# INDUSTRIAL TRAINING FUND (AMENDMENT) DECREE 1976



#### Decree No. 53

[1st August 1976]

Commencement.

Amendment

of Schedule to 1971

No. 47.

THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows—

- 1. The Schedule to the Industrial Training Fund Decree 1971 is hereby
  - paragraph—
    "2.—(1) The Federal Executive Council shall on the advice of the

(a) for paragraph 2 there shall be substituted the following new

- Commissioner appoint the Chairman of the Council.

  (2) The Commissioner shall convene the first meeting of the Council.";
- and
  (b) for paragraph 3 there shall be substituted the following new paragraph—
  - "3. The Council shall appoint a Vice-Chairman from among its members not being a member representing the same interest as the Chairman."
- 2. This Decree may be cited as the Industrial Training Fund (Amendment) Decree 1976 and shall be deemed to have come into force on 1st August 1976.

Citation and commencement.

MADE at Lagos this 8th day of November 1976.

Lt.-General O. Obasanjo, Head of the Federal Military Government, Commander-in-Chief of the Armed Forces, Federal Republic of Nigeria 1976 No. 53

# EXPLANATORY NOTE

(This note does not form part of the above Decree but is intended to explain its effect)

The Decree amends the Schedule to the Industrial Training Fund Decree 1971 to provide for the manner of appointing the Chairman and the Vice-Chairman of the Governing Council.

#### NIGERIAN TOURIST BOARD DECREE 1976



#### ARRANGEMENT OF SECTIONS

#### Section

# Establishment and Membership of the Board

- Establishment of the Nigerian Tourist Board.
- 2. Membership.
- 3. Tenure of office.

Functions of the Board

- 4. General functions of the Board.
- 5. National Travel Bureau.
- 6. Power of Commissioner to give directions.

State Tourism Committees

 Establishment and functions of State Tourism Committees, etc.

> Director-General and other Staff of the Board

8. Appointment of Director-General and Secretary. 9. Staff.

Miscellaneous and Supplementary

- 10. Financial provisions.
- 11. Annual report.
- 12. Compulsory acquisition of land.
- 13. Protection of Board's land.
- 14. Regulations.
- 15. Transitional provisions.
- 16. Interpretation.
- 17. Citation and commencement.

#### SCHEDULES

Schedule 1—Supplementary
Provisions relating to the
Board and State Tourism Committees.

Schedule 2—Transitional and Saving Provisions.

#### Decree No. 54

[See section 17]

Commence-

THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows:—

# Establishment and Membership of the Board

- 1.—(1) There is hereby established a body to be known as the Nigerian Tourist Board (hereafter in this Decree referred to as "the Board").
- (2) The Board shall be a body corporate with perpetual succession and a common seal, and may sue and be sued in its corporate name.
- (3) The supplementary provisions contained in Schedule 1 to this Decree shall, where applicable, have effect with respect to the proceedings of the Board and the other matters mentioned therein.

Establishment of the Nigerian Tourist Board. Development:

ship.

Tenure of office.

General functions of

the Board.

2.-(1) The Board shall consist of the following members, that is-(a) a representative of the Federal Ministry of Trade :

(b) a representative of the Federal Ministry of Agriculture and Rural

- (g) the Director-General of the Board ; (h) two members of the hotel and catering industry;
- (e) a representative of the Federal Ministry of Civil Aviation : (f) a representative of the Department of Antiquities;

(c) a representative of the Ministry of External Affairs : (d) a representative of the Federal Ministry of Information :

- (i) a representative of the travel industry;
- (j) a representative of the Nigerian Chamber of Commerce, Industry,
- Mines and Agriculture; and (k) four other members, not being persons in the public service of the Federation or of a State, having experience and qualifications in the tourist
- industry who shall be appointed by the Commissioner. (2) The Chairman, who shall not be a public officer, shall be appointed from amongst the members by the Commissioner with the approval of the Federal Executive Council.

3.—(1) Subject to the provisions of this Decree, a person appointed

- to be a member of the Board, not being a public officer, shall hold office for a period of three years from the date of his appointment and may be reappointed for a further term of three years.
- (2) Any member, not being a public officer, may resign his appointment by a letter addressed to the Commissioner.
- (3) Members of the Board, not being public officers, shall be paid such remuneration and allowances as the Federal Executive Council may determine.

# Functions of the Board

- 4.—(1) The functions of the Board shall be—
- (a) to encourage people living in Nigeria to take their holidays therein and people from abroad to visit Nigeria; and
- (b) to encourage the provision and improvement of tourist amenities and facilities in Nigeria including the development of hotels and ancillary facilities.
- (2) In addition to the specific powers conferred on it by or under the subsequent provisions of this Decree, the Board shall have power-
  - (a) to provide advisory and information services;
  - (b) to promote and undertake research in the field of tourism;
  - (c) to grade or classify hotels in such manner as may be prescribed;
  - (d) to render financial assistance to the States in the field of tourism;

1976 No. 54

- (e) to contribute to or reimburse expenditure incurred by any other person or organisation carrying on any activity which the Board has power to carry on under this section.
  - (3) The Board shall in particular have power to-
- (a) carry on any undertaking which appears to the Board to be necessary for the promotion and development of a tourist industry;
  - (b) assist in the development of—
    - (i) museums and historic sites,
    - (ii) parks,

with the directions.

- (iii) game reserves.
- (iv) beaches,
- (v) natural beauty spots.
- (vi) holiday resorts, and
- (vii) souvenir industries:
- (c) advise appropriate authorities on ways of improving tourist facilities:
- (d) publicise tourism: and
- (e) do all such things incidental to the foregoing functions which, in its opinion, are calculated to facilitate the carrying on of the duties of the Board under this Decree.
- 5.—(1) The Board may set up a tour operating company to be known as the National Travel Bureau (hereinafter referred to as "the Bureau") to operate tour services within and outside Nigeria.
- (2) The Board shall operate the Bureau on a commercial basis, that is to say, it shall ensure that the revenue accruing to the Bureau from services provided by the Bureau are not less than sufficient to meet the total cost of
- providing those services, taking one year with another. 6. Subject to this Decree, the Commissioner may give to the Board directions of a general character or relating generally to particular matters (but not to any particular individual or case) with regard to the exercise by

## State Tourism Committees

- 7.—(1) There is hereby established for each State a Tourism Committee (hereinafter referred to as "the Tourism Committee").
  - (2) The Tourism Committee for each State shall consist of-
  - (a) a representative of the Ministry of Trade, Industries and Cooperatives ;
    - (b) a representative of the Ministry responsible for tourism in the State;
    - (c) a representative of the Ministry of Agriculture ;
    - (d) a representative of the Ministry of Transport and Works :

sioner to give directions. the Board of its functions, and it shall be the duty of the Board to comply

Establish-

ment and functions of

Committees,

State Tourism

Powers of

Commis-

National

Travel

Bureau.

- (e) a member of the hotel and catering industry;
- (f) a representative of the State Chamber of Commerce, Industry, Mines and Agriculture; and
- (g) three members, not being persons in public service of the State, having qualification and experience in tourism who shall be appointed by the State Commissioner.
- (3) The Chairman of the Tourism Committee shall be appointed from amongst the members by the State Commissioner with the approval of the State's Executive Council.
- (4) Subject to the provisions of this Decree, a person appointed a member of the Tourism Committee, not being a public officer, shall hold office for a period of three years from the date of his appointment and may be re-appointed for a further term of three years.
- (5) Members of the Tourism Committee who are not public officers shall be paid such remuneration and allowances as the State's Executive Council may determine.
- (6) The Tourism Committee shall have power to co-opt any person to attend its meetings but such person shall have no power to vote and shall not count towards a quorum.
- (7) The Secretary of the Tourism Committee, who shall not be a member of the Tourism Committee, shall be appointed by the State Commissioner with the approval of the State's Executive Council.
  - (8) The Secretary of the State Tourism Committee shall—
  - (a) keep the records and conduct the correspondence of the Tourism Committee; and
  - (b) perform such other duties of a secretarial nature as the Tourism Committee or, as the case may be, the Chairman of the Tourism Committee may from time to time direct.
    - (9) The functions of the Tourism Committee shall be-
    - (a) to assist and advise the Board on the implementation of this Decree;
  - (b) to recommend to the Board such other measures as may be necessary in the opinion of the Committee to enable full effect to be given to the provisions of this Decree;
  - (c) in consultation with the Board, to devise and carry out schemes aimed at encouraging Nigerians to visit the State;
  - (d) in consultation with the Board, to carry on any undertaking necessary for the promotion and development of a tourist industry in the State;
  - (e) to perform such other functions as may be assigned to it by the Board.
- (10) The supplementary provisions contained in Schedule 1 to this Decree shall, where applicable, have effect with respect to the proceedings of the Tourism Committee and other matters mentioned therein.

## Director-General and other staff of the Board

8.—(1) There shall be a Director-General of the Board who shall be appointed by the Commissioner with the prior approval of the Federal Executive Council and shall be the chief executive officer of the Board and, subject to the directions of the Board, shall be responsible for the execution of the Board's policies and the administration of its day to day business.

Appointment of Director-General and Secretary.

Staff.

- (2) The Board may appoint a Secretary who shall not be a member of the Board and who shall—
  - (a) keep the records and conduct the correspondence of the Board;
  - (b) perform such other duties as the Board or, as the case may be, the Director-General may from time to time direct.
- 9. The Board shall, subject to the provisions of this Decree, have power—

(a) to appoint such other employees of the Board as it may determine;

- (b) to pay its employees such remuneration and allowances as are payable to persons of equivalent grades in the public service of the Federation or of a State;
- (c) to set up a superannuation scheme (whether contributory or not) in respect of such of its employees as it may determine; and
  - (d) to determine the conditions of service of such employees.

#### Miscellaneous and Supplementary

10.—(1) The Board shall maintain a fund which shall consist of—

(a) such moneys as may from time to time be provided by the Federal Military Government by way of loan or grant or otherwise howsoever;

(b) such moneys as may be received by the Board in the course of its operations or in relation to the exercise of its powers;

and from such fund there shall be defrayed all expenses incurred by the Board.

- (2) Subject to any general or special direction that may be given in that behalf by the Commissioner pursuant to this Decree, the Board may invest its funds and maintain general financial reserves.
- (3) The Board shall keep proper accounts and proper records in relation thereto, and shall prepare in respect of each financial year a statement of accounts in such form as the Commissioner may direct.
- (4) The Board shall as soon as may be after the end of the financial year to which the accounts relate cause the accounts to be audited by auditors appointed by the Board with the prior approval of the Federal Executive Council.
- 11. The Board shall submit to the Federal Executive Council not later than 30th June in each year a report of its activities during the preceding year, which shall include a copy of the audited accounts of the Board for that year and a copy of the auditors' report thereon.

Financial provisions.

Annual report.

Compulsory acquisition

of land.

(2) Where a declaration is made under subsection (1) above, the land to which the declaration relates shall be deemed to be land required for a public purpose of the Federation within the meaning of the Public Lands Acquisition Act, and the Head of the Federal Military Government—

(a) may cause action to be taken under that Act for acquiring the land

Federal Lands Officer.

(a) may cause action to be taken under that Act for acquiring the land for the Federal Military Government, or

(b) if the land is native land, may issue a requisition under the appropriate

12.—(1) Whenever there is any hindrance to the acquisition by the

Board of any land required for any purpose of the Board under this Decree

(including any failure by the Board to reach agreement as to the amount to be paid in respect of the acquisition), the Commissioner, on the application of the Board and after such enquiry as he may think fit, may declare that

- law for the revocation of any rights relating to the land.

  (3) Where a declaration has been made under subsection (1) above
- in respect of any land other than native land and

  (a) the land has been acquired pursuant to subsection (2) (a) above, or
  - (b) the Head of the Federal Military Government is satisfied that there
- are no rights subsisting in respect of the land, the Head of the Federal Military Government may vest the land in the Board by means of a certificate under the hand and seal of the Chief
- (4) Where a declaration has been made under subsection (1) above in respect of any native land and—
- (a) the rights relating thereto have been revoked pursuant to subsection (2) (b) above, or

  (b) the Military Governor of the State in which the land is situated
- is satisfied that there are no rights subsisting in respect of the land, the Military Governor in question may grant to the Board a right of occupancy of the land on such terms and conditions as he thinks fit.
- (5) The compensation, if any, payable under the Public Lands Acquisition Act for the acquisition of any land under this section or payable under the appropriate law for the revocation of any rights relating to the land, as the case may be, shall in the first instance be paid by the Federal Military Government, but the Board shall refund to that Government any compensation so paid and all incidental expenses incurred by that Government.
  - (6) A plan of any land referred to in subsection (1) above—
  - (a) containing measurements of the boundaries of the land,
- (b) showing the relationship of the land to any sufficient identifying mark, and
- (c) signed by the Director-General of the Board, shall be a sufficient description of the land for the purposes of an application under that subsection.

13. Land vested in the Board shall not be liable to be acquired compulsorily under any enactment; and notwithstanding anything in any other enactment, no mining operations shall be carried on in or under any land vested in the Board or any land over which the Board is entitled to rights of support for the benefit of lands so vested except with the prior consent in writing of the Commissioner or the Board.

Protection of Board's land.

14. The Commissioner may, with the approval of the Federal Executive Council, make regulations generally for the purpose of giving effect to the provisions of this Decree, and may in particular, without prejudice to the generality of the foregoing provisions, make regulations—

Regulations.

- (a) providing for the registration by the Board of, or of any class of, hotels and other similar establishments in Nigeria at which sleeping accommodation is provided by way of trade or business;
- (b) requiring the classification or grading of hotels, restaurants and night clubs and prescribing standards for their upkeep;
- (c) requiring hotels and other similar establishments to display information with respect to prices charged;
  - (d) providing for camping, fishing and hunting within holiday resorts;
- (e) prescribing standards to be observed by travel agencies and tourist guides.
- 15. The transitional provisions in Schedule 2 to this Decree shall have effect notwithstanding any other provisions of this Decree or any provisions of the law relating to companies.

Transitional provisions.

16. In this Decree, unless the context otherwise requires-

Interpretation.

"the Board" means the Nigerian Tourist Board established by section 1 of this Decree;

"the Commissioner" means the Federal Commissioner charged with responsibility for matters relating to tourism;

"the Director-General" means the person appointed by virtue of section 8 (1) of this Decree;

"public officer" means a person employed in the public service of the Federation or of a State;

"State Commissioner" means the Commissioner in the Government of a State charged with responsibility for matters relating to tourism:

"Tourism Committee" means any of the State Tourism Committees established by section 7 of this Decree.

17. This Decree may be cited as the Nigerian Tourist Board Decree 1976 and shall come into force on such date as the Commissioner may by order published in the Gazette appoint.

Citation and commence ment.

## SCHEDULES

# SCHEDULE 1

Sections 1 (3) and 7 (10)

SUPPLEMENTARY PROVISIONS RELATING TO THE BOARD

AND STATE TOURISM COMMITTEES

### General

- 1. The Board shall be responsible for the determination of the overall policy and in particular for the financial, economic and operational programmes of the Board, and for ensuring the implementation of such policies and programmes.
- 2. The Board shall meet at least four times in each year at times and places determined by the Chairman.
- 3. If not less than five members make a written request to the Chairman for an extraordinary meeting to be convened, the Chairman shall summon a meeting to be held within twenty-one days from the date on which he received the request.
- 4. The Chairman shall preside at meetings of the Board, and if he is absent from a meeting the members present shall elect one of their number to preside at the meeting.
  - 5. At a meeting of the Board-
  - (a) six members shall form a quorum;
  - (b) questions shall be decided by a majority of those present and voting; and
  - (c) in the case of an equality of votes, the Chairman or other person presiding shall have a second or casting vote.
- 6. Subject to this Decree the Board may make standing orders regulating the proceedings of the Board or of any committee thereof.
- 7. Any summons, notice or other document required or authorised to be served on the Board may, except where there is express provision to the contrary, be served-
  - (a) by delivering it to the Director-General; or
  - (b) by sending it by registered post addressed to the Director-General at the principal office of the Board.
- 8. The fixing of the seal of the Board shall be authenticated by the signature of the Chairman or the Director-General, and the Secretary,
- 9. Any contract or instrument which, if made or executed by a person not being a body corporate, would not be required to be under seal may be made or executed on behalf of the Board by any person generally or specially authorised to act for that purpose by the Board.
- 10. Any document purporting to be a contract, instrument or other document duly signed or sealed on behalf of the Board shall be received in evidence and, unless the contrary is proved, be presumed without further proof to have been so signed or sealed.
- 11. Any member of the Board or a committee thereof who has a personal interest in any contract or arrangement entered into or proposed to be considered by the Board or committee shall forthwith disclose his interest to the Board or committee and shall not vote on any question relating to the contract or arrangement.

#### Committees

- 12. Subject to its standing orders, the Board may appoint such committees as it thinks fit but the decision of any committee appointed under this paragraph shall be of no effect until confirmed by the Board.
- 13. Where the Board desires to obtain the advice of any person on a particular matter, the Board may co-opt him as a member for such period, as it thinks fit; but a person who is a member by virtue of this subsection shall not be entitled to vote at any meeting of the Board and shall not count towards a quorum.
- 14. The quorum of any committee of the Board shall be determined by the Board.

#### Additional Provisions Relating to the

#### TOURISM COMMITTEE

- 15. The Tourism Committee shall meet at least four times in each year at times and places determined by the chairman.
- 16. If not less than five members make a written request to the chairman for an extraordinary meeting to be convened, the chairman shall summon a meeting to be held within fifteen days from the date on which he received the request.
- 17. The chairman shall preside at meetings of the Tourism Committee, and if he is absent from a meeting the members present shall elect one of their number to preside at that meeting.
  - 18. At a meeting of the Tourism Committee—
  - (a) five members shall form a quorum;
  - (b) questions shall be decided by a majority of those present and voting; and
  - (c) in the case of an equality of votes, the chairman or other person presiding shall have a second or casting vote.
- 19. Subject to this Decree, the Tourism Committee may make standing orders regulating the proceedings of the Committee.

1968 No. 51.

#### SCHEDULE 2

TRANSITIONAL AND SAVING PROVISIONS

Section 15

- 1. As soon as he is satisfied that it is expedient to do so, the Commissioner shall by order in the *Gazette* appoint a day (hereinafter in this Schedule referred to as "the appointed day") for the dissolution of the incorporated company known as the "Nigerian Tourist Association" (hereinafter referred to as "the Association").
- 2. Part V of the Companies Decree 1968 (which relates to winding up) shall not apply in relation to the Association.
- 3. During the period from the commencement of this Decree until the appointed day, the Permanent Secretary, Federal Ministry of Trade, shall continue to carry on the business of the Association.
- 4. During the period mentioned in paragraph 3 above it shall be the duty of the Permanent Secretary, Federal Ministry of Trade, to cause to be prepared such accounts relating to the Association's affairs as may be reasonably necessary for the proper implementation of this Schedule.
- On the appointed day the Association shall stand dissolved and the Registrar of Companies shall remove the Association's name from the Register of Companies.
  - 6. By virtue of this Decree there shall be vested in the Board on the appointed day without further assurance, all assets, funds, resources and other movable or immovable property which immediately before the appointed day were vested in the Association.
    - 7. As from the appointed day—
- (a) the rights, interests, obligations and liabilities of the Association existing immediately before the appointed day under any contract or instrument, or at law or in equity apart from any contract or instrument, shall by virtue of this Decree be assigned to and vested in the Board;
  - (b) any such contract or instrument as is mentioned in sub-paragraph (a) above shall be of the same force and effect against or in favour of the Board and shall be enforced as fully and effectively as if, instead of the Association, the Board had been named therein or had been a party thereto; and
  - (c) the Board shall be subject to all the obligations and liabilities to which the Association was subject immediately before the appointed day, and all other persons shall as from the appointed day have the same rights, powers and remedies against the Board as they had against the Association immediately before the appointed day.
- 8. Any proceeding or cause of action pending or existing immediately before the appointed day by or against the Association in respect of any right, interest, obligation or liability of the Association may be commenced, continued or enforced, by or against the Board as it might have been by or against the Association if this Decree had not been made.

9. Within the twelve months next following the commencement of this Decree the Commissioner, if he thinks fit, may by order in the Gazette make additional provisions in respect of the devolution on the Board of the assets and liabilities of the Association; and, without prejudice to the generality of the foregoing, any such order may include provisions relating to the officers and servants of the Association and their pension rights (if any).

MADE at Lagos this 8th day of November 1976.

Lt.-General O. Obasanjo, Head of the Federal Military Government, Commander-in-Chief of the Armed Forces, Federal Republic of Nigeria

#### EXPLANATORY NOTE

(This note does not form part of the above Decree but is intended to explain its effect)

The Decree establishes the Nigerian Tourist Board for the purpose of promoting tourism and providing tourist facilities throughout Nigeria. The Decree also establishes a Tourism Committee in each State of the Federation to assist and advise the Board on the implementation of the Decree.

The Board is the successor of the Nigerian Tourist Association which is being dissolved.

PUBLISHED BY AUTHORITY OF THE FEDERAL MILITARY GOVERNMENT OF NIGERIA AND PRINTED BY THE MINISTRY OF INFORMATION, PRINTING DIVISION, LAGOS

#### SUPPLEMENTARY APPROPRIATION (1976-77) DECREE 1976



#### Decree No. 55

[8th November 1976]

Commencement.

THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows:—

1. The aggregate amount in section 1 of the Appropriation Decree 1976 shall be increased by four hundred million, two hundred and seventy-two thousand, seven hundred and thirty-nine naira and this additional amount shall be appropriated to the heads of expenditure specified in the Schedule to this Decree.

Issue and appropriation of 400,272,739 from the Consolidated Revenue Fund for 1976-77.

2. This Decree may be cited as Supplementary Appropriation (1976-77) Decree 1976.

Citation.

	SCHEDULE	Section 1	
	Head	Amount	
	. Head		
2	21 State House/Dodan Barracks	₹ 381,374	
2	2 Cabinet Office	7,704,742	
2	3 Police	33,944,900	
2	4 Agriculture and Rural Development	12,481,144	
2	25 Communications	172,792	
2	26 Defence		
2	7 Economic Development	4,132,599	
2	8 Education	170,469,551	
2	9 Establishments	6,894,867	
-3	0 External Affairs	16,541,427	*
3	1 Finance	13,152,712	., 4
3	2 Health	51,694,532	-94 - 1

Social Development, Youth and Sports

Housing, Urban Development and Environment

Industries

**Tustice** 

Labour

Trade

Transport

42 Civil Aviation

Audit

**Judicial** 

Works ...

36

37

Information

Internal Affairs

Mines and Power

45 Petroleum Resources

Water Resources ...

Co-operatives and Supply

Amount ₩

2,542,626

13,971,340

10,969,754

702,496

1,308,102

1,606,562

2,650,188

2,817,116

23,912,467

6,712,608

4,723,779

3,850,024

912,175

465,840

840,596

784,890

952,497

A 246

		• •	•••	. ,,,,,	•
uildings		• •		. 1,041,57	0
ic Service	Comm	ission		. 407,39	2
Service C	ommiss	ion	••	. 101,86	0
laints Con	nmissio	n.		. 1,428,21	7
TAL	••	••	•	¥ 400,272,73	9
•	į			4	
this 8th	lay of I	Novem	ber 1976.	277.778	61
				5	
7.5					## 1
19 <b>#</b> 6					
	, H	ead of	the Federa	d Military Govern	nment, Forces
		I	ederal Rej	public of Nigeria	. 07 663,
WE S		9 9 5 3			3
100				:	
E	XPLAN	TORY !	Note	4	
not form	part of	the abo	ve Decree	but is intended	
to	explain	ı ııs pu	rpose)	140	West
	Service Collaints Control  TAL  this 8th control  not form	ic Service Commission Service Commission Italiants Commission Italiants Sthere and Italiants Sthere are serviced in the Sthere ar	ic Service Commission Service Co	Service Commission Service Commission  PAL  Sthis 8th day of November 1976.  LTGENER Head of the Federal Commander-in-Chir Federal Rejuited Technology of the Above Decree for the Service Commander Command	uildings 1,041,57 ic Service Commission 407,39 Service Commission 101,86 laints Commission 1,428,21  TAL 1400,272,73  this 8th day of November 1976.  LTGENERAL O. OBASANJO, Head of the Federal Military Govern Commander-in-Chief of the Armed I Federal Republic of Nigeria  EXPLANATORY NOTE  not form part of the above Decree but is intended

PUBLISHED BY AUTHORITY OF THE FEDERAL MILITARY GOVERNMENT OF NIGERIA AND PRINTED BY THE MINISTRY OF INFORMATION, PRINTING DIVISION, LAGOS

priation Decree 1976 by N400,272,739 and provides that the additional amount shall be appropriated as specified in the Schedule to the Decree.