

**APPROPRIATION ACT 2004**

**ARRANGEMENT OF SECTIONS**

**SECTION**

1. Issue and Appropriation of =N=1,302,523,844,588.00 from the Consolidated Revenue Fund for 2004
2. Release of funds from Consolidated Revenue
3. Virement
4. Excess Revenue
5. Special Fund Account
6. Authorisation
7. Monthly Report
8. Waiver not to incur expenditure
9. Short Title

**Schedule**

Part A- Statutory Transfers

Part B- Debt Service

Part C- Recurrent (Non-Debt) Expenditure

Part D- Capital Expenditure

## APPROPRIATION ACT 2004

AN ACT TO AUTHORISE THE ISSUE FROM THE CONSOLIDATED REVENUE FUND OF THE FEDERATION THE TOTAL SUM OF =N=1,302,523,844,588.00 (ONE TRILLION, THREE HUNDRED AND TWO BILLION, FIVE HUNDRED AND TWENTY THREE MILLION, EIGHT HUNDRED AND FORTY FOUR THOUSAND, FIVE HUNDRED AND EIGHTY EIGHT NAIRA) ONLY OF WHICH THE SUM OF =N=44,000,000,000.00 (FORTY FOUR BILLION NAIRA) ONLY IS FOR STATUTORY TRANSFERS AND THE SUM OF =N=369,369,000,000.00 (THREE HUNDRED AND SIXTY NINE BILLION, THREE HUNDRED AND SIXTY NINE MILLION NAIRA) ONLY IS FOR DEBT SERVICE, WHILE THE SUM OF =N=539,286,472,751.00 (FIVE HUNDRED AND THIRTY NINE BILLION, TWO HUNDRED AND EIGHTY SIX MILLION, FOUR HUNDRED AND SEVENTY TWO THOUSAND, SEVEN HUNDRED AND FIFTY ONE NAIRA) ONLY IS FOR RECURRENT (NON-DEBT) EXPENDITURE AND THE BALANCE OF =N=349,868,371,837.00 (THREE HUNDRED AND FORTY NINE BILLION, EIGHT HUNDRED AND SIXTY EIGHT MILLION, THREE HUNDRED AND SEVENTY ONE THOUSAND, EIGHT HUNDRED AND THIRTY SEVEN NAIRA) ONLY IS FOR CONTRIBUTION TO THE DEVELOPMENT FUND FOR CAPITAL EXPENDITURE OF THE GOVERNMENT OF THE FEDERATION FOR THE YEAR ENDING 31ST DECEMBER, 2004.

**ENACTED** by the National Assembly of the Federal Republic of Nigeria as follows:-

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 31st December 2004 the sums specified by the warrants, not exceeding in the aggregate =N=1,302,523,844,588.00 (One Trillion, Three Hundred and Two Billion, Five Hundred and Twenty Three Million, Eight Hundred and Forty Four Thousand, Five Hundred and Eighty Eight Naira) Only. Issue and appropriation of =N=1,302,523,844,588 from the Consolidated Revenue Fund for 2004  
  
(2) The amount mentioned in subsection (1) of this section shall be appropriated to heads of expenditure as indicated in the Schedule to this Act.  
(3) No part of the amount aforesaid shall be issued from the Consolidated Revenue Fund of the Federation after the end of the year mentioned in subsection (1) of this section.
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 Schedule to this Act. Release of funds from the Consolidated Revenue Fund.
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. Virement
4. (1) The Accountant-General of the Federation shall immediately upon the coming into force 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. Excess Revenue  
  
(2) Such revenues as specified in Sub-Section (1 ) of this section refers to Revenues accruing from sales of government crude in excess of \$25.00 per barrel
5. The Accountant-General of the Federation shall immediately upon the coming into force of this Act create an Account in the Central Bank of Nigeria for all monies accruing into the Consolidated Revenue Fund of the Federal Government; from the Special Funds impounded by Executive Order of the President of the Federal Republic of Nigeria. Special Fund Account
6. No fund shall be paid out of the monies arising from the record specified in section (4) and / or the Account specified in Section (5) of this Account except by an Act of the National Assembly.

Authorisation

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|----|---|---------------------------------|
| 7. | (1) The Accountant-General of the Federation and the Governor of Central Bank of Nigeria shall immediately upon the coming into force of this Act furnish the National Assembly, on a monthly basis, the status of the record as referred to in Section (4) and Account referred to in Section (5) and all other government Accounts. | Monthly Report                  |
|    | (2) All Accounting Officers of Ministries, Parastatals and departments of government who control heads of expenditure shall present to the National Assembly quarterly reports detailing the progress of implementation of the provisions of this Act.  | Quarterly Report                |
| 8. | Where, due to revenue shortfall, amounts appropriated under this Act cannot be funded, the Minister of Finance shall seek from the National Assembly a waiver not to incur such expenditure.  | Waiver not to incur expenditure |
| 9. | This Act may be cited as the Appropriation Act 2004.  | Short Title                     |

**SCHEDULE  
PART A - STATUTORY TRANSFERS  
AND OTHER INSTITUTIONAL TRANSFERS**

		<b>2004 APPROPRIATION</b>
<b>A1</b>	<b>STATUTORY TRANSFERS</b>	
	National Judicial Council	30,000,000,000
	Niger Delta Development Commission	14,000,000,000
	Grants to States	0
	<b>Sub-Total</b>	<b>44,000,000,000</b>
<b>A2</b>	<b>OTHR TRANSFERS FOR APPROPRIATION</b>	
	Education Tax Fund	18,000,000,000
	7% Port Subcharge	11,761,000,000
	Custom Levies	23,363,500,000
	Joint Venture Cash Calls	435,200,000,000
	<b>Sub-Total</b>	<b>488,324,500,000</b>
	<b>Total</b>	<b>532,324,500,000</b>

**SCHEDULE  
PART B - DEBT SERVICE  
CREDITOR/TYPE OF INSTRUMENT**

		<b>2004 APPROPRIATION</b>
	Temporary Overdrafts	11,200,000,000
	Treasury Bills	121,314,000,000
	Treasury Bonds	40,142,000,000
	Development Stocks	153,000,000
	FGN Bond	12,960,000,000
	FGN Bond - New Issues	0
	<b>Total Domestic Debt Service</b>	<b>185,769,000,000</b>
	Paris Club	148,792,160,000
	Multilateral	58,888,000,000
	London Club	12,256,320,000
	Promissory Note	23,280,480,000
	Non-Paris Club	1,583,040,000
	<b>TOTAL FOREIGN DEBTS SERVICE</b>	<b>244,800,000,000</b>
	FGN share of foreign debts - 75%	183,600,000,000
	<b>TOTAL- FGN DEBT SERVICE</b>	<b>369,369,000,000</b>

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**SCHEDULE**  
**PART C - RECURRENT NON-DEBT EXPENDITURE**

MINISTRY/DEPARTMENT/AGENCY	2004 APPROPRIATION
<b>PRESIDENCY:</b>	
State House	6,275,138,780
Office of the Vice President	849,089,167
Part II Parastatals	1,766,205,299
Economic and Financial Crimes Commission	452,630,432
State Protocol	342,524,022
Secretary to the Government of the Federation	1,637,980,781
Office of National Security Adviser and Intelligence Community	13,063,974,574
National Planning Commission	986,089,141
Federal Office of Statistics	1,105,270,049
Other Agencies/Parastatals in the Presidency	8,820,872,544
<b>Sub-Total</b>	<b>35,299,774,789</b>
National Assembly Office (Part I)	2,553,536,999
National Assembly Service Commission	212,537,517
PAC Secretariat House	72,500,000
PAC Secretariat Senate	72,500,000
House of Representatives	16,676,533,426
Senate	11,241,962,802
Legislative Aides	1,399,753,591
<b>Sub-Total</b>	<b>32,229,324,335</b>
Ministry of Inter-Governmental Affairs and Special Duties	684,000,000
Police Formation and Commands	63,776,205,618
Ministry of Women Affairs	12,533,347,816
Agriculture & Natural Resources	8,434,349,367
Office of Auditor-General for the Federation	1,358,292,151
Code of Conduct Bureau	525,300,410
Water Resources & Rural Development	3,291,276,462
Defence	65,400,230,288
National Population Commission	2,423,291,153
<b>Sub-Total</b>	<b>158,426,293,265</b>
<b>EDUCATION</b>	
Main (part 1)	2,285,865,899
Parastatals (part II)	2,239,866,251
Unity School (part III)	8,798,843,615
Unity School Meal Subsidy	2,600,000,000
Education part IV (NUC)	36,377,052,062
(Direct Teaching/ Labouratory Costs)	3,250,000,000
(Special Grant NUGA Games)	0
Education part V (NBTE)	9,883,558,510
(Direct Teaching/ Labouratory Costs)	0
Education part VI : Commission for Colleges of Education	6,121,027,920
(Direct Teaching/ Labouratory Costs)	0
Education part VII : National Library of Nigeria	388,588,525
Universal Basic Education Part IX	273,084,057
Education Instructional Materials	0
Primary Education	0
Nomadic Education Instructional Materials	0
<b>Sub-Total</b>	<b>72,217,886,839</b>
Foreign Affairs part I	3,922,571,561
Foreign Affairs part II	10,500,000,000
<b>Sub-Total</b>	<b>14,422,571,561</b>
Finance	13,496,407,044
Health	33,377,376,511

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Industry	2,183,795,836
Information and National Orientation Agency	8,927,626,447
Internal Affairs	22,758,408,837
Office of the Head of Service of the Federation	2,863,526,467
Justice	2,820,202,226
Labour and Productivity	3,552,305,043
Power and Steel	4,311,614,817
Science and Technology and 41 Parastatals	3,352,167,903
Sports and Social Development	2,879,074,575
Public Complaints Commission	759,339,624
Federal Civil Service Commission	433,228,520
Commerce	2,225,383,801
Transport	3,074,042,133
Petroleum Resources Part I (HQ)	482,325,917
Petroleum Resources Part II ( PTI)	1,860,885,490
Petroleum Resources Part III (DPRS)	4,658,964,864
Petroleum Products Pricing and Regulatory Agency	0
Petroleum Equalisation Fund Management	0
Nigerian Nuclear Regulatory Authority	0
Works	15,523,842,560
Housing	5,147,664,923
Communications	3,553,253,586
Consolidated Revenue Fund Charges. Excluding Debt Charges	70,103,249,081
Independent National Electoral Commission	4,087,371,795
Contingencies	500,000,000
Service-Wide Votes	1,001,000,000
Ministry of Solid Minerals	1,223,420,899
Aviation	1,039,063,666
National Salaries and Wages Commission	147,466,933
Federal Character Commission	921,107,669
Office of the Minister of Cooperation & Integration in Africa	342,096,741
Ministry of Environment	2,570,898,363
Ministry of Police Affairs and Police Pension Office	1,622,956,879
Culture and Tourism	2,421,466,085
National Revenue Mobilisation Fiscal and Allocation Commission	635,044,967
Independent Corrupt Practices and Other Related Offences Commissions	334,041,761
Sinking Fund for Payment of Judgement Debt by Ministry of Justice	0
Emergency/Disasters Fund (Contingency)	0
Margin for Increased Costs	500,000,000
Professional Allowances (Institutions and Research Centres)	1,000,000,000
<b>Sub-Total</b>	<b>226,690,621,963</b>
<b>TOTAL RECURRENT</b>	<b>539,286,472,751</b>

**APPROPRIATION ACT 2004**  
**SCHEDULE**  
**PART D - CAPITAL EXPENDITURE**  
**MINISTRY/DEPARTMENT/AGENCY**

	<b>2004</b>
	<b>APPROPRIATION</b>
	<b>=N=</b>
<b>The EXECUTIVE</b>	
Agriculture and Rural Development	10,550,000,000
Auditor-General for the Federation	51,000,000
Aviation	4,620,700,000
Co-operation and Integration in Africa	424,000,000
Commerce	1,170,000,000
Communication	2,680,000,000
Culture and Tourism	1,500,000,000
Defence	10,657,110,640
Education	21,550,000,000
Employment, Labour and Productivity	750,000,000
Environment	909,875,000
Ministry of Federal Capital Territory	32,970,000,000
Finance	3,970,000,000
Foreign Affairs	3,000,000,000
Head of Service of the Federation Including Federal Housing Loans Board	1,817,328,000
Health	26,410,000,000
Housing	2,848,500,000
Industry	1,388,500,000
Information	4,065,000,000
Internal Affairs	6,124,880,000
Intergovernmental Affairs and Special Duties	245,000,000
Justice	860,000,000
Police Affairs/Police Force	10,000,000,000
Petroleum Resources	150,000,000
Power and Steel	54,624,000,000
Science and Technology	5,701,000,000
Secretary to the Government of the Federation	4,851,000,000
Solid Minerals Development	4,008,250,000
Sports and Social Development	1,000,000,000
State House	10,906,810,000
Office of the National Security Adviser	3,000,000,000
Transport	2,450,000,000
Water Resources	37,497,754,831
Women and Youth Development	785,248,680
Works	46,607,064,300
National Planning Commission	1,297,000,000
Revenue Mobilisation, Allocation And Fiscal Commission	0
Independent Corrupt Practices Commission	100,000,000
<b>TOTAL Executive</b>	<b>321,832,371,837</b>
Code of Conduct Bureau	50,000,000
Federal Civil Service Commission	50,000,000
Federal Character Commission	50,000,000
Independent National Electoral Commission	1,700,000,000
<b>TOTAL Statutory Agencies</b>	<b>1,850,000,000</b>
<b>Capital Supplementation:-</b>	
<b>National Boundary Commission:</b>	
Regular Capital Projects	200,000,000
Special Projects:	5,000,000,000
<b>Sub-Total: National Boundary Commission</b>	<b>5,200,000,000</b>
Counterpart Funding	1,328,000,000
EU Counterpart Funding of Euro 2m to the EDF Project (National Assembly).	400,000,000
Funding Support for UNDP Assistance Projects	272,000,000

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Adjustment to Capital Costs	500,000,000
2005 National Census Exercise	5,000,000,000
Payments of Debts to Contractors	7,500,000,000
Development/Rehabilitation of Military Barracks	2,000,000,000
FGN Equity Contribution to African Re-Insurance	686,000,000
FGN Equity Contribution to New Nigeria Newspaper	300,000,000
Contingency Funds	500,000,000
<b>Sub-Total:</b>	<b>18,486,000,000</b>
<b>TOTAL Capital Supplementation</b>	<b>23,686,000,000</b>
<b>The LEGISLATURE</b>	
National Assembly Office	483,000,000
Senate	784,000,000
House of Representatives	1,183,000,000
National Assembly Service Commission	50,000,000
<b>TOTAL National Assembly</b>	<b>2,500,000,000</b>
<b>GRAND TOTAL (Capital Expenditure)</b>	<b>349,868,371,837</b>
<b>GRAND TOTAL</b>	<b>889,154,844,588</b>

## APPROPRIATION ACT 2004

### EXPLANATORY MEMORANDUM

This Bill provides for the issue out of the Consolidated Revenue Fund of the Federation the sum of =N=**1,302,523,844,588** (One Trillion, Three Hundred and Two Billion, Five Hundred and Twenty Three Million, Eight Hundred and Forty Four Thousand, Five Hundred and Eighty Eight Naira) only fo which the sum of =N=**44,000,000,000** (Forty Four Billion Naira) only is for Statutory Transfers and the sum of =N=**369,369,000,000** (Three Hundred and Sixty Nine Billion, Three Hundred and Sixty Nine Million Naira) only is for Debt Service, while the sum of =N=**539,286,472,751** (Five Hundred and Thirty Nine Billion, Two Hundred and Eighty Six Million, Four Hundred and Seventy Two Thousand, Seven Hundred and Fifty One Naira) only is for Recurrent (Non-Debt) Expenditure and the Balance of =N=**349,868,371,837** (Three Hundred and Forty Nine Billion, Eight Hundred and Sixty Eight Million, Three Hundred and Seventy One Thousand, Eight Hundred and Thirty Seven Naira) only is for Contribution to the Development Fund for Capital Expenditure of the Government of the Federation for the Year Ending 31st December, 2004.