



**THE NATIONAL ASSEMBLY
FEDERAL REPUBLIC OF NIGERIA**

**REPORT OF THE CONFERENCE
COMMITTEE**

**ON THE
2018 APPROPRIATION BILL**

May, 2018



FEDERAL REPUBLIC OF NIGERIA NATIONAL ASSEMBLY

REPORT OF THE CONFERENCE COMMITTEE ON THE 2018 APPROPRIATION BILL

1.0 INTRODUCTION

The report of the Senate and the House of Representatives Committees on Appropriations on the 2018 Appropriation Bill was laid on Tuesday, 15th May, 2018 in both Chambers and subsequently considered and passed on Wednesday, 16th May, 2018 with an aggregate sum of **₦9, 120,334,988,225.**

However, there were differences in the clauses approved by the Senate and the House of Representatives; hence the need for a Conference Committee to resolve the areas of difference in line with the Senate and House of Representatives Standing Rules.

2.0 CONFEREES

The Conferees are as follows:

SENATE

- | | | |
|----------------------------------|---|----------|
| 1. Senator Mohammed D. Goje | - | Chairman |
| 2. Senator Sunny O. Ogbuoji | - | Member |
| 3. Senator Barau I Jibrin | - | Member |
| 4. Senator Ibrahim Rafiu Adebayo | - | Member |
| 5. Senator Matthew A. Urhoghide | - | Member |
| 6. Senator Solomon O. Adeola | - | Member |

HOUSE OF REPRESENTATIVES

- | | | |
|---------------------------------|---|----------|
| 1. Hon. Mustapha Bala Dawaki | - | Chairman |
| 2. Hon. Chris Azubuogu | - | Member |
| 3. Hon. Ibrahim Babangida | - | Member |
| 4. Hon. Adeyinka Ajayi | - | Member |
| 5. Hon. Orker-Jev Emmanuel Yisa | - | Member |
| 6. Hon. Johnson Oghuma | - | Member |

3.0 AREAS OF DIFFERENCE

The areas of difference in the Bill passed by both Houses are as follows:

1. Clause 1 Subsection (i) the Senate version: insertion of the words **“financial”** and **“beginning from the date this Bill is signed into law,”**
Clause 4 subsection (i) the Senate version contains **“;and”** at the end of subsection 1;
2. Clause 5 Subsection (i) of the House version: insertion of the word **“approval”** after the word **“Act”** in subsection 1;
3. Clause 6 of the Senate Version: insertion of the words **“month or”** immediately after the word **“any”**;
4. Clause 7 of the Senate Version: by substituting the word **“processing”** for the word **“Process”**,
5. Introduction of a New Clause 10 by the House: **“Condition for Foreign Loan”**

4.0 RECOMMENDATION

Having examined the areas of the difference, the Committee adopted Senate version in clause 1; House version in clauses 4 and 5; Senate version in clauses 6 and 7; House insertion of a new clause 10 and renumbered the old clauses 10, 11, and 12 respectively.

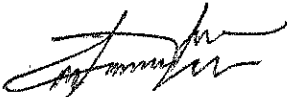
5.0 CONCLUSION

On behalf of the Committee, we wish to thank the Leadership of Senate and House of Representatives for constituting the Committee and for the opportunity to serve.

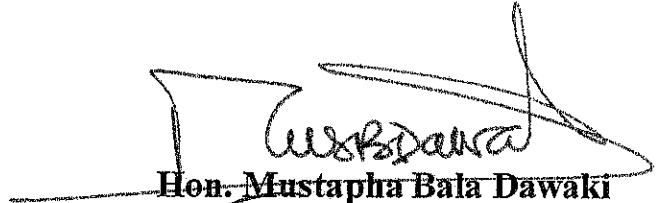
Thank You.



Senator Mohammed D. Goje
Chairman (Senate)



Dr. Innocent I. Mebiri
Clerk (Senate)



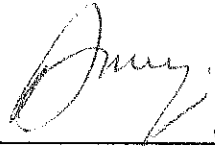
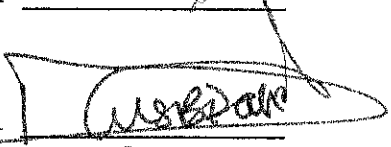
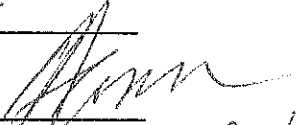
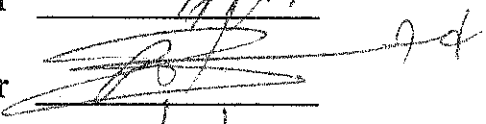
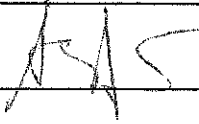
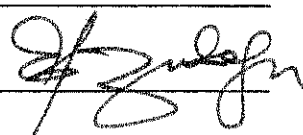
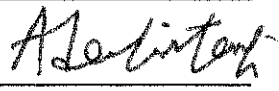
Hon. Mustapha Bala Dawaki
Chairman (House)



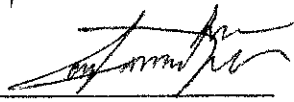
Dr. Abel D. Ochigbo
Clerk (House)

CONFERENCE COMMITTEE ON THE 2018 APPROPRIATION BILL

ENDORSEMENT

- | | | | |
|----------------------------------|---|----------------------|---|
| 1. Senator Mohammed D. Goje | - | Chairman
(Senate) |  |
| 2. Hon. Mustapha Bala Dawaki | - | Chairman
(House) |  |
| 3. Senator Sunny O. Ogbuoji | - | Member |  |
| 4. Senator Barau I Jibrin | - | Member |  |
| 5. Senator Ibrahim Rafiu Adebayo | - | Member |  |
| 6. Senator Matthew A. Urhoghide | - | Member |  |
| 7. Senator Solomon O. Adeola | - | Member | |
| 8. Hon. Chris Azubuogu | - | Member |  |
| 9. Hon. Ibrahim Babangida | - | Member | |
| 10. Hon. Adeyinka Ajayi | - | Member |  |
| 11. Hon. Orker-Jev Emmanuel Yisa | - | Member | |
| 12. Hon. Johnson Oghuma | - | Member | |

Secretariat:

- | | | | |
|---------------------------|---|-------------------|---|
| 1. Dr. Abel D. Ochigbo | - | Clerk
(House) |  |
| 2. Dr. Innocent I. Mebiri | - | Clerk
(Senate) |  |

2018 Appropriation Bill: Conference Committee Report

Clause	Provisions of the Principal Act	Bill as Passed by the Senate	Bill as passed by the House of Representatives	Remarks
1.	Issue and Appropriation of ₦8,612,236,953,214 from the Consolidated Revenue Fund for 2018 (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 2018, the sums specified by the warrants, not exceeding in the aggregate ₦8,612,236,953,214 (Eight Trillion, Six Hundred and Twelve Billion, Two Hundred and Thirty Six Million, Nine Hundred and Fifty Three Thousand, Two Hundred and Fourteen Naira) (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.	Issue and Appropriation of ₦9,120,334,988,225 from the Consolidated Revenue Fund for 2018 (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 financial year beginning from the date this Bill is signed into law, the sums specified by the warrants, not exceeding in the aggregate ₦9,120,334,988,225 (Nine Trillion, One Hundred and Twenty Billion, Three Hundred and Thirty Four Million, Nine Hundred and Eighty Eight Thousand, Two Hundred and Twenty Five 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 Bill. (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.	Issue and Appropriation of ₦9,120,334,988,225 from the Consolidated Revenue Fund for 2018 (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 2018, the sums specified by the warrants, not exceeding in the aggregate ₦9,120,334,988,225 (Nine Trillion, One Hundred and Twenty Billion, Three Hundred and Thirty Four Million, Nine Hundred and Eighty Eight Thousand, Two Hundred and Twenty Five 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 Bill. (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.	Senate version adopted

2.	Release of Funds from the Consolidated Revenue Fund 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 All amounts appropriated under this Bill shall be released from the Consolidated Revenue Fund of the Federation only for the purpose specified in the Schedule to this Bill.	Release of Funds from the Consolidated Revenue Fund All amounts appropriated under this Bill shall be released from the Consolidated Revenue Fund of the Federation only for the purpose specified in the Schedule to this Bill.	No conference
3.	Virement 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 In the event that the implementation of any of the projects intended to be undertaken under this Bill cannot be completed without virement, such virement shall only be effected with the prior approval of the National Assembly.	Virement In the event that the implementation of any of the projects intended to be undertaken under this Bill cannot be completed without virement, such virement shall only be effected with the prior approval of the National Assembly.	No conference
4.		Excess Revenue (i) The Accountant-General of the Federation shall immediately upon coming into force of this Bill maintain a separate record for the documentation of Revenue accruing to the Consolidated Revenue Fund in excess of Oil Price Bench Mark adopted in this Budget; and (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 the approved benchmark price per barrel, the Petroleum Profit Tax and Royalty on Oil and Gas.	Excess Revenue (i) The Accountant-General of the Federation shall immediately upon coming into force of this Bill maintain a separate record for the documentation of Revenue accruing to the Consolidated Revenue Fund in Excess of Oil Price Bench Mark adopted in this Budget. (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 the approved benchmark price per barrel, the Petroleum Profit Tax and Royalty on Oil and Gas.	House version adopted

5.		Authorization (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. (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.	Authorization (i) No funds shall be paid out of the monies arising from the record specified in Section (4) except by an Act or approval of the National Assembly. (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.	House version adopted
6.		Release of funds for Implementation 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 <i>month or</i> quarter of the fiscal year shall be deferred without prior waiver from the National Assembly.	Release of funds for Implementation 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.	Senate version adopted
7.		Due Process Certification The department of government charged with the responsibility of certifying that due processes have been complied with in the process 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 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.	Senate version adopted

8.		Information on Internally Generated Revenue All Accounting Officers of Ministries, Parastatals and Departments of Government who control heads of expenditures shall upon the coming into effect of this Bill 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 All Accounting Officers of Ministries, Parastatals and Departments of Government who control heads of expenditures shall upon the coming into effect of this Bill furnish the National Assembly on quarterly basis with detailed information on the Internally Generated Revenue of the agency in any form whatsoever;	No conference
9.		Information on Extra Budgetary/Foreign Assistance All Accounting Officers of Ministries, Parastatals and Departments of government who control heads of expenditures shall upon the coming into effect of this Bill 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 All Accounting Officers of Ministries, Parastatals and Departments of government who control heads of expenditures shall upon the coming into effect of this Bill 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.	No conference
10.			“Condition for Foreign Loan” “The terms, conditions, lending institution and other details of a foreign loan component approved for the funding of this budget shall be specifically laid before the national assembly for its resolution prior to the procurement of such foreign loan”	[New “10” and renumber accordingly] House version adopted

11.	Clause 4 Interpretation For the purposes of this Act the term "schedule" includes the detailed estimates of expenditure attached thereto.	Interpretation For the purposes of this Bill the term "schedule" includes the detailed estimates of expenditure attached thereto	Interpretation For the purposes of this Bill the term "schedule" includes the detailed estimates of expenditure attached thereto	No conference
12.		Commencement In line with the provisions of Section 318 of the Constitution of the Federal Republic of Nigeria 1999 as amended, this bill will run for a course of 12 months starting from the date it is assented into law	Commencement In line with the provisions of Section 318 of the Constitution of the Federal Republic of Nigeria 1999 as amended, this bill will run for a course of 12 months starting from the date it is assented into law	No conference
13.	Clause 5 Short Title This Act may be cited as the Appropriation Act 2018.	Short Title This Bill may be cited as the Appropriation Act 2018.	Short Title This Bill may be cited as the Appropriation Act 2018.	No conference