

**THE SENATE**  
**FEDERAL REPUBLIC OF NIGERIA**

**REPORT OF THE COMMITTEE ON**  
**APPROPRIATIONS**

**ON THE**

**2015 SUPPLEMENTARY**  
**APPROPRIATION BILL**

December, 2015



**THE SENATE**  
FEDERAL REPUBLIC OF NIGERIA  
Committee on Appropriations

**REPORT OF THE SENATE COMMITTEE ON APPROPRIATIONS  
ON THE 2015 SUPPLEMENTARY APPROPRIATION BILL**

**1.0 Introduction**

It is my honour and privilege to present to you, the report of the Senate Committee on Appropriations on the 2015 Supplementary Appropriation Bill (SB162).

You may recall that the 2015 Supplementary Appropriation Bill in the sum of ~~₦~~465,636,926,857 (Four Hundred and Sixty-Five Billion, Six Hundred and Thirty Six Million, Nine Hundred and Twenty Six Thousand, Eight Hundred and Fifty Seven Naira) only, was read the first time on the 18th November, 2015, when the President of the Senate read the communication from the President, Commander-in-Chief of the Armed Forces of the Federal Republic of Nigeria, **His Excellency, Muhammadu Buhari**, forwarding the Bill.

The Senate, on the 24th of November, 2015, debated on the general principles of the Bill and referred same to the Appropriations Committee for further legislative action.

## **2.0 Objective of the Bill**

Fundamentally, the Bill seeks to among other things, make available additional funds for the fight against insurgency in the North-East and payment of outstanding subsidy claims in order to ameliorate the suffering of Nigerians.

## **3.0 Legislative Action**

Considering the fact that the Committee was mandated to report on the Bill within one week, and also the fact that the bulk of the sum in the proposal is contained in the Service Wide Vote, the Committee consulted with the leadership of the relevant Sub-Committees and Ministries, Departments and Agencies (MDAs) for their inputs and clarifications, respectively.

## **4.0 Observation**

The Committee observed that:

1. The provision for subsidy payment only covers year 2014 arrears of N120.5Billion and the claims of January-September, 2015 of ~~N~~292.8Billion;
2. There is need to provide additional funding in the sum of N108,895,800,000 (One Hundred and Eight Billion, Eight Hundred and Ninety-Five Million, Eight Hundred Thousand Naira) only for fuel subsidy for the months of October, November and December 2015 to ensure that the 2016 Budget takes off on a clean slate ( this issue came up in the course of clarification of the total subsidy need for the year ending 2015, by the Permanent Secretary, Ministry of Petroleum Resources);
3. The provision for Victim Support Fund in Capital Supplementation should have been made in the Service Wide Vote since it is a Federal Government

contribution to a fund managed by a Committee which is not an MDA of Government;

4. There is need to adjust the proposed amendment to the 2015 Fiscal Framework to capture the additional funding need of N108,895,800,000 (One Hundred and Eight Billion, Eight Hundred and Ninety-Five Million, Eight Hundred Thousand Naira) only for fuel subsidy;
5. As indicated in the amendment to the 2015 Fiscal Framework, the Supplementary Budget will be funded through borrowing;
6. With the Supplementary Bill, including the additional funding need of fuel subsidy, the total aggregate expenditure for the fiscal year 2015 will be the sum of ~~N~~4,493,363,957,158 in the 2015 Appropriation Act, the Proposed sum of ~~N~~465,636,926,857 and the additional funding need of ~~N~~108,895,800,000 (One Hundred and Eight Billion, Eight Hundred and Ninety-Five Million, Eight Hundred Thousand Naira) only for fuel subsidy amounting to ~~N~~5.067,896,684,015 trillion.

#### **4.0 Recommendation**

The Senate Committee on Appropriations having considered the detailed provisions of the Bill, the contribution of members during the debate on the general principles and the general impact it will make in the security and welfare of Nigerians, especially the need to quickly resolve the perennial end of year problem of fuel scarcity which Nigerians are currently grappling with; do hereby recommend as follows:

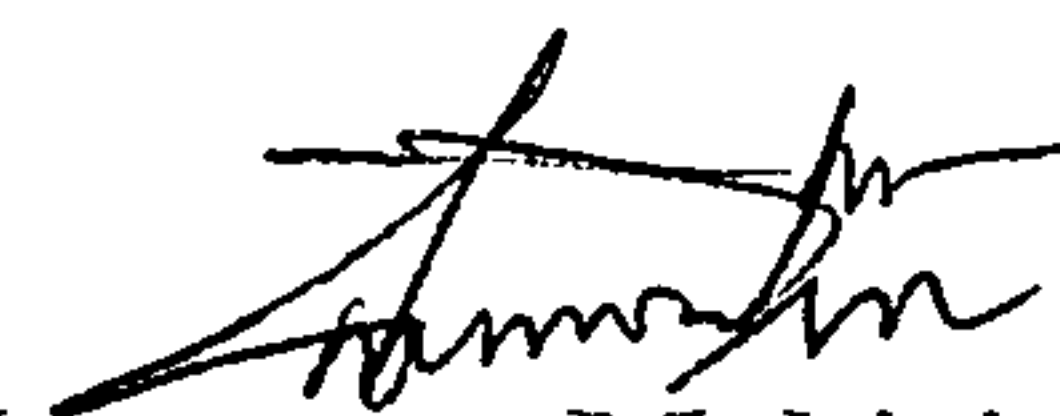
1. The proposed amendment to the 2015 fiscal framework as submitted by the Executive be approved and re-adjusted to accommodate the sum of N108,895,800,000 (One Hundred and Eight Billion, Eight Hundred and Ninety-Five Million, Eight Hundred Thousand Naira) only ,for additional funding for fuel subsidy for the months of October, November and December, 2015;
2. The sum of N5,000,000,000 (Five Billion Naira) only, provided for Victim Support Fund in the Capital Supplementation be re-classified to the Service Wide Vote, and
3. Approve The Bill for an Act to authorise the issue from the Consolidated Revenue Fund of the Federation the total sum of N574,532,726,857 (Five Hundred and Seventy-Four Billion, Five Hundred and Thirty-Two Million, Seven Hundred and Twenty-Six Thousand, Eight Hundred and Fifty-Seven Naira)only, for additional Recurrent (Non-Debt)Expenditure for the year ending on the 31st day of December, 2015 as contained in the attached schedule.

## 6.0 Conclusion

I wish to thank members of the Committee who have worked almost round the clock including the weekend in order to meet the one-week deadline given by the Senate to report on the bill. I also respectfully thank the Leadership of the Senate and Distinguished Senators for the support and cooperation accorded the Committee in processing the Bill.



**Sen. Mohammed Danjuma Goje**  
Chairman



**Dr. Innocent Mebiri**  
Clerk to the Committee

## Endorsement

- |                                    |   |                      |       |
|------------------------------------|---|----------------------|-------|
| 1. Sen. Mohammed Danjuma Goje      | - | Chairman.....        | ..... |
| 2. Sen. Sunny O. Ogbuoji           | - | Vice Chairman .....  | ..... |
| 3. Sen. Barau I. Jibrin            | - | Member .....         | ..... |
| 4. Sen. Adamu Mohammad Aliero      | - | " .....              | ..... |
| 5. Sen. Aliyu Abdullah Sabi        | - | " .....              | ..... |
| 6. Sen. Rafiu Adebayo Ibrahim      | - | " .....              | ..... |
| 7. Sen. Tayo Alasoadura            | - | " .....              | ..... |
| 8. Sen. Buhari Abdulfatai          | - | " .....              | ..... |
| 9. Sen. Abdullahi Ibrahim Danbaba- | - | " .....              | ..... |
| 10. Sen. Mao A. Ohuabunwa          | - | " .....              | ..... |
| 11. Sen. Akpan Basseyy Albert      | - | " .....              | ..... |
| 12. Sen. Matthew A. Urhoghide      | - | " .....              | ..... |
| 13. Sen. Mohammed Hassan           | - | " .....              | ..... |
| 14. Sen. Francis Alimikhena        | - | " .....              | ..... |
| 15. Sen. Umaru Ibrahim Kurfi       | - | " .....              | ..... |
| Dr Innocent Mebiri                 | - | Committee Clerk..... | ..... |

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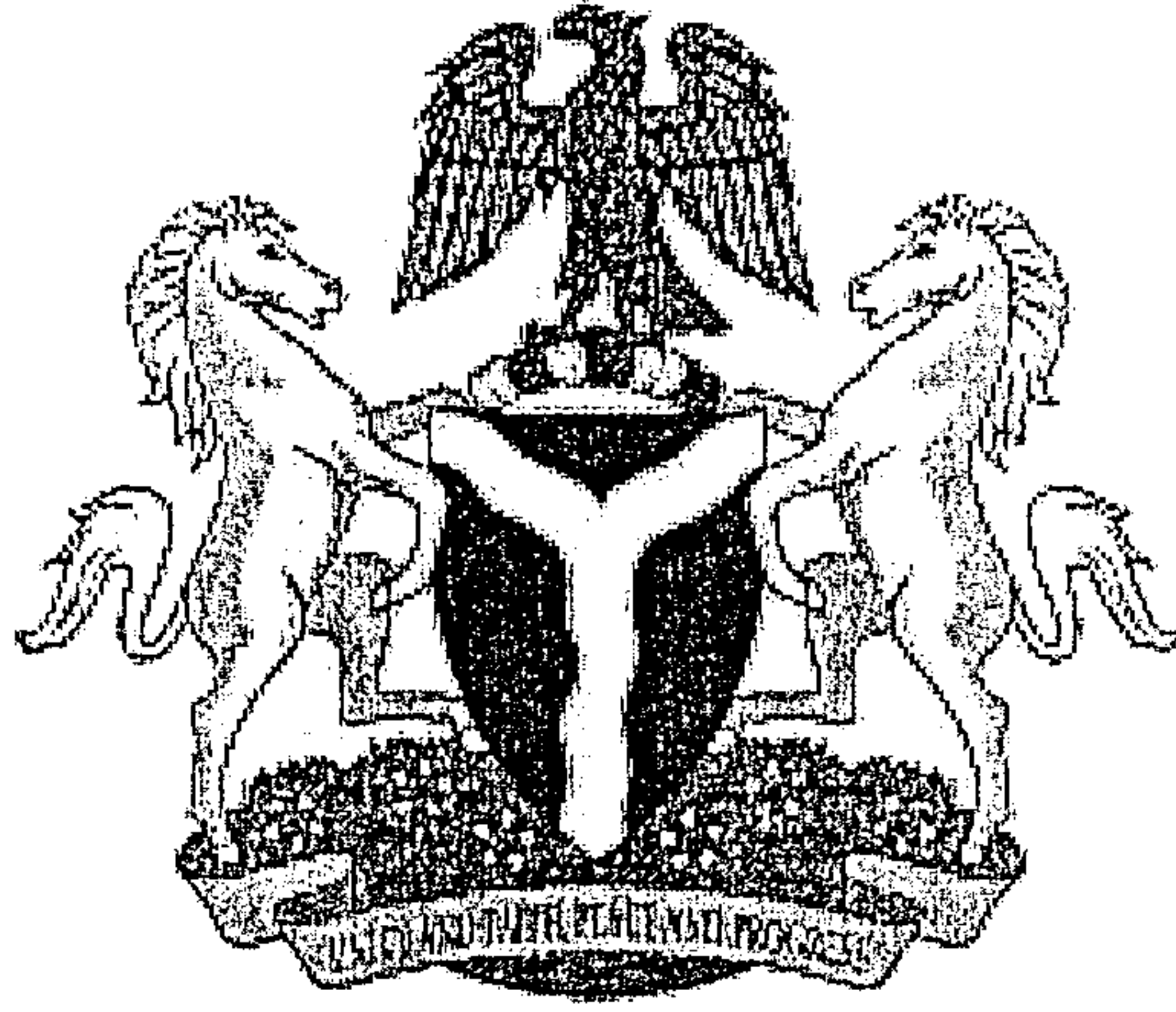
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## SUPPLIMENTARY APPROPRIATION BILL 2015

### Section

- 1 Issue and appropriation of =N=574,532,726,857 from the Consolidated Revenue Fund of the Federation for 2015.
- 2 Release of funds from the Consolidated Revenue Fund of the Federation.
- 3 Virement
- 4 Interpretation
- 5 Short Title

### Schedule

Part A - Recurrent Non-Debt Expenditure

year ending on the 31st day of December 2015, the sums specified by the warrants, not exceeding in the aggregate =N=574,532,726,857 (Five Hundred and Seventy-Four Billion, Five Hundred and Thirty-Two Million, Seven Hundred and Twenty-Six Thousand, Eight Hundred and Fifty-Seven Naira) only.

(ii) The amount mentioned in subsection (1) of this section shall be appropriated to heads of expenditure as indicated 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 (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 purpose 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	For the purposes of this Act the term "schedule" includes the detailed estimates of expenditure attached thereto	Interpretation
5	This Bill may be cited as the <b>Supplementary Appropriation Act 2015.</b>	Short Title



	SCHEDULE	2015 SUPPLEMENTARY PROPOSAL
	PART A - RECURRENT (NON-DEBT) EXPENDITURE	=N=
0112001001	NASS MANAGEMENT	
	TOTAL ALLOCATION	10,618,837,435
Classification No.	EXPENDITURE ITEMS	
	NON-REGULAR ALLOWANCES	10,618,837,435
	OUTSTANDING PAYMENT OF THE SEVERANCE GRATUITY AND ALLOWANCES OF OUTGONE AND INCOMING LEGISLATORS AND LEGISLATIVE AIDES	10,618,837,435
0116003001	NIGERIAN ARMY	
	TOTAL ALLOCATION	3,196,089,405
Classification No.	EXPENDITURE ITEMS	
	SALARY	3,196,089,405
	72 RECRUITMENTS	1,987,056,478
	62 REGULAR COMBATANT	768,637,124
	22 DIRECT SHORT SERVICE	440,395,803
0539001001	PRESIDENCY NATIONAL SPORTS COMMISSION HQTRS	
	TOTAL ALLOCATION	1,500,000,000
Classification No.	EXPENDITURE ITEMS	
2202	OVERHEAD COST	1,500,000,000
	ALL AFRICA GAMES QUALIFICATION FOR RIO 2016 OLYMPICS GAMES	1,500,000,000
0220003002	SERVICE WIDE VOTE	
	TOTAL ALLOCATION	559,217,800,017
Classification No.	EXPENDITURE ITEMS	
22021049	OPERATION ZAMAN LAFIYA:	29,958,865,512
	NIGERIAN ARMY	17,468,992,640
	NIGERIAN AIRFORCE	8,141,434,760
	NIGERIAN ARMY OUSTANDING BALANCE FROM 2015 2ND QUARTER	4,348,438,112
	MARGIN FOR INCREASES IN COST/RECURRENT ADJUSTMENT	2,000,000,000
	SUBSIDY PAYMENT (PMS)	522,258,934,505
	VICTIM SUPPORT FUNDS	5,000,000,000
	SUB TOTAL RECURRENT (NON-DEBT) EXPENDITURE	574,532,726,857
	AGGREGATE EXPENDITURE	574,532,726,857

*National Assembly*

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*2015 Supplementay Appropriation Bill*