY	45,436,143,373

12	EDUCATION	66,833,018,506
13	FEDERAL CAPITAL TERRITORY ADMINISTRATION	46,257,784,097
14	FOREIGN AFFAIRS	7,448,776,613
15	FINANCE	2,118,530,831
16	HEALTH	60,920,219,702
17	TRADE AND INVESTMENT	2,976,071,606
18	INFORMATION	4,758,910,762
19	COMMUNICATION TECHNOLOGY	9,279,682,251
20	INTERIOR	7,558,800,000
21	OFFICE OF THE HEAD OF SERVICE OF THE FEDERATION	4,950,966,988
22	JUSTICE	566,124,000
23	LABOUR AND PRODUCTIVITY	3,166,787,928
24	POWER	75,464,688,374
25	SCIENCE AND TECHNOLOGY	27,311,725,393
26	TRANSPORT	89,119,372,512
27	PETROLEUM RESOURCES	8,125,710,784
28	WORKS	244,963,529,702
29	LANDS & HOUSING	41,919,081,732
30	MINES & STEEL DEVELOPMENT	3,168,680,538
31	AVIATION	43,161,384,933
32	NATIONAL SALARIES, INCOMES & WAGES COMMISSION	247,000,000
33	ENVIRONMENT	14,400,247,131
34	TOURISM, CULTURE & NATIONAL ORIENTATION	3,244,986,894
35	NATIONAL PLANNING COMMISSION	1,045,798,000
36	NATIONAL SPORTS COMMISSION	2,020,597,975
37	OFFICE OF THE NATIONAL SECURITY ADVISER	63,850,401,092
38	NIGER-DELTA	80,922,134,484
39	SPECIAL DUTIES	44,460,000
40	FISCAL RESPONSIBILITY COMMISSION	79,407,068
41	INFRASTRUCTURAL CONCESSION REGULATORY COMMISSION	69,160,000
	SUB-TOTAL: EXECUTIVE	1,156,544,253,441
	SCHEDULE	2012
	PART D - CAPITAL EXPENDITURE CONT'D.	APPROPRIATIONS
		=N=
HEAD	MINISTRY/DEPARMENT/AGENCY	
	FEDERAL EXECUTIVE BODIES	
42	NATIONAL POPULATION COMMISSION	1,959,590,000
43	CODE OF CONDUCT BUREAU	1,131,578,245
44	CODE OF CONDUCT TRIBUNAL	61,500,000
45	PUBLIC COMPLAINTS COMMISSION	560,025,000
46	REVENUE MOBILISATION ALLOCATION & FISCAL COMMISSION	353,859,568
47	FEDERAL CIVIL SERVICE COMMISSION	375,983,459
48	POLICE SERVICE COMMISSION	1,535,000,000
49	FEDERAL CHARACTER COMMISSION	40,000,000
	SUB-TOTAL: FEDERAL EXECUTIVE BODIES	6,017,536,272

	CAPITAL SUPPLEMENTATION	
	TOTAL ALLOCATION:	
	ADJUSTMENT TO CAPITAL COSTS	5,925,000,000

VIABILITY GAP FUND - PPP	7,404,000,000
COUNTERPART FUNDING/UNIDO	6,416,000,000
ARREARS OF COUNTERPART FUNDING	3,000,000,000
QUICK WINS - COMPLETION OF 2008 & 2009 PROJECTS	5,000,000,000
CONDITIONAL GRANTS AND SOCIAL SAFETY NETS (MDGS)	75,990,000,000
MDG SPECIAL PROJECTS	11,600,000,000
SUPPORT TO UNDP MILLENIUM CAMPAIGN PROGRAMME NIGERIA IN AFRICA/AFRICAN PARLIMENTARIAN PROGRAMME	500,000,000
MILLENIUM DEVELOPMENT GOALS MONITORING AND EVALUATION (OSSAP)	3,000,000,000
CONSULTANCY, SURVEY AND SHORT-TERM STUDIES	1,000,000,000
COMMUNICATIONS AND ADVOCACY (MDGs) REPORTS ON 2011 MDGs	1,000,000,000
PAYMENT TO LOCAL CONTRACTORS' DEBT	6,962,473,040
POLICE REFORMS FUND (SHARE OF FGN)	12,350,000,000
BANK OF INDUSTRY - MOFI SHARE OF BANK RECAPITALISATION FOR 2009 & 2010	1,500,000,000
BANK OF AGRICULTURE	1,000,000,000
NIGERIAN EXPORT - IMPORT BANK - SHARE OF EQUITY	1,500,000,000
NATIONAL ECONOMIC RECOVERY FUND	1,000,000,000
SINKING FUND FOR INFRASTRUCTURAL DEVELOPMENT	85,225,043,939
PHCN PRIVATISATION	85,956,000,000
FUNDING OF GALAXY BACKBONE INFRASTRUCTURE	4,057,800,000
MARITIME SECURITY (PICOMSS)	1,482,000,000
NELMCO	16,796,000,000
BULK TRADER	18,760,000,000
TOTAL - CAPITAL SUPPLEMENTATION	357,424,316,979
TOTAL CAPITAL EXPENDITURE	1,519,986,106,691
AGGREGATE EXPENDITURE	4,877,209,156,933

EXPLANATORY MEMORANDUM

A Bill for an Act to authorise the issue from the Consolidated Revenue Fund of the Federation the total sum of **=N=4,877,209,156,933** (Four Trillion, Eight Hundred and Seventy Seven Billion, Two Hundred and Nine Million, One Hundred and Fifty-Six Thousand, Nine Hundred and Thirty-Three Naira) only, of which, **=N=372,593,095,601** (Three Hundred and Seven-Two Billion, Five Hundred and Ninety-Three Million, Ninety-Five Thousand, Six Hundred and One Naira) Only is for Statutory Transfers, **=N=559,580,000,000** (Five Hundred and Fifty-Nine Billion, Five Hundred and Eighty Million Naira) Only is for Debt Service, **=N=2,425,049,954,640** (Two Trillion, Four Hundred and Twenty Five Billion, Forty Nine Million, Nine Hundred and Fifty Four Thousand, Six Hundred and Forty Naira) Only, is for Recurrent (Non-Debt) Expenditure while the balance of **=N=1,519,986,106,691** (One Trillion, Five Hundred and Nineteen Billion, Nine Hundred and Eighty Six Million, One Hundred and Six Thousand, Six Hundred and Ninety One Naira) Only, is for contribution to the Development Fund for Capital Expenditure for the year ending on the 31st day of December, 2012.

FMF	4,648,849,156,932
SURE P	180,000,000,000
TOTAL	4,828,849,156,932
HARMONISED POSITION	4,898,599,980,917
DIFFERENCE	69,750,823,985

DEFENCE/MOD/ARMY/AIR FORCE/NAVY	296,300,203,019	307,299,342,619	7,000,000,000	314,299,342,619	10,999,139,600	IPPIS	ADJUSTMENT
FINANCE	9,760,789,557	10,374,102,918		10,374,102,918	613,313,361	(1,000,860,400)	12,000,000,000
						(36,686,639)	650,000,000
						53,750,823,985	
						44,778,823,985	
					194,510,844,813		