



APPROPRIATION BILL 2023

Section

1	Issue and appropriation of =N=21,827,188,747,391 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	Corrigendum	
5	Excess Revenue	
6	Authorization	
7	Information on Funds Releases	
8	Due Process Certification	
9	Information on internally generated revenue, domestic and foreign assistance	
10	Power of Nigerian Embassies and Missions	
11	Detailed estimate	
12	Expiry Constitution, 1999.	
13	Short Title	

<p>A Bill for an Act to authorise the issue from the Consolidated Revenue Fund of the Federation the total sum of =N=21,827,188,747,391 (Twenty One Trillion, Eight Hundred and Twenty Seven Billion, One Hundred and Eighty Eight Million, Seven Hundred and Fourty Seven Thousand, Three Hundred and Ninety One Naira) only, of which =N=967,486,010,536 (Nine Hundred and Sixty Seven Billion, Four Hundred and Eighty Six Million, Ten Thousand, Five Hundred and Thirty Six Naira) only is for Statutory Transfers, =N=6,557,597,611,797 (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, =N=8,329,370,195,637 (Eight Trillion, Three Hundred and Twenty Nine Billion, Three Hundred and Seventy Million, One Hundred and Ninety Five Thousand, Six Hundred and Thirty Seven Naira) only is for Recurrent (Non-Debt) Expenditure while the sum of =N=5,972,734,929,421 (Five Trillion, Nine Hundred and Seventy Two Billion, Seven Hundred and Thirty Four Million, Nine Hundred and Twenty Nine Thousand, Four Hundred and Twenty One Naira) only is for contribution to the Development Fund for Capital Expenditure for the year ending on the 31st day of December, 2023.</p>	
BE IT ENACTED by the National Assembly of the Federal Republic of	
<p>1 (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 =N=21,827,188,747,391 (Twenty One Trillion, Eight Hundred and Twenty Seven Billion, One Hundred and Eighty Eight Million, Seven Hundred and Fourty Seven Thousand, Three Hundred and Ninety One Naira) only, for the year ending on the 31st day of December, 2023.</p>	<p>Issue and appropriation of =N=21,827,188,747,391 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 set out in the Schedule to this Act.</p>	<p>First Schedule</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>	
<p>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.</p>	<p>Release of funds from the Consolidated Revenue Fund</p>
<p>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.</p>	<p>Virement</p>

4	Any error in the schedule to this Act that may hinder the implementation of projects and programs in Ministries, Departments and Agencies may be corrected through a corrigendum issued by the National Assembly: provided that the total sum for the project or program is not affected.	Corrigendum
5	(i) The Accountant-General of the Federation shall immediately upon the 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 benchmark adopted in this Budget	Excess Revenue
	(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	
6	(i) No funds shall be paid out of the monies arising from the record specified in Section 5 (1) except by an Act/approval of the National Assembly.	Authorization
	(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.	
7	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.	Information on Funds Releases
8	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.	Due Process Certification
9	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-	Information on internally generated revenue, domestic and foreign assistance
	(a) the Internally Generated Revenue of the agency in any form; and	
	(b) all foreign and domestic assistance received from any agency, person or organisation in any form.	
10	The Missions and Embassies shall constitute their Tender Board as in a Parastatal's Tenders Board (PTB) within the requisite threshold in compliance with the extant Executive Circular and the Provisions of the Public Procurement Act.	Power of Nigerian Embassies and Missions
11	The detailed estimates of expenditure are set out in the Second Schedule to this Bill.	Detailed estimate

12	In line with the provisions of section 318 of the Constitution of the Federal Republic of Nigeria, this Bill expires after 12 months, starting from 1st day of January to 31st day of December, 2023 when assented to.	Expiry Constitution, 1999.
13	This Bill may be cited as the Appropriation Bill, 2023.	Short Title
	SCHEDULE	2023 APPROPRIATION BILL
HEAD	REVENUES	
PART A	FGN SHARE OF GROSS FEDERATION REVENUES	7,906,763,204,817
PART B	DEDUCTIONS	(3,146,674,789,202)
PART C	FGN SHARE OF NET FEDERATION REVENUES	4,760,088,415,615
PART D	INDEPENDENT REVENUES	3,169,072,692,545
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
	AGGREGATE REVENUES/INFLOW	11,045,110,311,860
	EXPENDITURES	
PART J	STATUTORY TRANSFERS	967,486,010,536
PART K	DEBT SERVICE / SINKING FUND	6,557,597,611,797
PART L	RECURRENT (NON-DEBT) EXPENDITURE	8,329,370,195,637
PART M	CAPITAL EXPENDITURE	5,972,734,929,421
	AGGREGATE EXPENDITURE	21,827,188,747,391
	SURPLUS / DEFICIT	(10,782,078,435,531)
	FINANCING ITEMS	
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	1,771,404,182,322
	AGGREGATE FINANCING ITEMS	10,782,078,435,531
	SCHEDULE	2023 APPROPRIATION BILL
	PART A - FGN SHARE OF GROSS FEDERATION REVENUES	=N=
HEAD	SHARE OF FEDERATION REVENUES	
1	FEDERAL GOVERNMENT SHARE OF MAIN POOL	7,443,142,366,159
2	FEDERAL GOVERNMENT SHARE OF VAT POOL	443,065,940,356
3	FEDERAL GOVERNMENT SHARE OF EMTL	20,554,898,302
	TOTAL - SHARE OF FEDERATION REVENUES	7,906,763,204,817
	PART B - DEDUCTIONS	
HEAD	DEDUCTIONS	
4	OIL & GAS DEDUCTIONS	2,509,896,601,328
5	NON-OIL DEDUCTION - COST OF COLLECTION	193,686,052,869
6	TRANSFERS	-

	NEDC	12,760,299,082
	NPTF	26,015,902,753
	FCT	404,315,933,170
	TOTAL - DEDUCTIONS	3,146,674,789,202
	PART C - FGN SHARE OF NET FEDERATION REVENUES	
HEAD	FGN SHARE OF NET FEDERATION REVENUES	
7	FEDERAL GOVERNMENT SHARE OF MAIN POOL	4,357,907,232,056
8	FEDERAL GOVERNMENT SHARE OF VAT POOL	383,092,534,670
9	FEDERAL GOVERNMENT SHARE OF EMTL	19,088,648,889
	TOTAL - SHARE OF FEDERATION REVENUES	4,760,088,415,615
	SCHEDULE	
	PART D - INDEPENDENT REVENUES	
HEAD	INDEPENDENT REVENUES	
10	TAX REVENUES	68,137,734,238
11	NON-TAX REVENUES	596,154,702,086
12	OPERATING SURPLUS	2,504,780,256,221
	TOTAL - INDEPENDENT REVENUES	3,169,072,692,545
	SCHEDULE	
	PART E - OTHER DIVIDENDS	
13	BANK OF INDUSTRY (BOI)	7,226,385,750
	TOTAL - DIVIDENDS	7,226,385,750
	SCHEDULE	
	PART F - AID AND GRANTS	
HEAD	AID AND GRANTS	
14	FOREIGN AID / GRANT (IN CASH)	43,028,488,073
	TOTAL - AID AND GRANTS	43,028,488,073
	SCHEDULE	
	PART G - SPECIAL LEVIES / ACCOUNTS - TRANSFERS TO CRF/CDF	
HEAD	SPECIAL LEVIES / ACCOUNTS - TRANSFERS TO CRF/CDF	
15	SPECIAL LEVIES/ACCOUNTS	300,000,000,000
16	SPECIAL ACCOUNTS	
	TOTAL - SPECIAL LEVIES / ACCOUNTS	300,000,000,000
	SCHEDULE	
	PART H - GOVERNMENT-OWNED ENTERPRISES	
17	GOVERNMENT-OWNED ENTERPRISES	3,873,416,174,946
18	GOEs OPERATING SURPLUS (80% OF WHICH IS CAPTURED IN INDEPENDENT REVENUE)	(1,454,304,201,187)
	TOTAL - GOEs REVENUE (NET OF OPERATING SURPLUS)	2,419,111,973,760
	SCHEDULE	
	PART I - OTHERS	
HEAD	OTHERS	
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
	TOTAL - OTHERS	346,582,356,117
	SCHEDULE	
	PART J - STATUTORY TRANSFERS	
HEAD	STATUTORY TRANSFERS	
23	NATIONAL JUDICIAL COUNCIL	165,000,000,000
24	NIGER-DELTA DEVELOPMENT COMMISSION	119,939,603,660
25	UNIVERSAL BASIC EDUCATION	103,288,086,976
26	NATIONAL ASSEMBLY:	
	SEVERANCE/INAUGURATION OF OUTGOING AND INCOMING 9TH AND 10TH ASSEMBLY (LEGISLATORS AND LEGISLATIVE AIDES)	30,173,520,592
	NATIONAL ASSEMBLY OFFICE	30,492,518,529
	SENATE	33,267,001,807
	HOUSE OF REPRESENTATIVES	51,994,511,954
	NATIONAL ASSEMBLY SERVICE COMMISSION	10,555,809,322
	LEGISLATIVES AIDES	16,520,653,763
	PAC - SENATE	118,970,215
	PAC - HOUSE OF REPRESENTATIVES	142,764,258
	GENERAL SERVICES	11,307,475,470
	NATIONAL INSTITUTE FOR LEGISLATIVE AND DEMOCRATIC STUDIES (NILDS)	7,411,813,596
	SERVICE WIDE VOTE	671,335,001
	OFFICE OF RETIRED CLERKS AND PERMANENT SECRETARIES	1,059,121,701
	APPROPRIATION COMMITTEE DEPARTMENT - SENATE	125,000,000
	APPROPRIATION COMMITTEE DEPARTMENT - HOUSE	165,000,000
	NATIONAL ASSEMBLY LIBRARY BUILDING (ONGOING)	4,250,000,000
	HOSTING OF CONFERENCE OF SPEAKERS OF AFRICAN PARLIAMENT (COSAP)	127,500,000
	NASS LIABILITIES	8,500,000,000
	NASS E-LIBRARY	255,000,000
	NASS DASHBOARD	118,150,000
	CONSTITUTION REVIEW	850,000,000
	COMPLETION OF NASS LIBRARY COMPLEX	7,500,000,000
	COMPLETION OF NILDS HQ	2,500,000,000
	CONSTRUCTION OF NASC BUILDING	10,000,000,000
27	PUBLIC COMPLAINTS COMMISSION	10,690,000,000
28	INDEPENDENT NATIONAL ELECTORAL COMMISSION (INEC)	173,635,157,400
29	NATIONAL HUMAN RIGHT COMMISSION	4,500,000,000
30	NORTH EAST DEVELOPMENT COMMISSION	59,038,929,318
31	BASIC HEALTH CARE FUND	51,644,043,487
32	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURE (NASENI)	51,644,043,487
	TOTAL - STATUTORY TRANSFERS	967,486,010,536
	SCHEDULE	
	PART K - DEBT SERVICE	
HEAD	DEBT SERVICE	
33	DOMESTIC DEBTS (INCLUDING WAYS AND MEANS)	4,495,111,346,991
34	FOREIGN DEBTS	1,814,759,620,336
	SUB-TOTAL	6,309,870,967,327

HEAD	SINKING FUND:	
35	SINKING FUND TO RETIRE MATURING LOANS	247,726,644,470
	SUB-TOTAL	247,726,644,470
	TOTAL - DEBT SERVICE	6,557,597,611,797

	SCHEDULE	2023 APPROPRIATION BILL
	PART L - RECURRENT (NON-DEBT) EXPENDITURE	=N=
HEAD	MINISTRY/DEPARMENT/AGENCY	
	EXECUTIVE:	
36	PRESIDENCY	76,409,028,394
37	DEFENCE	1,098,875,921,153
38	MINISTRY OF FOREIGN AFFAIRS	93,688,963,962
39	FEDERAL MINISTRY OF INFORMATION & CULTURE	59,826,569,395
40	MINISTRY OF INTERIOR	278,695,232,426
41	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION	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	172,606,698,563
46	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	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 DEVELOPMENT	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	12,682,500,713
59	FEDERAL MINISTRY OF WORKS AND HOUSING	34,984,136,802
60	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	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	13,631,755,133
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	578,989,774,094
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	SUB-TOTAL: EXECUTIVE	4,534,480,219,429
75	FEDERAL EXECUTIVE BODIES:	
76	CODE OF CONDUCT BUREAU	2,541,634,100
77	CODE OF CONDUCT TRIBUNAL	863,212,925

78	FEDERAL CHARACTER COMMISSION	4,154,509,519
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
	SUB-TOTAL: FEDERAL EXECUTIVE BODIES	12,389,292,994
	GOVERNMENT OWNED ENTERPRISES	1,583,724,625,661
	TETFUND (RECURRENT)	12,413,416,489
	PENSION, GRATUITIES AND RETIREES BENEFITS	
	TOTAL ALLOCATION:	854,812,179,406
	OFFICE OF THE HEAD OF CIVIL SERVICE (CIVILIAN PENSION)	36,932,183,364
82	GRATUITIES	601,022,401
83	PENSIONS	34,872,319,859
84	PENSION RUNNING COST	523,084,798
85	UNFUNDED LIABILITIES	935,756,305
	MILITARY PENSIONS AND GRATUITIES (DMP)	244,563,112,535
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
	NHIS - MILITARY RETIREES	3,571,846,330
85	NHIS - MILITARY RETIREES - INCLUDING ARREARS	3,571,846,330
	DIA CIVILIAN STAFF PENSION AND GRATUITIES	603,059,007
86	PENSION	331,256,916
87	GRATUITY	137,887,636
88	ADMINISTRATIVE CHARGES (INCLUDING VERIFICATION)	133,914,455
	POLICE PENSIONS AND GRATUITIES	8,865,447,818
89	PENSIONS	8,734,431,348
90	PENSION RUNNING COST	131,016,470
91	UNFUNDED LIABILITIES	-
	CUSTOMS, IMMIGRATION AND PRISIONS PENSION OFFICE	10,071,632,273
	PENSIONS	9,816,386,476
92	PENSION RUNNING COST	147,245,797
93	GRATUITIES AND DEATH BENEFITS	108,000,000
94	UNFUNDED LIABILITIES	-
	UNIVERSITIES PENSION INCLUDING ARREARS	10,220,039,198
95	PENSIONS	10,220,039,198
	PARASTATALS PENSION AND RAILWAY PENSIONS	34,154,195,678
96	PENSIONS	27,175,605,615
97	PENSION RUNNING COST	978,600,063
98	UNFUNDED LIABILITIES	5,999,990,000

	DEPARTMENT OF STATE SECURITY	18,476,981,906
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 - 2022)	2,535,346,601
	ARREARS OF GRATUITIES - 2022	1,591,370,254
	NIGERIA INTELLIGENCE AGENCY	10,449,436,023
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	-
	NELMCO	14,724,427,163
107	NELMCO PENSIONS/ARREARS	14,724,427,163
108	PENSION RUNNING COST	-
	OTHER PENSIONS	462,179,818,113
109	ARREARS OF PENSION LIABILITIES	-
110	DEFUNCT PRIVATISED AGENCIES PENSION	29,214,351,361
111	DEFUNCT PRIVATISED AGENCIES PENSION (NITEL/MTEL, NICON, NIG. RE, NNN & FHA)	13,119,932,280
112	EX-PHCN (NELMCO) HERMONISATION AND MONITIZATION YEAR 2000 PENSIONERS	15,000,000,000
113	PAYMENT INTO REDEMPTION FUND	268,702,315,305
114	PENSION PROTECTION FUND	10,000,000,000
115	BENEFITS OF RETIRED HEADS OF SERVICE AND PERMANENT SECRETARIES AND PROFESSORS	10,505,814,220
116	SEVERANCE BENEFITS TO RETIRED HEADS OF GOVERNMENT AGENCIES AND PARASTATALS	1,000,000,000
117	ENTITLEMENTS OF FORMER PRESIDENTS/HEADS OF STATES AND VICE PRESIDENTS/CHIEF OF GENERAL STAFF	2,300,000,000
118	INCREASE IN PENSION (2007, 2010 AND 2019)	112,337,404,948
	OTHER SERVICE - WIDE VOTES	1,331,550,461,658
118	PAYMENT OF OUTSTANDING DEATH BENEFIT TO CIVIL SERVANTS/POLICE	7,766,257,523
119	GROUP LIFE ASSURANCE FOR ALL MDAs INCLUDING DSS/INSURANCE OF SENSITIVE ASSETS/CORPERS PLUS ADMINISTRATION/MONITORING	24,733,742,477
120	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
121	MILITARY OPERATIONS: LAFIYA DOLE & OTHER OPERATIONS OF THE ARMED FORCES	115,000,000,000
122	SETTLEMENT OF MDAs ELECTRICITY BILLS DEBTS	40,000,000,000
123	IPPIS CAPTURING/MONITORING	1,000,000,000
124	MARGIN FOR INCREASES IN COSTS AND RECURRENT ADJUSTMENT COSTS	12,000,000,000
125	PRESIDENTIAL AMNESTY PROGRAMME: REINTEGRATION OF TRANSFORMED EX-MILITANTS	65,000,000,000
126	SERVICE WIDE TRAINING OF BUDGET/PLANNING OFFICERS ON GIFMIS BUDGET PREPARATION SYSTEM (BPS) AS WELL AS MONITORING AND EVALUATION OF ALL PROJECTS NATIONWIDE	1,000,000,000
127	NATIONAL SOCIAL INVESTMENT PROGRAMME - NSIP (RECURRENT)	200,000,000,000
128	CONTINGENCY (RECURRENT)	30,000,000,000

129	INTERNATIONAL SPORTING COMPETITIONS	5,000,000,000
130	TSA OPERATIONS	1,000,000,000
131	EMPLOYEE COMPENSATION ACT - EMPLOYEES COMPENSATION FUND	4,000,000,000
132	CONTRIBUTIONS TO INTERNATIONAL ORGANISATIONS	51,480,319,025
133	GAVI/IMMUNISATION	69,570,142,633
134	POLICE OPERATIONS FUND - 2023 GENERAL ELECTIONS	64,000,000,000
135	NIGERIA SECURITY AND CIVIL DEFENCE CORPS - SPECIAL OPERATIONS FUND	15,000,000,000
138	NATIONAL POVERTY REDUCTION WITH GROWTH STRATEGY (FGN COMMITMENT, INCLUDING NSIP UPSCALING)	100,000,000,000
139	PROVISION FOR CORP MEMBERS NHIS	5,000,000,000
140	TERTIARY INSTITUTIONS SALARY NEGOTIATIONS	170,000,000,000
	TOTAL CRF CHARGES:	2,186,362,641,063
	TOTAL RECURRENT (NON-DEBT)	8,329,370,195,637
	SCHEDULE	2023 APPROPRIATION
	PART M - CAPITAL EXPENDITURE	BILL
		=N=
HEAD	MINISTRY/DEPARMENT/AGENCY	
	EXECUTIVE:	
141	PRESIDENCY	20,115,392,458
142	DEFENCE	285,045,254,555
143	MINISTRY OF FOREIGN AFFAIRS	5,854,658,864
144	FEDERAL MINISTRY OF INFORMATION & CULTURE	11,879,191,176
145	MINISTRY OF INTERIOR	45,622,057,393
146	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION	2,807,812,529
147	AUDITOR GENERAL FOR THE FEDERATION	62,701,528
148	FEDERAL MINISTRY OF POLICE AFFAIRS	60,649,679,826
149	FEDERAL MINISTRY OF COMMUNICATIONS AND DIGITAL ECONOMY	4,986,124,756
150	NATIONAL SECURITY ADVISER	70,331,453,273
151	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	78,342,162
152	SECRETARY TO THE GOVERNMENT OF THE FEDERATION	38,813,380,492
153	FEDERAL MINISTRY OF SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS	2,852,347,190
154	FEDERAL MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	248,358,725,889
155	FEDERAL MINISTRY OF FINANCE, BUDGET AND NATIONAL PLANNING	166,747,089,038
156	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT	32,037,330,766
157	FEDERAL MINISTRY OF LABOUR AND EMPLOYMENT	37,180,722,587
158	FEDERAL MINISTRY OF SCIENCE, TECHNOLOGY AND INNOVATION	132,572,962,182
159	FEDERAL MINISTRY OF TRANSPORT	74,265,492,257
160	FEDERAL MINISTRY OF AVIATION	49,410,546,777
161	FEDERAL MINISTRY OF POWER	56,144,375,197
162	MINISTRY OF PETROLEUM RESOURCES	2,387,869,567
163	MINISTRY OF MINES AND STEEL DEVELOPMENT	5,474,169,278
164	FEDERAL MINISTRY OF WORKS AND HOUSING	398,275,974,098
165	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	65,030,495

166	FISCAL RESPONSIBILITY COMMISSION	188,235,981
167	FEDERAL MINISTRY OF WATER RESOURCES	83,256,247,735
168	FEDERAL MINISTRY OF JUSTICE	34,181,659,058
169	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	1,133,712,548
170	FEDERAL CAPITAL TERRITORY ADMINISTRATION	15,474,499,132
171	FEDERAL MINISTRY OF NIGER DELTA HQTRS	11,948,769,209
172	FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT	6,223,389,922
173	FEDERAL MINISTRY OF WOMEN AFFAIRS	9,010,121,243
174	FEDERAL MINISTRY OF EDUCATION	153,735,618,395
175	FEDERAL MINISTRY OF HEALTH	134,909,210,815
176	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	21,257,480,084
177	NATIONAL POPULATION COMMISSION	31,005,835,945
178	MINISTRY OF HUMANITARIAN AFFAIRS, DISASTER MANAGEMENT AND SOCIAL DEVELOPMENT	32,054,601,066
	SUB-TOTAL: EXECUTIVE	2,286,398,065,465
	FEDERAL EXECUTIVE BODIES:	
179	CODE OF CONDUCT BUREAU	154,060,914
180	CODE OF CONDUCT TRIBUNAL	39,543,577
181	FEDERAL CHARACTER COMMISSION	607,737,887
182	FEDERAL CIVIL SERVICE COMMISSION	182,675,782
183	POLICE SERVICE COMMISSION	66,476,299
184	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	139,179,380
	SUB-TOTAL: FEDERAL EXECUTIVE BODIES	1,189,673,839
	GOVERNMENT-OWNED ENTERPRISES	835,387,348,099
	TETFUND CAPITAL	235,854,913,298
	MULTILATERAL/BILATERAL LOAN FUNDED PROJECTS	
185	FEDERAL MINISTRY OF COMMUNICATIONS AND DIGITAL ECONOMY	9,900,506,100
186	FEDERAL MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	93,211,980,000
187	FEDERAL MINISTRY OF FINANCE, BUDGET AND NATIONAL PLANNING	348,238,215,000
188	FEDERAL MINISTRY OF TRANSPORT	38,068,773,332
189	FEDERAL MINISTRY OF AVIATION	18,484,886,309
190	FEDERAL MINISTRY OF POWER	195,465,151,791
191	MINISTRY OF MINES AND STEEL DEVELOPMENT	21,778,500,000
192	FEDERAL MINISTRY OF WORKS AND HOUSING	101,195,585,090
193	FEDERAL MINISTRY OF WATER RESOURCES	147,658,230,000
194	FEDERAL MINISTRY OF WOMEN AFFAIRS	10,257,673,500
195	FEDERAL MINISTRY OF EDUCATION	155,224,080,900
196	FEDERAL MINISTRY OF HEALTH	310,252,155,300
197	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	38,765,730,000
198	MINISTRY OF HUMANITARIAN AFFAIRS, DISASTER MANAGEMENT AND SOCIAL DEVELOPMENT	282,902,715,000
	TOTAL: MULTILATERAL/BILATERAL LOAN FUNDED PROJECTS	1,771,404,182,322
	CAPITAL SUPPLEMENTATION	
199	FGN SPECIAL INTERVENTION PROGRAMME: SOCIAL HOUSING (FAMILY HOMES FUND)	7,000,000,000
200	NIGERIA YOUTH INVESTMENT FUND	25,000,000,000

201	COUNTERPART FUNDING FOR DONOR SUPPORTED PROGRAMMES, INCLUDING GLOBAL FUND	7,416,508,000
202	PAYMENT OF LOCAL CONTRACTORS' DEBTS/OTHER LIABILITIES	25,000,000,000
203	GALAXY BACKBONE	5,600,000,000
204	GIFMIS/IPPIS CAPITAL	1,500,000,000
205	OSSAP - SDGs: SDG PROJECTS 1	46,500,000,000
206	OSSAP - SDGs: SDG PROJECTS 2	10,000,000,000
207	OSSAP - SDGs: SDG PROJECTS 3	-
208	SPECIAL INTEVENTION PROJECTS	-
209	RECAPITALISATION OF DEVELOPMENT FINANCE INSTITUTIONS	10,000,000,000
210	ZONAL INTERVENTION PROJECTS	100,000,000,000
211	HEAD OF SERVICE (FEDERAL GOVERNMENT STAFF HOUSING LOANS BOARD)	6,500,000,000
212	SUBSCRIPTION TO SHARES IN INTERNATIONAL ORGANISATIONS	15,000,000,000
213	NATIONAL DEVELOPMENT PLANS (FEDERAL MINISTRY OF FINANCE, BUDGET AND NATIONAL PLANNING)	1,500,000,000
214	ADJUSTMENT TO CAPITAL COST	5,670,000,000
215	CONTINGENCY (CAPITAL)	15,000,000,000
216	GRANTS AND DONOR FUNDED PROJECTS	43,028,488,073
217	PRESIDENTIAL ENABLING BUSINESS ENVIRONMENT COUNCIL (PEBEC)	1,000,000,000
218	REFUND OF BORROWED FUNDS FROM THE EDUCATION TAX POOL (TETFUND)	12,899,000,000
219	TRANSFER TO HYPPADEC	3,000,000,000
220	NATIONAL POVERTY REDUCTION WITH GROWTH STRATEGY (FGN COMMITMENT, INCLUDING NSIP UPSCALING)	150,000,000,000
221	RESTRUCTURING/RECAPITALISATION OF NIPOST	10,000,000,000
222	RECAPITALISATION OF MOFI	20,000,000,000
223	FGN SHARE OF OIL PRICE ROYALTY TRANSFERRED TO NSIA	13,366,750,326
224	SPECIAL INTERVENTION FUND FOR CONSTRUCTION OF STORAGE FACILITY IN BENIN TO HOUSE REPATRIATED ARTIFACTS	1,920,000,000
225	NASS INSTITUTIONAL REQUEST	-
226	TERTIARY INSTITUTIONS REVITALISATION	300,000,000,000
227	DNA LABORATORY IN LAGOS UNIVERSITY TEACHING HOSPITAL (LUTH) AND NATIONAL HOSPITAL ABUJA	600,000,000
228	EXIT GRANT TO NIGERIAN AIRSPACE MANAGEMENT AGENCY (NAMA)	5,000,000,000
	TOTAL CAPITAL SUPPLEMENTATION:	842,500,746,399
	TOTAL CAPITAL EXPENDITURE	5,972,734,929,421
	AGGREGATE EXPENDITURE	21,827,188,747,391
EXPLANATORY MEMORANDUM		

A Bill for an Act to authorise the issue from the Consolidated Revenue Fund of the Federation the total sum of **=N=21,827,188,747,391** (Twenty One Trillion, Eight Hundred and Twenty Seven Billion, One Hundred and Eighty Eight Million, Seven Hundred and Fourty Seven Thousand, Three Hundred and Ninety One Naira) only, of which **=N=967,486,010,536** (Nine Hundred and Sixty Seven Billion, Four Hundred and Eighty Six Million, Ten Thousand, Five Hundred and Thirty Six Naira) only is for Statutory Transfers, **=N=6,557,597,611,797** (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, **=N=8,329,370,195,637** (Eight Trillion, Three Hundred and Twenty Nine Billion, Three Hundred and Seventy Million, One Hundred and Ninety Five Thousand, Six Hundred and Thirty Seven Naira) only is for Recurrent (Non-Debt) Expenditure while the sum of **=N=5,972,734,929,421** (Five Trillion, Nine Hundred and Seventy Two Billion, Seven Hundred and Thirty Four Million, Nine Hundred and Twenty Nine Thousand, Four Hundred and Twenty One Naira) only is for contribution to the Development Fund for Capital Expenditure for the year ending on the 31st day of December, 2023.