

**HB. 842    APPROPRIATION ACT (AMENDMENT) BILL, 2020**

## ARRANGEMENT OF SECTIONS

*Section:*

1. Issue and appropriation of ₦10,509,654,033,053 from the Consolidated Revenue Fund for 2020
2. Release of funds from the Consolidated Revenue Fund
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. Short Title



**A BILL**

[EXECUTIVE]

FOR

AN ACT TO AMEND THE APPROPRIATION ACT, 2020 TO AUTHORISE THE ISSUE FROM THE CONSOLIDATED REVENUE FUND OF THE FEDERATION THE TOTAL SUM OF ₦10,509,654,033,053 (TEN TRILLION, FIVE HUNDRED AND NINE BILLION, SIX HUNDRED AND FIFTY - FOUR MILLION, THIRTY-THREE THOUSAND, FIFTY-THREE NAIRA) ONLY, OF WHICH ₦398,505,979,362 (THREE HUNDRED AND NINETY EIGHT BILLION, FIVE HUNDRED AND FIVE MILLION, NINE HUNDRED AND SEVENTY-NINE THOUSAND, THREE HUNDRED SIXTY-TWO NAIRA) ONLY, IS FOR STATUTORY TRANSFERS, ₦2,951,710,000,000 (TWO TRILLION, NINE HUNDRED AND FIFTY-ONE BILLION, SEVEN HUNDRED AND TEN MILLION NAIRA) ONLY, IS FOR DEBT SERVICE, ₦4,928,525,467,849 (FOUR TRILLION, NINE HUNDRED AND TWENTY- EIGHT BILLION, FIVE HUNDRED AND TWENTY-FIVE MILLION, FOUR HUNDRED AND SIXTY-SEVEN THOUSAND, EIGHT HUNDRED AND FORTY-NINE NAIRA) ONLY, IS FOR RECURRENT (NON-DEBT) EXPENDITURE WHILE THE SUM OF ₦2,230,912,585,842 (TWO TRILLION, TWO HUNDRED AND THIRTY BILLION, NINE HUNDRED AND TWELVE MILLION, FIVE HUNDRED AND EIGHTY - FIVE THOUSAND, EIGHT HUNDRED AND FORTY-TWO NAIRA) ONLY, IS FOR CONTRIBUTION TO THE DEVELOPMENT FUND FOR CAPITAL EXPENDITURE FOR THE YEAR ENDING ON THE 31ST DAY OF DECEMBER, 2020

[ ] Commence-  
ment.

ENACTED by the National Assembly of the Federal Republic of Nigeria as follows —

- 1           1.—(i) The Accountant-General of the Federation shall, when  
2 authorised to do so by Warrants signed by the Minister charged with  
3 responsibility for finance, pay out of the Consolidated Revenue Fund  
4 of the Federation during the year ending on the 31st day of December  
5 2020, the sums specified by the warrants, not exceeding in the aggregate  
6 ₦10,509,654,033,053 (Ten Trillion, Five Hundred and Nine Billion,  
7 Six Hundred and Fifty - Four Million, Thirty-Three Thousand, Fifty-  
8 Three Naira) only.
- 9           (ii) The amount mentioned in subsection (i) of this section shall

Issue and  
appropriation of  
₦10,509,654,033,053  
from the  
Consolidated  
Revenue Fund  
for 2020.

1 be appropriated to heads of expenditure as indicated in the Schedule  
2 to this Act.

3 (iii) No part of the amount aforesaid shall be released from the  
4 Consolidated Revenue Fund of the Federation after the end of the year  
5 mentioned in subsection (1) of this section.

Release of  
funds from  
the Consoli-  
dated Reve-  
nue Fund.  
Virement

6 2. All amounts appropriated under this Act shall be released  
7 from the Consolidated Revenue Fund of the Federation only for the  
8 purpose specified in the Schedule to this Act.

9 3. In the event that the implementation of any of the projects  
10 intended to be undertaken under this Act cannot be completed without  
11 virement, such virement shall only be effected with the prior approval  
12 of the National Assembly.

Corrigendum.

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

Excess  
Revenue.

18 5.—(i) The Accountant-General of the Federation shall  
19 immediately upon the coming into force of this Bill maintain a separate  
20 record for the documentation of Revenue accruing to the Consolidated  
21 Revenue Fund in excess of oil price benchmark adopted in this Budget.

22 (ii) Such revenues as specified in Sub-section (1) of this section  
23 refers to Revenues accruing from sales of government crude oil in  
24 excess of the approved benchmark price per barrel, the Petroleum  
25 Profit Tax and Royalty on Oil and Gas.

Authorization.

26 6.—(i) No funds shall be paid out of the monies arising from the  
27 record specified in Section (4) except by an Act/approval of the National  
28 Assembly.

29 (ii) The Accountant-General of the Federation shall forward to  
30 the National Assembly full details of funds released to the government  
31 Agencies immediately such funds are released.

1	<b>7.</b> The Minister of Finance shall ensure that funds appropriated	Information on Funds Releases.
2	under this Act are released to the appropriate agencies and or organs	
3	of government as and when due, provided that no funds for any quarter	
4	of the fiscal year shall be deferred without prior waiver from the	
5	National Assembly.	
6	<b>8.</b> The department of government charged with the responsibility	Due Process Certification.
7	of certifying that due processes have been complied with in the	
8	processing of implementation of projects shall ensure that all processes	
9	of approval are completed within the specified period as provided for	
10	in the Public Procurement Act.	
11	<b>9.</b> All Accounting Officers of Ministries, Parastatals and	Information on internally generated revenue.
12	Departments of Government who control heads of expenditures shall	
13	upon the coming into effect of this Bill furnish the National Assembly	
14	on quarterly basis with detailed information on the Internally Generated	
15	Revenue of the agency in any form whatsoever.	
16	<b>10.</b> All Accounting Officers of Ministries, Parastatals and	Information on extra budgetary/ foreign assistance.
17	Departments of government who control heads of expenditures shall	
18	upon the coming into effect of this Bill furnish the National Assembly	
19	on quarterly basis with detailed information on all foreign and or	
20	domestic assistance received from any agency, person or organization	
21	in any form whatsoever.	
22	<b>11.</b> For the purposes of this Bill the term "schedule" includes the	Interpretation.
23	detailed estimates of expenditure attached thereto.	
24	<b>12.</b> This Bill may be cited as the Appropriation Act (Amendment)	Short Title.
25	Bill, 2020.	

## SCHEDULE

2020  
Appropriation Revision  
(₦)

## PART A — STATUTORY TRANSFERS

<i>Head</i>	<i>Statutory Transfers</i>	
1	National Judicial Council	99,000,000,000
2	Niger-Delta Development Commission	44,200,986,326
3	Universal Basic Education	51,120,202,624
4	National Assembly	115,200,000,000
5	Public Complaints Commission	4,230,000,000
6	Independent National Electoral Commission (INEC)	36,000,000,000
7	National Human Right Commission	2,250,000,000
8	North East Development Commission	20,944,689,100
9	Basic Health Care Fund	25,560,101,312
	<b>Total - Statutory Transfers</b>	<b>398,505,979,362</b>

## PART B — DEBT SERVICE

<i>Head</i>	<i>Debt Service</i>	
10	Domestic Debts	1,873,340,000,000
11	Foreign Debts	805,470,000,000
	<b>Sub-Total</b>	<b>2,678,810,000,000</b>
<i>Head</i>	<i>Sinking Fund:</i>	
12	Sinking Fund to Retire Maturing Loans	272,900,000,000
	<b>Sub-Total</b>	<b>272,900,000,000</b>
	<b>Total - Debt Service</b>	<b>2,951,710,000,000</b>

## PART C — RECURRENT (NON-DEBT) EXPENDITURE

<i>Head</i>	<i>Ministry/Department/Agency</i>	
	<b>Executive:</b>	
13	Presidency	42,021,004,850
14	Ministry of Defence	783,933,632,080
15	Ministry of Foreign Affairs	60,295,803,215
16	Federal Ministry of Information and Culture	43,380,100,847
17	Ministry of Interior	212,947,224,395
18	Office of the Head of the Civil Service of the Federation	5,588,075,761

19	Auditor General for the Federation	3,348,824,987
20	Ministry of Police Affairs	393,834,064,381
21	Ministry of Communication Technology	12,680,829,990
22	Office of the National Security Adviser	115,565,313,827
23	Infrastructure Concessionary Regulatory Commission	1,067,011,960
24	Office of the Secretary to the Government of the Federation	55,780,613,609
25	Ministry of Special Duties and Inter - Governmental Affairs	2,679,278,538
26	Federal Ministry of Agriculture and Rural Development	57,964,818,432
27	Federal Ministry of Finance, Budget and National Planning	18,565,600,809
28	Federal Ministry of Industry, Trade and Investment	14,512,339,448
29	Federal Ministry of Labour and Employment	10,892,931,075
30	Federal Ministry of Science and Technology	41,738,109,838
31	Federal Ministry of Transport	12,359,859,095
32	Federal Ministry of Aviation	6,666,595,065
33	Federal Ministry of Power	5,458,108,512
34	Ministry of Petroleum Resources	75,548,699,111
35	Ministry of Mines and Steel Development	10,361,416,769
36	Federal Ministry of Works and Housing	22,966,885,146
37	National Salaries, Incomes and Wages Commission	759,173,387
38	Fiscal Responsibility Commission	274,613,171
39	Federal Ministry of Water Resources	8,539,242,683
40	Federal Ministry of Justice	23,895,243,117
41	Independent Corrupt Practices and Related Offences Commission	6,583,402,019
42	Federal Capital Territory Administration	—
43	Ministry of Niger Delta Affairs	1,743,159,018
44	Federal Ministry of Youth and Sports Development	162,210,043,802
45	Federal Ministry of Women Affairs	1,373,039,283
46	Federal Ministry of Education	479,568,158,460
47	Federal Ministry of Health	336,597,463,881
48	Federal Ministry of Environment	17,701,929,679
49	National Population Commission	6,078,400,830
50	Federal Ministry of Humanitarian Affairs, Disaster Management and Social Development	3,750,103,643
	<b>Sub-Total: Executive</b>	<b>3,059,231,114,713</b>
	<b>Federal Executive Bodies:</b>	
51	Code of Conduct Bureau	2,175,261,924
52	Code of Conduct Tribunal	663,675,664
53	Federal Character Commission	2,645,653,751
54	Federal Civil Service Commission	1,003,902,788
55	Police Service Commission	722,067,628

56	Revenue Mobilisation, Allocation and Fiscal Commission	2,121,371,188
	<b>Sub-Total: Federal Executive Bodies</b>	<b>9,331,932,943</b>
	<b>Government Owned Enterprises</b>	<b>308,412,676,814</b>
	<b>Pension, Gratuities and Retirees Benefits</b>	
	<b>Total Allocation:</b>	<b>536,717,450,127</b>
	<b>Office of the Head of Civil Service (Civilian Pension)</b>	<b>48,897,287,441</b>
57	Gratuities	2,300,000,000
58	Pensions	46,467,287,441
	Pension Running Cost	130,000,000
	<b>Military Pensions and Gratuities (DMP)</b>	<b>217,593,565,984</b>
59	Pensions	126,492,195,623
60	Expected Retirees	17,917,600,447
61	Death Benefits	23,191,554,357
62	Administrative Charges/Runing Cost	150,000,000
64	Medical Retirees	1,259,074,576
65	Arrears of 2017 - 2018 Pension	43,800,692,518
66	Arrears of 2017 - 2018 Gratuity	4,782,448,463
	<b>NHIS - Military Retirees</b>	<b>10,478,000,762</b>
68	NHIS - Military Retirees - Arrears 2014 - 2018	5,953,077,216.2
69	NHIS - Military Retirees - Including Arrears	4,524,923,545.7
	<b>DIA Civilian Staff Pension and Gratuities</b>	<b>400,255,916</b>
70	Pension (2018 Arrears)	30,267,023
71	Pension	66,089,619
72	Gratuity (2018 Arrears)	3,597,633
73	Gratuity	270,301,641
75	Administrative Charges (Including Verification)	30,000,000
	<b>Police Pensions and Gratuities</b>	<b>7,408,000,000</b>
76	Pensions	7,308,000,000
77	Pension Running Cost	100,000,000
	<b>Customs, Immigration and Prisions Pension Office</b>	<b>8,311,000,000</b>
78	Pensions	8,211,000,000
79	Pension Running Cost	100,000,000
	<b>Universities Pension Including Arrears</b>	<b>13,629,524,126</b>
80	Pensions	13,629,524,126



*Appropriation Act (Amendment)*

2020 No. C 1063

	<b>Parastatals Pension and Railway Pensions</b>	<b>26,756,754,031</b>
81	Pensions	26,756,754,031
	<b>Department of State Security</b>	<b>13,160,158,718</b>
84	Pensions (Including Arrears)	9,007,377,311
85	Gratuity	3,886,521,784
86	Death Benefits	266,259,623
	<b>Nigeria Intelligence Agency</b>	<b>4,365,518,550</b>
87	Pensions/Dependants Benefits	4,265,518,550
88	Pension Running Cost	100,000,000
	<b>NELMCO</b>	<b>16,879,348,775</b>
89	NELMCO Pensions/Arrears	16,879,348,775
	<b>Other Pensions</b>	<b>168,838,035,824</b>
90	Arrears of Pension Liabilities	23,875,609,666
91	Arrears of 33% Increase in Pension Rates	—
92	Defunct Privatised Agencies Pension	17,161,129,529
93	Payment Into Redemption Fund	89,548,062,654
94	Pension Protection Fund	10,000,000,000
95	Benefits of Retired Heads of Service and Permanent Secretaries and Professors	4,502,491,809
96	Severance Benefits to Retired Heads of Government Agencies and Parastatals	1,000,000,000
97	Entitlements of Former Presidents/Heads of States and Vice Presidents/Chief of General Staff	2,300,000,000
98	Payment of Outstanding Terminal Benefits of Nigeria Airways Ex-Workers	16,566,787,166
99	Arrears for Vehicles for Retired/discharged Personnel (2017, 2018, 2019)	3,883,955,000
	<b>Other Service - Wide Votes</b>	<b>1,014,832,293,253</b>
100	Payment of Outstanding Death Benefit to Civil Servants/Police	5,000,000,000
101	Group Life Assurance for All MDAs Including DSS/insurance of Sensitive Assets/corpers Plus Administration Monitoring	15,000,000,000
102	Public Service Wage Adjustment for Mdas (Including Arrears of Promotion and Salary Increases and Payment of Severance Benefits and Minimum Wage	

	Related Adjustments)	200,000,000,000
103	Military Operations: Lafiya Dole and Other Operations of the Armed Forces	75,000,000,000
104	Settlement of MDAs Electricity Bills	4,000,000,000
105	Ippis Capturing	1,000,000,000
106	Payment for Outsourced Services	3,000,000,000
107	Margin for Increases in Costs and Recurrent Adjustment Costs	3,000,000,000
108	Presidential Amnesty Programme: Reintegration of Transformed Ex-Militants	65,000,000,000
109	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
110	Special Intervention Programme (Recurrent) - NSIO	350,000,000,000
111	Contingency (Recurrent)	15,000,000,000
112	International Sporting Competitions	5,000,000,000
113	TSA Operations	2,000,000,000
114	Employee Compensation Act - Employees Compensation Fund	3,000,000,000
115	Contributions to International Organisations	10,000,000,000
117	GAVI/Immunisation	22,734,412,586
119	Additional Support for Universities	20,000,000,000
121	Take Off Grant for the Establishment of the NIA Pension Board	500,000,000
121	COVID-19 Crisis Intervention Fund	213,597,880,667
	<b>Total CRF Charges:</b>	<b>1,551,549,743,380</b>
	<b>Total Recurrent (Non-Debt)</b>	<b>4,928,525,467,849</b>

## PART D — CAPITAL EXPENDITURE

*Head Ministry/Department/Agency*

<b>Executive:</b>		
122	Presidency	10,012,099,316
123	Ministry of Defence	115,977,543,505
124	Ministry of Foreign Affairs	6,141,311,207
125	Federal Ministry of Information and Culture	4,934,616,549
126	Ministry of Interior	32,927,646,442
127	Office of the Head of the Civil Service of the Federation	1,307,059,172
128	Auditor General for the Federation	41,147,530
129	Ministry of Police Affairs	15,909,986,864
130	Ministry of Communication Technology	3,584,317,144
131	Office of the National Security Adviser	26,461,119,323

132	Infrastructure Concessionary Regulatory Commission	90,351,688
133	Office of the Secretary to the Government of the Federation	19,088,599,421
134	Special Duties and Inter - Governmental Affairs	1,143,664,005
135	Federal Ministry of Agriculture and Rural Development	79,012,520,694
136	Federal Ministry of Finance, Budget and National Planning	3,608,747,903
137	Federal Ministry of Industry, Trade and Investment	23,678,371,466
138	Federal Ministry of Labour and Employment	12,070,444,519
139	Federal Ministry of Science and Technology	42,416,438,064
140	Federal Ministry of Transport	106,661,510,261
141	Federal Ministry of Aviation	44,270,830,824
142	Federal Ministry of Power	127,223,689,363
143	Ministry of Petroleum Resources	2,708,577,647
144	Ministry of Mines and Steel Development	7,592,708,617
145	Federal Ministry of Works and Housing	256,734,983,667
146	National Salaries, Incomes and Wages Commission	95,058,399
147	Fiscal Responsibility Commission	115,579,020
148	Federal Ministry of Water Resources	76,581,526,058
149	Federal Ministry of Justice	3,338,176,859
150	Independent Corrupt Practices and Related Offences Commission	150,063,400
151	Federal Capital Territory Administration	29,657,154,360
152	Ministry of Niger Delta Affairs	20,650,841,499
153	Federal Ministry of Youth and Sports Development	2,601,731,718
154	Federal Ministry of Women Affairs	4,119,754,504
155	Federal Ministry of Education	67,865,809,021
156	Federal Ministry of Health	44,732,174,920
157	Federal Ministry of Environment	10,374,796,829
158	National Population Commission	1,901,978,275
159	Federal Ministry of Humanitarian Affairs, Disaster Management and Social Development	57,858,851,314
	<b>Sub-Total: Executive</b>	<b>1,263,641,781,368</b>
	<b>Federal Executive Bodies:</b>	
160	Code of Conduct Bureau	297,904,492
161	Code of Conduct Tribunal	26,321,943
162	Federal Character Commission	141,704,074
163	Federal Civil Service Commission	23,062,977
164	Police Service Commission	377,500,835
165	Revenue Mobilisation, Allocation and Fiscal Commission	93,895,011
	<b>Sub-Total: Federal Executive Bodies</b>	<b>960,389,332</b>

	Government-Owned Enterprises	141,170,085,810
	Multilateral/Bilateral Loan Funded Projects	387,298,800,000
	<b>Capital Supplementation:</b>	
166	Fgn Special Intervention Programme (Capital)	20,000,000,000
168	Counterpart Funding for Donor Support Programmes Including Global Fund	5,500,000,000
169	Payment of Local Contractors' Debts/Other Liabilities	11,286,447,500
170	Galaxy Backbone	4,000,000,000
171	GIFMIS/IPPIS Capital	5,000,000,000
172	Ossap: Special Projects	6,000,000,000
173	Ossap - SDGs: Payment of Ongoing Projects	—
174	Ossap - SDGs: Social Safety Net	—
	OSSAP: Social Safety Net	16,000,000,000
	OSSAP: Conditional Grants to States	10,000,000,000
	OSSAP: Payment of On-going Projects	8,000,000,000
175	OSSAP - SDGs: SDG Projects 1	7,970,000,000
178	Recapitalisation of Development Finance Institutions	—
180	Zonal Intervention Projects	100,000,000,000
181	Head of Service (Federal Government Staff Housing Loans Board)	2,500,000,000
182	Subscription to Shares in International Organisations	5,000,000,000
183	National Development Plans (Federal Ministry of Finance, Budget and National Planning)	1,500,000,000
184	Capital Exigencies/Adjustment to Capital Cost	7,196,000,000
185	Contingency (Capital)	10,000,000,000
186	Grants and Donor Funded Projects	42,955,200,000
187	Presidential Enabling Business Environment Council (PEBEC)	500,000,000
188	Grants to BOI to Support Low Interest Lending to SMES	10,000,000,000
189	Refund for the Acquisition of Yola DISCO	26,901,762,500
190	Special Intervention Fund	20,000,000,000
191	Constitution Review	1,000,000,000
192	CPA	500,000,000
193	FGN Intervention in Zamfara/Katsina/Borno	1,500,000,000
194	Falcon Eye Project (Office of the National Security Adviser)	10,000,000,000
195	Construction of National Assembly Library (NLIDS)	2,000,000,000
196	Digitization Archival for Supreme Court Proceedings and Judgments	2,500,000,000
196	COVID-19 Crisis Intervention Fund - Incremental Capital	100,032,119,333
	<b>Total Capital Supplementation:</b>	<b>437,841,529,333</b>
	<b>Total Capital Expenditure</b>	<b>2,230,912,585,842</b>
	<b>Aggregate Expenditure</b>	<b>10,509,654,033,053</b>

## EXPLANATORY MEMORANDUM

This Bill seeks to amend the Appropriation Act, 2020 to authorise the issue from the Consolidated Revenue Fund of the Federation the total sum of ₦10,509,654,033,053 (Ten Trillion, Five Hundred and Nine Billion, Six Hundred and Fifty - Four Million, Thirty-Three Thousand, Fifty-Three Naira) only, of which ₦398,505,979,362 (Three Hundred and Ninety Eight Billion, Five Hundred and Five Million, Nine Hundred and Seventy-Nine Thousand, Three Hundred Sixty-Two Naira) only, is for Statutory Transfers, ₦2,951,710,000,000 (Two Trillion, Nine Hundred and Fifty-One Billion, Seven Hundred and Ten Million Naira) only, is for Debt Service, ₦4,928,525,467,849 (Four Trillion, Nine Hundred and Twenty-Eight Billion, Five Hundred and Twenty-Five Million, Four Hundred and Sixty-Seven Thousand, Eight Hundred and Forty-Nine Naira) only, is for Recurrent (Non-Debt) Expenditure while the sum of ₦2,230,912,585,842 (Two Trillion, Two Hundred and Thirty Billion, Nine Hundred and Twelve Million, Five Hundred and Eighty - Five Thousand, Eight Hundred and Forty-Two Naira) only, is for contribution to the Development Fund for Capital Expenditure for the year ending on the 31st day of December, 2020.

