



**APPROPRIATION BILL 2023**

Section		
1	Issue and appropriation of <b>=N=20,507,942,180,703</b> from the Consolidated Revenue Fund of the Federation for 2023.	
2	Release of funds from the Consolidated Revenue Fund of the Federation.	
3	Virement	
4	Interpretation	
5	Short Title	

	<p>A Bill for an Act to authorise the issue from the Consolidated Revenue Fund of the Federation the total sum of <b>=N=20,507,942,180,704</b> (Twenty Trillion, Five Hundred and Seven Billion, Nine Hundred and Forty-Two Million, One Hundred and Eighty Thousand, Seven Hundred and Four Naira) only, of which <b>=N=744,109,468,797</b>(Seven Hundred and Forty-Four Billion, One Hundred and Nine Million, Four Hundred and Sixty-Eight Thousand, Seven Hundred and Ninety-Seven Naira) only is for Statutory Transfers, <b>=N=6,557,597,611,797</b> (Six Trillion, Five Hundred and Fifty-Seven Billion, Five Hundred and Ninety-Seven Million, Six Hundred and Eleven Thousand, Seven Hundred and Ninety-Seven Naira) only is for Debt Service, <b>=N=8,271,882,354,405</b> (Eight Trillion, Two Hundred and Seventy-One Billion, Eight Hundred and Eighty-Two Million, Three Hundred and Fifty-Four Thousand, Four Hundred and Five Naira) only is for Recurrent (Non-Debt) Expenditure while the sum of <b>=N=4,934,352,745,705</b> (Four Trillion, Nine Hundred and Thirty-Four Billion, Three Hundred and Fifty-Two Million, Seven Hundred and Forty-Five Thousand, Seven Hundred and Five Naira) only is for contribution to the Development Fund for Capital Expenditure for the year ending on the 31st day of December, 2023.</p>	
	<p>BE IT ENACTED by the National Assembly of the Federal Republic of Nigeria as follows: -</p>	
1	<p>(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 2023, the sums specified by the warrants, not exceeding in the aggregate <b>=N=20,507,942,180,704</b> (Twenty Trillion, Five Hundred and Seven Billion, Nine Hundred and Forty-Two Million, One Hundred and Eighty Thousand, Seven Hundred and Four Naira) only, for the year ending on the 31st day of December, 2023.</p>	<p>Issue and appropriation of <b>=N=20,507,942,180,704</b> from the Consolidated Revenue Fund for 2023</p>
	<p>(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</p>	
	<p>(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.</p>	
2	<p>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.</p>	<p>Release of funds from the Consolidated Revenue Fund</p>

3	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
4	For the purposes of this Bill the term "schedule" includes the detailed estimates of expenditure attached thereto	Interpretation
5	This Bill may be cited as the Appropriation Bill 2023.	Short Title

	SCHEDULE	2023 BUDGET PROPOSAL
<b>HEAD</b>	<b>REVENUES</b>	
PART A	FGN SHARE OF GROSS FEDERATION REVENUES	7,441,307,009,268
PART B	DEDUCTIONS	(3,048,994,742,296)
PART C	FGN SHARE OF NET FEDERATION REVENUES	4,392,312,266,972
PART D	INDEPENDENT REVENUES	2,217,602,274,500
PART E	OTHER DIVIDENDS	7,226,385,750
PART F	AID AND GRANTS	43,028,488,073
PART G	SPECIAL FUNDS/ACCOUNTS-RECEIPTS	300,000,000,000
PART H	GOVERNMENT-OWNED ENTERPRISES (NET OF OPERATING SURPLUS)	2,419,111,973,760
PART I	OTHERS	346,582,356,117
	<b>AGGREGATE REVENUES/INFLOW</b>	<b>9,725,863,745,173</b>
	<b>EXPENDITURES</b>	
PART J	STATUTORY TRANSFERS	744,109,468,797
PART K	DEBT SERVICE / SINKING FUND	6,557,597,611,797
PART L	RECURRENT (NON-DEBT) EXPENDITURE	8,271,882,354,405
PART M	CAPITAL EXPENDITURE	4,934,352,745,705
	<b>AGGREGATE EXPENDITURE</b>	<b>20,507,942,180,704</b>
	<b>SURPLUS / DEFICIT</b>	<b>(10,782,078,435,531)</b>
	<b>FINANCING ITEMS</b>	
PART N	DEBT FINANCING	8,804,491,636,509
PART O	ASSET SALES / PRIVITIZATION	206,182,616,701
PART P	MULTI-LATERAL / BI-LATERAL PROJECT-TIED LOANS	1,771,404,182,321
	<b>AGGREGATE FINANCING ITEMS</b>	<b>10,782,078,435,531</b>
	SCHEDULE	2023 BUDGET PROPOSAL
	<b>PART A - FGN SHARE OF GROSS FEDERATION REVENUES</b>	<b>=N=</b>
<b>HEAD</b>	<b>SHARE OF FEDERATION REVENUES</b>	
1	FEDERAL GOVERNMENT SHARE OF MAIN POOL	6,977,686,170,610
2	FEDERAL GOVERNMENT SHARE OF VAT POOL	443,065,940,356
3	FEDERAL GOVERNMENT SHARE OF EMTL	20,554,898,302
	<b>TOTAL - SHARE OF FEDERATION REVENUES</b>	<b>7,441,307,009,268</b>
	<b>PART B - DEDUCTIONS</b>	
<b>HEAD</b>	<b>DEDUCTIONS</b>	
4	OIL & GAS DEDUCTIONS	2,445,920,953,061
5	NON-OIL DEDUCTION - COST OF COLLECTION	193,686,052,869
6	TRANSFERS	-
	NEDC	12,760,299,082
	NPTF	24,008,500,017
	FCT	372,618,937,267
	<b>TOTAL - DEDUCTIONS</b>	<b>3,048,994,742,296</b>

<b>PART C - FGN SHARE OF NET FEDERATION REVENUES</b>		
<b>HEAD</b>	<b>FGN SHARE OF NET FEDERATION REVENUES</b>	
7	FEDERAL GOVERNMENT SHARE OF MAIN POOL	3,990,131,083,413
8	FEDERAL GOVERNMENT SHARE OF VAT POOL	383,092,534,670
9	FEDERAL GOVERNMENT SHARE OF EMTL	19,088,648,889
	<b>TOTAL - SHARE OF FEDERATION REVENUES</b>	<b>4,392,312,266,972</b>
<b>SCHEDULE</b>		
<b>PART D - INDEPENDENT REVENUES</b>		
<b>HEAD</b>	<b>INDEPENDENT REVENUES</b>	
10	TAX REVENUES	68,137,734,238
11	NON-TAX REVENUES	596,154,702,086
12	OPERATING SURPLUS	1,553,309,838,176
	<b>TOTAL - INDEPENDENT REVENUES</b>	<b>2,217,602,274,500</b>
<b>SCHEDULE</b>		
<b>PART E - OTHER DIVIDENDS</b>		
13	BANK OF INDUSTRY (BOI)	7,226,385,750
	<b>TOTAL - DIVIDENDS</b>	<b>7,226,385,750</b>
<b>SCHEDULE</b>		
<b>PART F - AID AND GRANTS</b>		
<b>HEAD</b>	<b>AID AND GRANTS</b>	
14	FOREIGN AID / GRANT (IN CASH)	43,028,488,073
	<b>TOTAL - AID AND GRANTS</b>	<b>43,028,488,073</b>
<b>SCHEDULE</b>		
<b>PART G - SPECIAL LEVIES / ACCOUNTS - TRANSFERS TO</b>		
<b>HEAD</b>	<b>SPECIAL LEVIES / ACCOUNTS - TRANSFERS TO CRF/CDF</b>	
15	SPECIAL LEVIES/ACCOUNTS	300,000,000,000
16	SPECIAL ACCOUNTS	
	<b>TOTAL - SPECIAL LEVIES / ACCOUNTS</b>	<b>300,000,000,000</b>
<b>SCHEDULE</b>		
<b>PART H - GOVERNMENT-OWNED ENTERPRISES</b>		
17	GOVERNMENT-OWNED ENTERPRISES	3,475,406,123,342
18	GOEs OPERATING SURPLUS (80% OF WHICH IS CAPTURED IN INDEPENDENT REVENUE)	(1,056,294,149,582)
	<b>TOTAL - GOEs REVENUE (NET OF OPERATING SURPLUS)</b>	<b>2,419,111,973,760</b>

	<b>SCHEDULE</b>	<b>2023 BUDGET PROPOSAL</b>
	<b>PART I - OTHERS</b>	<b>=N=</b>
<b>HEAD</b>	<b>OTHERS</b>	
19	EDUCATION TAX (TETFUND)	248,268,329,787
20	SIGNATURE BONUS / RENEWALS	57,048,776,004
21	DOMESTIC RECOVERIES + ASSETS + FINES	27,898,500,000
22	SHARE OF OIL PRICE ROYALTY	13,366,750,326
	<b>TOTAL - OTHERS</b>	<b>346,582,356,117</b>
	<b>SCHEDULE</b>	
	<b>PART J - STATUTORY TRANSFERS</b>	
<b>HEAD</b>	<b>STATUTORY TRANSFERS</b>	
23	NATIONAL JUDICIAL COUNCIL	150,000,000,000
24	NIGER-DELTA DEVELOPMENT COMMISSION	113,667,129,066
25	UNIVERSAL BASIC EDUCATION	95,298,624,085
	SEVERANCE/INAUGURATION OF OUTGOING AND INCOMING 9TH AND 10TH ASSEMBLY	10,000,000,000
26	NATIONAL ASSEMBLY	159,000,000,000
27	PUBLIC COMPLAINTS COMMISSION	10,690,000,000
28	INDEPENDENT NATIONAL ELECTORAL COMMISSION (INEC)	50,000,000,000
29	NATIONAL HUMAN RIGHT COMMISSION	4,500,000,000
30	NORTH EAST DEVELOPMENT COMMISSION	55,655,091,561
31	BASIC HEALTH CARE FUND	47,649,312,042
	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURE (NASENI)	47,649,312,042
32		47,649,312,042
	<b>TOTAL - STATUTORY TRANSFERS</b>	<b>744,109,468,797</b>
	<b>SCHEDULE</b>	
	<b>PART K - DEBT SERVICE</b>	
<b>HEAD</b>	<b>DEBT SERVICE</b>	
33	DOMESTIC DEBTS (INCLUDING WAYS AND MEANS)	4,495,111,346,991
34	FOREIGN DEBTS	1,814,759,620,336
	<b>SUB-TOTAL</b>	<b>6,309,870,967,327</b>
<b>HEAD</b>	<b>SINKING FUND:</b>	
35	SINKING FUND TO RETIRE MATURING LOANS	247,726,644,470
	<b>SUB-TOTAL</b>	<b>247,726,644,470</b>
	<b>TOTAL - DEBT SERVICE</b>	<b>6,557,597,611,797</b>

	<b>SCHEDULE</b>	<b>2023 BUDGET PROPOSAL</b>
	<b>PART L - RECURRENT (NON-DEBT) EXPENDITURE</b>	<b>=N=</b>
<b>HEAD</b>	<b>MINISTRY/DEPARTMENT/AGENCY</b>	
	<b>EXECUTIVE:</b>	
36	PRESIDENCY	68,359,028,394
37	DEFENCE	1,091,875,921,153
38	MINISTRY OF FOREIGN AFFAIRS	93,428,963,962
39	FEDERAL MINISTRY OF INFORMATION & CULTURE	59,826,569,395
40	MINISTRY OF INTERIOR	277,695,232,426
41	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE	9,288,746,731
42	AUDITOR GENERAL FOR THE FEDERATION	5,049,881,795
43	FEDERAL MINISTRY OF POLICE AFFAIRS	777,408,791,159
44	FEDERAL MINISTRY OF COMMUNICATIONS AND DIGITAL ECONOMY	32,136,330,343
45	NATIONAL SECURITY ADVISER	166,606,698,563
46	INFRASTRUCTURE CONCESSION REGULATORY	1,359,631,010
47	SECRETARY TO THE GOVERNMENT OF THE FEDERATION	70,083,705,543
48	FEDERAL MINISTRY OF SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS	4,793,989,162
49	FEDERAL MINISTRY OF AGRICULTURE AND RURAL	85,419,201,354
50	FEDERAL MINISTRY OF FINANCE, BUDGET AND NATIONAL PLANNING	29,997,725,559
51	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT	16,825,458,482
52	FEDERAL MINISTRY OF LABOUR AND EMPLOYMENT	15,526,931,052
53	FEDERAL MINISTRY OF SCIENCE, TECHNOLOGY AND INNOVATION	52,338,164,156
54	FEDERAL MINISTRY OF TRANSPORT	18,011,923,138
55	FEDERAL MINISTRY OF AVIATION	9,438,804,034
56	FEDERAL MINISTRY OF POWER	6,885,459,313
57	MINISTRY OF PETROLEUM RESOURCES	33,159,212,233
58	MINISTRY OF MINES AND STEEL DEVELOPMENT	12,155,500,713
59	FEDERAL MINISTRY OF WORKS AND HOUSING	34,984,136,802
60	NATIONAL SALARIES, INCOMES AND WAGES	921,056,843
61	FISCAL RESPONSIBILITY COMMISSION	639,156,386
62	FEDERAL MINISTRY OF WATER RESOURCES	11,307,384,939
63	FEDERAL MINISTRY OF JUSTICE	33,797,908,517
64	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	13,131,755,133
65	FEDERAL CAPITAL TERRITORY ADMINISTRATION	-
66	FEDERAL MINISTRY OF NIGER DELTA HQTRS	2,613,934,355
67	FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT	187,194,692,966
68	FEDERAL MINISTRY OF WOMEN AFFAIRS	1,820,208,735
69	FEDERAL MINISTRY OF EDUCATION	663,971,772,850
70	FEDERAL MINISTRY OF HEALTH	580,819,251,889
71	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	26,417,087,566
72	NATIONAL POPULATION COMMISSION	9,320,219,629

73	MINISTRY OF HUMANITARIAN AFFAIRS, DISASTER MANAGEMENT AND SOCIAL DEVELOPMENT	8,362,260,945
74	<b>SUB-TOTAL: EXECUTIVE</b>	<b>4,512,972,697,226</b>
75	<b>FEDERAL EXECUTIVE BODIES:</b>	
76	CODE OF CONDUCT BUREAU	2,541,634,100
77	CODE OF CONDUCT TRIBUNAL	863,212,925
78	FEDERAL CHARACTER COMMISSION	3,654,509,515
79	FEDERAL CIVIL SERVICE COMMISSION	1,299,171,451
80	POLICE SERVICE COMMISSION	960,149,951
81	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	2,570,615,048
	<b>SUB-TOTAL: FEDERAL EXECUTIVE BODIES</b>	<b>11,889,292,991</b>
	<b>GOVERNMENT OWNED ENTERPRISES</b>	<b>1,583,724,625,661</b>
	<b>TETFUND (RECURRENT)</b>	<b>12,413,416,489</b>
	<b>PENSION, GRATUITIES AND RETIREES BENEFITS</b>	
	<b>TOTAL ALLOCATION:</b>	<b>854,812,179,406</b>
	<b>OFFICE OF THE HEAD OF CIVIL SERVICE (CIVILIAN</b>	<b>36,932,183,364</b>
82	GRATUITIES	601,022,401
83	PENSIONS	34,872,319,859
84	PENSION RUNNING COST	523,084,798
85	UNFUNDED LIABILITIES	935,756,305
	<b>MILITARY PENSIONS AND GRATUITIES (DMP)</b>	<b>244,563,112,535</b>
86	PENSIONS	149,429,387,739
87	EXPECTED RETIREES	36,653,532,442
88	DEATH BENEFITS	21,680,560,488
89	ADMINISTRATIVE CHARGES	202,781,436
90	PENSION RUNNING COST	360,000,000
91	MEDICAL RETIREES	909,298,893
92	ARREARS OF GRATUITIES (JAN 2019 - DEC 2021)	3,064,988,459
93	ARREARS OF PENSIONS (JAN 2019 - DEC 2021)	2,043,325,639
94	ARREARS OF DEATH BENEFITS (JAN 2019 - DEC 2021)	2,492,602,850
95	ARREARS OF PENSIONS AS A RESULT OF CONSEQUENTIAL ADJUSTEMENT ON PENSIONS (APRIL 2019 - APRIL 2021)	-
96	VERIFICATION EXERCISE	240,000,000
84	SECURITY DEBARMENT ALLOWANCE (INCLUDING ARREARS FOR 2017, 2018 AND 2019)	27,486,634,589
	<b>NHIS - MILITARY RETIREES</b>	<b>3,571,846,330</b>
85	NHIS - MILITARY RETIREES - INCLUDING ARREARS	3,571,846,330
	<b>DIA CIVILIAN STAFF PENSION AND GRATUITIES</b>	<b>603,059,007</b>
86	PENSION	331,256,916
87	GRATUITY	137,887,636
88	ADMINISTRATIVE CHARGES (INCLUDING VERIFICATION)	133,914,455
	<b>POLICE PENSIONS AND GRATUITIES</b>	<b>8,865,447,818</b>
89	PENSIONS	8,734,431,348
90	PENSION RUNNING COST	131,016,470
91	UNFUNDED LIABILITIES	-

	<b>CUSTOMS, IMMIGRATION AND PRISIONS PENSION OFFICE</b>	<b>10,071,632,273</b>
	PENSIONS	9,816,386,476
92	PENSION RUNNING COST	147,245,797
93	GRATUITIES AND DEATH BENEFITS	108,000,000
94	UNFUNDED LIABILITIES	-
	<b>UNIVERSITIES PENSION INCLUDING ARREARS</b>	<b>10,220,039,198</b>
95	PENSIONS	10,220,039,198
	<b>PARASTATALS PENSION AND RAILWAY PENSIONS</b>	<b>49,154,195,678</b>
96	PENSIONS	27,175,605,615
97	PENSION RUNNING COST	978,600,063
98	UNFUNDED LIABILITIES	20,999,990,000
	<b>DEPARTMENT OF STATE SECURITY</b>	<b>18,476,981,906</b>
99	PENSIONS (INCLUDING ARREARS)	12,006,106,942
100	GRATUITY	1,647,634,321
101	DEATH BENEFITS	696,523,788
102	ARREARS OF PENSION (MINIMUM WAGE ADJUSTMENT -	2,535,346,601
	ARREARS OF GRATUITIES - 2022	1,591,370,254
	<b>NIGERIA INTELLIGENCE AGENCY</b>	<b>10,449,436,023</b>
103	PENSIONS/DEPENDANTS BENEFITS	6,960,871,270
104	PENSION RUNNING COST	300,000,000
105	GRATUITY/LONG SERVICE SEVERANCE PACKAGE	3,188,564,753
106	ESTABLISHMENT OF NIA PENSION	-
	<b>NELMCO</b>	<b>14,724,427,163</b>
107	NELMCO PENSIONS/ARREARS	14,724,427,163
108	PENSION RUNNING COST	-
	<b>OTHER PENSIONS</b>	<b>447,179,818,113</b>
109	ARREARS OF PENSION LIABILITIES	-
110	DEFUNCT PRIVATISED AGENCIES PENSION	42,334,283,641
111	PAYMENT INTO REDEMPTION FUND	268,702,315,305
112	PENSION PROTECTION FUND	10,000,000,000
113	BENEFITS OF RETIRED HEADS OF SERVICE AND PERMANENT SECRETARIES AND PROFESSORS	10,505,814,220
114	SEVERANCE BENEFITS TO RETIRED HEADS OF GOVERNMENT AGENCIES AND PARASTATALS	1,000,000,000
115	ENTITLEMENTS OF FORMER PRESIDENTS/HEADS OF STATES AND VICE PRESIDENTS/CHIEF OF GENERAL STAFF	2,300,000,000
116	INCREASE IN PENSION (2007, 2010 AND 2019)	112,337,404,948
	<b>OTHER SERVICE - WIDE VOTES</b>	<b>1,296,070,142,633</b>
117	PAYMENT OF OUTSTANDING DEATH BENEFIT TO CIVIL SERVANTS/POLICE	7,766,257,523
118	GROUP LIFE ASSURANCE FOR ALL MDAs INCLUDING DSS/INSURANCE OF SENSITIVE ASSETS/CORPERS PLUS ADMINISTRATION/MONITORING	24,733,742,477
119	PUBLIC SERVICE WAGE ADJUSTMENT FOR MDAs (INCLUDING ARREARS OF PROMOTION AND SALARY INCREASES & PAYMENT OF SEVERANCE BENEFITS AND MINIMUM WAGE RELATED ADJUSTMENTS)	350,000,000,000
120	MILITARY OPERATIONS: LAFIYA DOLE & OTHER OPERATIONS OF THE ARMED FORCES	115,000,000,000

121	SETTLEMENT OF MDAs ELECTRICITY BILLS DEBTS	40,000,000,000
122	IPPIS CAPTURING/MONITORING	1,000,000,000
123	MARGIN FOR INCREASES IN COSTS AND RECURRENT ADJUSTMENT COSTS	12,000,000,000
124	PRESIDENTIAL AMNESTY PROGRAMME: REINTEGRATION OF TRANSFORMED EX-MILITANTS	65,000,000,000
125	SERVICE WIDE TRAINING OF BUDGET/PLANNING OFFICERS ON GIFMIS BUDGET PREPARATION SYSTEM (BPS) AS WELL AS MONITORING AND EVALUATION OF ALL PROJECTS	1,000,000,000
126	NATIONAL SOCIAL INVESTMENT PROGRAMME - NSIP (RECURRENT)	200,000,000,000
127	CONTINGENCY (RECURRENT)	30,000,000,000
128	INTERNATIONAL SPORTING COMPETITIONS	5,000,000,000
129	TSA OPERATIONS	1,000,000,000
130	EMPLOYEE COMPENSATION ACT - EMPLOYEES COMPENSATION FUND	4,000,000,000
131	CONTRIBUTIONS TO INTERNATIONAL ORGANISATIONS	30,000,000,000
132	GAVI/IMMUNISATION	69,570,142,633
133	POLICE OPERATIONS FUND	50,000,000,000
134	NIGERIA SECURITY AND CIVIL DEFENCE CORPS - SPECIAL OPERATIONS FUND	15,000,000,000
135	NATIONAL POVERTY REDUCTION WITH GROWTH STRATEGY (FGN COMMITMENT, INCLUDING NSIP UPSCALING)	100,000,000,000
136	PROVISION FOR CORP MEMBERS NHIS	5,000,000,000
137	TERTIARY INSTITUTIONS SALARY NEGOTIATIONS	170,000,000,000
	<b>TOTAL CRF CHARGES:</b>	<b>2,150,882,322,038</b>
	<b>TOTAL RECURRENT (NON-DEBT)</b>	<b>8,271,882,354,405</b>

	<b>SCHEDULE</b>	<b>2023 BUDGET PROPOSAL</b>
	<b>PART M - CAPITAL EXPENDITURE</b>	<b>=N=</b>
<b>HEAD</b>	<b>MINISTRY/DEPARTMENT/AGENCY</b>	
	<b>EXECUTIVE:</b>	
138	PRESIDENCY	17,722,357,314
139	DEFENCE	156,294,688,963
140	MINISTRY OF FOREIGN AFFAIRS	4,685,537,486
141	FEDERAL MINISTRY OF INFORMATION & CULTURE	3,172,191,176
142	MINISTRY OF INTERIOR	26,700,048,500
143	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE	2,734,873,790
144	AUDITOR GENERAL FOR THE FEDERATION	62,701,528
145	FEDERAL MINISTRY OF POLICE AFFAIRS	36,428,266,501
146	FEDERAL MINISTRY OF COMMUNICATIONS AND DIGITAL ECONOMY	4,443,791,308
147	NATIONAL SECURITY ADVISER	28,411,453,273
148	INFRASTRUCTURE CONCESSION REGULATORY	78,342,162
149	SECRETARY TO THE GOVERNMENT OF THE FEDERATION	13,146,921,993
150	FEDERAL MINISTRY OF SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS	728,302,060
151	FEDERAL MINISTRY OF AGRICULTURE AND RURAL	43,473,714,821
152	FEDERAL MINISTRY OF FINANCE, BUDGET AND NATIONAL PLANNING	159,028,089,038
153	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT	18,326,029,301
154	FEDERAL MINISTRY OF LABOUR AND EMPLOYMENT	5,794,721,587
155	FEDERAL MINISTRY OF SCIENCE, TECHNOLOGY AND INNOVATION	23,869,150,449
156	FEDERAL MINISTRY OF TRANSPORT	70,451,326,668
157	FEDERAL MINISTRY OF AVIATION	37,060,546,777
158	FEDERAL MINISTRY OF POWER	37,155,593,042
159	MINISTRY OF PETROLEUM RESOURCES	777,869,567
160	MINISTRY OF MINES AND STEEL DEVELOPMENT	3,267,780,264
161	FEDERAL MINISTRY OF WORKS AND HOUSING	219,851,979,403
162	NATIONAL SALARIES, INCOMES AND WAGES	65,030,495
163	FISCAL RESPONSIBILITY COMMISSION	188,235,981
164	FEDERAL MINISTRY OF WATER RESOURCES	52,912,164,395
165	FEDERAL MINISTRY OF JUSTICE	32,917,104,454
166	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	633,712,548
167	FEDERAL CAPITAL TERRITORY ADMINISTRATION	13,474,499,132
168	FEDERAL MINISTRY OF NIGER DELTA HQTRS	10,760,732,580
169	FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT	4,411,656,119
170	FEDERAL MINISTRY OF WOMEN AFFAIRS	5,105,828,480
171	FEDERAL MINISTRY OF EDUCATION	84,008,763,107
172	FEDERAL MINISTRY OF HEALTH	93,823,050,445
173	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	14,169,457,224
174	NATIONAL POPULATION COMMISSION	1,005,835,945

175	MINISTRY OF HUMANITARIAN AFFAIRS, DISASTER MANAGEMENT AND SOCIAL DEVELOPMENT	8,173,533,872
	<b>SUB-TOTAL: EXECUTIVE</b>	<b>1,235,315,881,749</b>
	<b>FEDERAL EXECUTIVE BODIES:</b>	
176	CODE OF CONDUCT BUREAU	154,060,914
177	CODE OF CONDUCT TRIBUNAL	39,543,577
178	FEDERAL CHARACTER COMMISSION	107,737,887
179	FEDERAL CIVIL SERVICE COMMISSION	182,675,782
180	POLICE SERVICE COMMISSION	66,476,299
181	COMMISSION	139,179,380
	<b>SUB-TOTAL: FEDERAL EXECUTIVE BODIES</b>	<b>689,673,838</b>
	<b>GOVERNMENT-OWNED ENTERPRISES</b>	<b>835,387,348,099</b>
	<b>TETFUND CAPITAL</b>	<b>235,854,913,298</b>
	<b>MULTILATERAL/BILATERAL LOAN FUNDED PROJECTS</b>	
182	FEDERAL MINISTRY OF COMMUNICATIONS AND DIGITAL ECONOMY	9,900,506,100
183	FEDERAL MINISTRY OF AGRICULTURE AND RURAL	93,211,980,000
184	FEDERAL MINISTRY OF FINANCE, BUDGET AND NATIONAL PLANNING	348,238,215,000
185	FEDERAL MINISTRY OF TRANSPORT	38,068,773,332
186	FEDERAL MINISTRY OF AVIATION	18,484,886,309
187	FEDERAL MINISTRY OF POWER	195,465,151,791
188	MINISTRY OF MINES AND STEEL DEVELOPMENT	21,778,500,000
189	FEDERAL MINISTRY OF WORKS AND HOUSING	101,195,585,090
190	FEDERAL MINISTRY OF WATER RESOURCES	147,658,230,000
191	FEDERAL MINISTRY OF WOMEN AFFAIRS	10,257,673,500
192	FEDERAL MINISTRY OF EDUCATION	155,224,080,900
193	FEDERAL MINISTRY OF HEALTH	310,252,155,300
194	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	38,765,730,000
195	MINISTRY OF HUMANITARIAN AFFAIRS, DISASTER MANAGEMENT AND SOCIAL DEVELOPMENT	282,902,715,000
	<b>TOTAL: MULTILATERAL/BILATERAL LOAN FUNDED PROJECTS</b>	<b>1,771,404,182,322</b>

<b>CAPITAL SUPPLEMENTATION</b>		
196	FGN SPECIAL INTERVENTION PROGRAMME: SOCIAL HOUSING (FAMILY HOMES FUND)	7,000,000,000
197	NIGERIA YOUTH INVESTMENT FUND	25,000,000,000
198	COUNTERPART FUNDING FOR DONOR SUPPORTED PROGRAMMES, INCLUDING GLOBAL FUND	7,416,508,000
199	PAYMENT OF LOCAL CONTRACTORS' DEBTS/OTHER	25,000,000,000
200	GALAXY BACKBONE	5,600,000,000
201	GIFMIS/IPPIS CAPITAL	1,500,000,000
202	OSSAP - SDGs: SDG PROJECTS 1	55,000,000,000
203	OSSAP - SDGs: SDG PROJECTS 2	10,000,000,000
204	RECAPITALISATION OF DEVELOPMENT FINANCE	10,000,000,000
205	ZONAL INTERVENTION PROJECTS	100,000,000,000
206	HEAD OF SERVICE (FEDERAL GOVERNMENT STAFF HOUSING LOANS BOARD)	2,500,000,000
207	SUBSCRIPTION TO SHARES IN INTERNATIONAL NATIONAL DEVELOPMENT PLANS (FEDERAL MINISTRY OF FINANCE, BUDGET AND NATIONAL PLANNING)	1,500,000,000
208	ADJUSTMENT TO CAPITAL COST	19,370,000,000
209	CONTINGENCY (CAPITAL)	15,000,000,000
210	GRANTS AND DONOR FUNDED PROJECTS	43,028,488,073
211	PRESIDENTIAL ENABLING BUSINESS ENVIRONMENT COUNCIL (PEBEC)	1,000,000,000
212	REFUND OF BORROWED FUNDS FROM THE EDUCATION TAX POOL (TETFUND)	12,899,000,000
213	TRANSFER TO HYPPADEC	3,000,000,000
214	NATIONAL POVERTY REDUCTION WITH GROWTH STRATEGY (FGN COMMITMENT, INCLUDING NSIP UPSCALING)	150,000,000,000
215	RESTRUCTURING/RECAPITALISATION OF NIPOST	10,000,000,000
216	RECAPITALISATION OF MOFI	20,000,000,000
217	FGN SHARE OF OIL PRICE ROYALTY TRANSFERRED TO NSIA	13,366,750,326
218	SPECIAL INTERVENTION FUND FOR CONSTRUCTION OF STORAGE FACILITY IN BENIN TO HOUSE REPATRIATED	1,920,000,000
219	TERTIARY INSTITUTIONS REVITALISATION	300,000,000,000
220	DNA LABORATORY IN LAGOS UNIVERSITY TEACHING HOSPITAL (LUTH) AND NATIONAL HOSPITAL ABUJA	600,000,000
221		
	<b>TOTAL CAPITAL SUPPLEMENTATION:</b>	<b>855,700,746,399</b>
	<b>TOTAL CAPITAL EXPENDITURE</b>	<b>4,934,352,745,705</b>
	<b>AGGREGATE EXPENDITURE</b>	<b>20,507,942,180,704</b>

EXPLANATORY MEMORANDUM	
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<p>A Bill for an Act to authorise the issue from the Consolidated Revenue Fund of the Federation the total sum of <b>=N=20,507,942,180,704</b> (Twenty Trillion, Five Hundred and Seven Billion, Nine Hundred and Forty-Two Million, One Hundred and Eighty Thousand, Seven Hundred and Four Naira) only, of which <b>=N=744,109,468,797</b>(Seven Hundred and Forty-Four Billion, One Hundred and Nine Million, Four Hundred and Sixty-Eight Thousand, Seven Hundred and Ninety-Seven Naira) only is for Statutory Transfers, <b>=N=6,557,597,611,797</b> (Six Trillion, Five Hundred and Fifty-Seven Billion, Five Hundred and Ninety-Seven Million, Six Hundred and Eleven Thousand, Seven Hundred and Ninety-Seven Naira) only is for Debt Service, <b>=N=8,271,882,354,405</b> (Eight Trillion, Two Hundred and Seventy-One Billion, Eight Hundred and Eighty-Two Million, Three Hundred and Fifty-Four Thousand, Four Hundred and Five Naira) only is for Recurrent (Non-Debt) Expenditure while the sum of <b>=N=4,934,352,745,705</b> (Four Trillion, Nine Hundred and Thirty-Four Billion, Three Hundred and Fifty-Two Million, Seven Hundred and Forty-Five Thousand, Seven Hundred and Five Naira) only is for contribution to the Development Fund for Capital Expenditure for the year ending on the 31st day of December, 2023.</p>	