

THE APPROPRIATION ACT 2005

ARRANGEMENT OF CLAUSES

CLAUSES

1. Issue and Appropriation of =N= 1,799,938,243,138.00 from the Consolidated Revenue Fund for 2005.
2. Release of funds from the Consolidated Revenue Fund of the Federation
3. Virement
4. Excess Revenue
5. Special Fund Account
6. Authorisation
7. (i) Monthly Report
(ii) Quarterly Report
8. Waiver not to incur expenditure
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Schedule

Part A- Statutory Transfers

Part B- Debt Service

Part C- Recurrent (Non-Debt) Expenditure

Part D- Capital Expenditure



FEDERAL REPUBLIC OF NIGERIA

AN ACT

FOR

AN ACT TO AUTHORISE THE ISSUE FROM THE CONSOLIDATED REVENUE FUND OF THE FEDERATION THE TOTAL SUM OF =N=1,799,938,243,138.00 (ONE TRILLION, SEVEN HUNDRED AND NINETY NINE BILLION, NINE HUNDRED AND THIRTY EIGHT MILLION, TWO HUNDRED AND FORTY THREE THOUSAND, ONE HUNDRED AND THIRTY EIGHT NAIRA) ONLY OF WHICH THE SUM OF =N=89,600,000,000.00 (EIGHTY NINE BILLION, SIX HUNDRED MILLION NAIRA) ONLY IS FOR STATUTORY TRANSFERS AND THE SUM OF =N=355,723,000,000.00 (THREE HUNDRED AND FIFTY FIVE BILLION, SEVEN HUNDRED AND TWENTY THREE MILLION NAIRA) ONLY IS FOR DEBT SERVICE, WHILE THE SUM OF =N=737,330,997,094.00 (SEVEN HUNDRED AND THIRTY SEVEN BILLION, THREE HUNDRED AND THIRTY MILLION, NINE HUNDRED AND NINETY SEVEN THOUSAND, NINETY FOUR NAIRA) ONLY IS FOR RECURRENT (NON-DEBT) EXPENDITURE AND THE BALANCE OF =N=617,284,246,044.00 (SIX HUNDRED AND SEVENTEEN BILLION, TWO HUNDRED AND EIGHTY FOUR MILLION, TWO HUNDRED AND FORTY SIX THOUSAND, FORTY FOUR NAIRA) ONLY IS FOR CONTRIBUTION TO THE DEVELOPMENT FUND FOR CAPITAL EXPENDITURE OF THE GOVERNMENT OF THE FEDERATION FOR THE YEAR ENDING 31ST DECEMBER, 2005.

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 2005 the sums specified by the warrants, not exceeding in the aggregate =N=1,799,938,243,138.00 (ONE TRILLION, SEVEN HUNDRED AND NINETY NINE BILLION, NINE HUNDRED AND THIRTY EIGHT MILLION, TWO HUNDRED AND FORTY THREE THOUSAND, ONE HUNDRED AND THIRTY EIGHT NAIRA) **Issue and Appropriation of =N=1,799,938,243,138.00 from the Consolidated Revenue Fund for 2005.**
- (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.

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| 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.

(2) Such revenues as specified in Sub-Section (1) of this section refers to Revenue accruing from sales of government crude in excess of \$30 per barrel. | Excess Revenue |
| 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 acruing 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 Funds Account |
| 6. | No funds 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 |
| 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.

(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. | Monthly Report

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 2005. | Short Title |

**SCHEDULE
PART A - STATUTORY TRANSFERS**

		2005
HEAD	STATUTORY TRANSFERS	APPROPRIATION
1	National Judicial Council	33,000,000,000
2	Niger Delta Development Commission	28,800,000,000
3	Universal Basic Education	27,800,000,000
	Total: Statutory Transfer	89,600,000,000

**SCHEDULE
PART B - DEBT SERVICE**

		2005
HEAD	NATURE OF DEBT	APPROPRIATION
1	Domestic Debts	185,749,000,000
2	Foreign Debts	169,974,000,000
	Total: Debt Services	355,723,000,000

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

2005

HEAD	MINISTRY/DEPARTMENT/AGENCY	APPROPRIATION
200000	Presidency	36,844,722,924
210000	Intergovernmental Affairs , Special Duties and Youth Development	13,978,105,946
230000	Police Affairs/Police Force	1,552,191,633
230050	Police Formation & Command	71,169,812,145
240000	Women Affairs	766,262,913
250000	Agriculture & Rural Development	10,858,759,540
260000	Office of the Auditor-General of the Federation	2,763,634,079
280000	Independent Corrupt Practices and Other Related Offences Commissions	633,761,688
290000	Water Resources	2,750,554,215
300000	Defence/MOD/Army/Airforce/Navy	90,333,808,875
310000	National Population Commission	2,864,556,397
320000	Education	92,594,737,799
330000	Federal Capital Territory	0
340000	Foreign Affairs	4,560,476,987
340002	Foreign Affairs- Overseas Missions	25,061,379,329
350000	Finance	8,067,279,190
360000	Health	50,032,826,091
370000	Industry	1,589,623,177
380000	Information and National Orientation	11,392,757,436
390000	Internal Affairs	32,008,254,972
400000	Office of the Head of Service of the Federation	3,859,687,401
410000	Justice	4,663,239,670
420000	Labour and Productivity	3,922,415,245
430000	Power and Steel	2,179,762,115
440000	Science and Technology	5,829,992,689
450000	Sports and Social Development	2,909,989,897
460000	Public Complaints Commission	819,940,651
480000	Commerce	1,896,422,775
490000	Ministry of Transport	2,869,727,464
500000	Petreoleum Resources	6,644,841,036
510000	Works	21,615,893,309
520000	Communication	3,874,172,978
530000	Housing & Urban Development	4,819,626,334
580000	Solid Minerals Development	1,806,476,325
590000	Aviation	1,036,940,005
600000	National Salaries and Wages Commission	134,317,568
620000	Environment	2,712,521,104
630000	Co-operation and Integration in Africa	484,894,555
640000	Revenue Mobilisation Fiscal & Allocation Commission	643,442,691
650000	Culture and Tourism	4,055,132,604
700000	Office of the National Security Adviser	14,160,607,965
	TOTAL EXECUTIVE	550,763,549,717
	FEDERAL EXECUTIVE BODIES	
470000	Federal Civil Service Commission	398,735,187
540000	Independent National Electoral Commission	4,866,241,050
610000	Federal Character Commission	798,108,630
660000	Code of Conduct Bureau	511,523,040
	TOTAL FEDERAL EXECUTIVE BODIES	6,574,607,907

THE LEGISLATURE		
210000	National Assembly Office	4,934,686,528
210050	Senate	14,719,767,267
210100	House of Representatives	21,892,061,689
210200	National Assembly Service Commission	414,517,612
210005	Legislative Aides	3,507,791,105
210006	PAC Secretariat (Senate)	75,000,000
210007	PAC Secretariat (House)	75,000,000
	National Assembly Part II General Services	4,276,906,847
	TOTAL NATIONAL ASSEMBLY	49,895,731,049
	Consolidated Revenue Fund Charges	
	Pension - Pay As You Go System	81,650,000,000
	Pre-1996 Nigeria Railway Corporation Pension	1,850,000,000
	Other Pension Reform Act 2004 Payments	
	Life Insurance for Public Servants	5,690,000,000
	Payment into the Redemption Fund	16,858,386,530
	Service-Wide Votes	
	Public Service Wage Adjustment	3,848,721,890
	2003 Arrears of Monetization (October to December 2003)	2,600,000,000
	Arrears of Rent (Pre monetization)	2,100,000,000
	Contribution to International Organisations	3,500,000,000
	Margin for Increases in Costs	1,000,000,000
	Contingency	7,500,000,000
	Public Service Reforms	3,500,000,000
	TOTAL OTHER RECURRENT NON DEBT	130,097,108,420
	TOTAL RECURRENT EXPENDITURE	737,330,997,094

**SCHEDULE
PART D - CAPITAL EXPENDITURE**

HEAD	MINISTRY/DEPARTMENT/AGENCY	2005 APPROPRIATION
	THE EXECUTIVE	=N=
200000	Presidency	32,904,026,920
210000	Intergovernmental Affairs , Special Duties and Youth Development	2,140,500,000
230000	Police Affairs/Police Force	10,745,231,590
230050	Police Formation & Command	9,550,000,000
240000	Women Affairs	1,045,987,500
250000	Agriculture & Rural Development	9,615,950,268
260000	Office of the Auditor-General of the Federation	699,000,000
280000	Independent Corrupt Practices and Other Related Offences Commissions	450,000,000
290000	Water Resources	70,323,457,333
300000	Defence/MOD/Army/Airforce/Navy	21,535,160,001
310000	National Population Commission	10,299,600,000
320000	Education	27,440,790,000
330000	Federal Capital Territory	62,820,000,000
340000	Foreign Affairs	2,500,000,000
340002	Foreign Affairs- Overseas Missions	1,002,902,000
350000	Finance	9,167,853,779
360000	Health	21,652,600,001
370000	Industry	2,031,500,000
380000	Information and National Orientation	9,011,943,727
390000	Internal Affairs	10,718,332,000

400000	Office of the Head of Service of the Federation	2,273,172,000
410000	Justice	1,760,750,000
420000	Labour and Productivity	2,670,345,239
430000	Power and Steel	91,114,653,404
440000	Science and Technology	15,324,800,000
450000	Sports and Social Development	1,637,500,000
460000	Public Complaints Commission	100,000,000
480000	Commerce	2,764,300,000
490000	Ministry of Transport	10,188,786,636
500000	Petreoleum Resources	922,160,000
510000	Works	87,947,562,720
520000	Communication	2,941,250,000
530000	Housing & Urban Development	5,572,406,462
580000	Solid Minerals Development	5,140,000,000
590000	Aviation	6,852,500,000
600000	National Salaries and Wages Commission	85,000,000
620000	Environment	3,905,989,301
630000	Co-operation and Integration in Africa	781,750,000
640000	Revenue Mobilisation Fiscal & Allocation Commission	347,500,000
650000	Culture and Tourism	8,955,498,655
700000	Office of the National Security Adviser	1,000,000,000
	TOTAL EXECUTIVE	567,940,759,535
	FEDERAL EXECUTIVE BODIES	
470000	Federal Civil Service Commission	180,000,000
540000	Independent National Electoral Commission	920,000,000
610000	Federal Character Commission	976,760,000
660000	Code of Conduct Bureau	230,000,000
	TOTAL FEDERAL EXECUTIVE BODIES	2,306,760,000
	THE LEGISLATURE	
210000	National Assembly Office	1,868,300,000
210050	Senate	1,388,375,509
210100	House of Representatives	2,210,051,000
210200	National Assembly Service Commission	70,000,000
	TOTAL NATIONAL ASSEMBLY	5,536,726,509
	CAPITAL SUPPLEMENTATION	
	Recapitalization of Development Banks	
	Bank of Industry Limited	5,000,000,000
	Federal Mortgage Bank of Nigeria Limited	5,000,000,000
	Nigerian Agricultural & Cooperative Bank Limited	5,000,000,000
	Micro-credit fund to be managed by Nigerian Agriculture & Coop Bank Ltd	2,500,000,000
	Capitalization of Nigerian Petroleum Development Company	0
	Payment to local contractors	20,000,000,000
	Counterpart Funding	3,000,000,000
	Adjustment to capital costs	1,000,000,000
	TOTAL CAPITAL SUPPLEMENTATION	41,500,000,000
	TOTAL-CAPITAL EXPENDITURE	617,284,246,044
	TOTAL (Recurrent & Capital Expenditures)	1,354,615,243,138
	GRAND TOTAL	1,799,938,243,138

EXPLANATORY MEMORANDUM

AN ACT TO AUTHORISE THE ISSUE FROM THE CONSOLIDATED REVENUE FUND OF THE FEDERATION THE TOTAL SUM OF =N=1,799,938,243,138.00 (ONE TRILLION, SEVEN HUNDRED AND NINETY NINE BILLION, NINE HUNDRED AND THIRTY EIGHT MILLION, TWO HUNDRED AND FORTY THREE THOUSAND, ONE HUNDRED AND THIRTY EIGHT NAIRA) ONLY OF WHICH THE SUM OF =N=89,600,000,000.00 (EIGHTY NINE BILLION, SIX HUNDRED MILLION NAIRA) ONLY IS FOR STATUTORY TRANSFERS AND THE SUM OF =N=355,723,000,000.00 (THREE HUNDRED AND FIFTY FIVE BILLION, SEVEN HUNDRED AND TWENTY THREE MILLION NAIRA) ONLY IS FOR DEBT SERVICE, WHILE THE SUM OF =N=737,330,997,094.00 (SEVEN HUNDRED AND THIRTY SEVEN BILLION, THREE HUNDRED AND THIRTY MILLION, NINE HUNDRED AND NINETY SEVEN THOUSAND, NINETY FOUR NAIRA) ONLY IS FOR RECURRENT (NON-DEBT) EXPENDITURE AND THE BALANCE OF =N=617,284,246,044.00 (SIX HUNDRED AND SEVENTEEN BILLION, TWO HUNDRED AND EIGHTY FOUR MILLION, TWO HUNDRED AND FORTY SIX THOUSAND, FORTY FOUR NAIRA) ONLY IS FOR CONTRIBUTION TO THE DEVELOPMENT FUND FOR CAPITAL EXPENDITURE OF THE GOVERNMENT OF THE FEDERATION FOR THE YEAR ENDING 31ST DECEMBER, 2005.