



**THE SENATE  
FEDERAL REPUBLIC OF NIGERIA**

**APPROPRIATION BILL, 2023**

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 FORTY 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 FOUR 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.

FIRST READING

FRIDAY, 7<sup>TH</sup> OCTOBER, 2022

SECOND READING

WEDNESDAY, 12<sup>TH</sup> OCTOBER, 2022

THIRD READING AND PASSAGE

WEDNESDAY, 28<sup>TH</sup> DECEMBER, 2022



**APPROPRIATION BILL, 2023**

<b>Section</b>	
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 <b>=N=21,827,188,747,391</b> (Twenty One Trillion, Eight Hundred and Twenty Seven Billion, One Hundred and Eighty Eight Million, Seven Hundred and Forty Seven Thousand, Three Hundred and Ninety One Naira) only, of which <b>=N=967,486,010,536</b> (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, <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=8,329,370,195,637</b> (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 <b>=N=5,972,734,929,421</b> (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,</p>	
<p>ENACTED by the National Assembly of the Federal Republic of Nigeria as follows:</p>	
<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 <b>=N=21,827,188,747,391</b> (Twenty One Trillion, Eight Hundred and Twenty Seven Billion, One Hundred and Eighty Eight Million, Seven Hundred and Forty 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 <b>=N=21,827,188,747,391</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 set out in the Schedule to this Bill.</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 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>
<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.</p>	<p>Virement</p>

4	Any error in the schedule to this Bill 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 Bill 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
	<b>SCHEDULE</b>	<b>2023 APPROPRIATION BILL</b>
<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>
	<b>SCHEDULE</b>	<b>2023 APPROPRIATION BILL</b>
	<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 CRF/CDF</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</b>
	<b>PART I - OTHERS</b>	<b>APPROPRIATION BILL</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	165,000,000,000
24	NIGER-DELTA DEVELOPMENT COMMISSION	119,939,603,660
25	UNIVERSAL BASIC EDUCATION	103,288,086,976
26	<b>NATIONAL ASSEMBLY:</b>	
	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
	<b>TOTAL - STATUTORY TRANSFERS</b>	<b>967,486,010,536</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>



	SCHEDULE	2023 APPROPRIATION BILL
	<b>PART L - RECURRENT (NON-DEBT) EXPENDITURE</b>	<b>=N=</b>
<b>HEAD</b>	<b>MINISTRY/DEPARTMENT/AGENCY</b>	
	<b>EXECUTIVE:</b>	
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	<b>SUB-TOTAL: EXECUTIVE</b>	<b>4,534,480,219,429</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	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
	<b>SUB-TOTAL: FEDERAL EXECUTIVE BODIES</b>	<b>12,389,292,994</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 PENSION)</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 DEPARTMENT 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 PRISONS 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>34,154,195,678</b>
96	PENSIONS	27,175,605,615
97	PENSION RUNNING COST	978,600,063
98	UNFUNDED LIABILITIES	5,999,990,000
	<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 - 2022)	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>462,179,818,113</b>
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
	<b>OTHER SERVICE - WIDE VOTES</b>	<b>1,331,550,461,658</b>
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
	<b>TOTAL CRF CHARGES:</b>	<b>2,186,362,641,063</b>
	<b>TOTAL RECURRENT (NON-DEBT)</b>	<b>8,329,370,195,637</b>
	<b>SCHEDULE</b>	<b>2023 APPROPRIATION BILL</b>
	<b>PART M - CAPITAL EXPENDITURE</b>	<b>=N=</b>
<b>HEAD</b>	<b>MINISTRY/DEPARMENT/AGENCY</b>	
	<b>EXECUTIVE:</b>	
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
	<b>SUB-TOTAL: EXECUTIVE</b>	<b>2,286,398,065,465</b>
	<b>FEDERAL EXECUTIVE BODIES:</b>	
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
	<b>SUB-TOTAL: FEDERAL EXECUTIVE BODIES</b>	<b>1,189,673,839</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>	
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

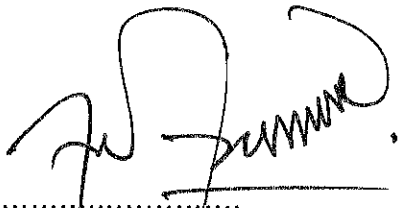
195	FEDERAL MINISTRY OF EDUCATION	155,224,080,900
196	FEDERAL MINISTRY OF HEALTH	310,252,155,300
197	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	38,765,730,000
198	MINISTRY OF HUMANITARIAN AFFAIRS, DISASTER MANAGEMENT AND SOCIAL DEVELOPMENT	282,902,715,000
	<b>TOTAL: MULTILATERAL/BILATERAL LOAN FUNDED PROJECTS</b>	<b>1,771,404,182,322</b>
	<b>CAPITAL SUPPLEMENTATION</b>	
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
<b>TOTAL CAPITAL SUPPLEMENTATION:</b>		<b>842,500,746,399</b>
<b>TOTAL CAPITAL EXPENDITURE</b>		<b>5,972,734,929,421</b>
<b>AGGREGATE EXPENDITURE</b>		<b>21,827,188,747,391</b>

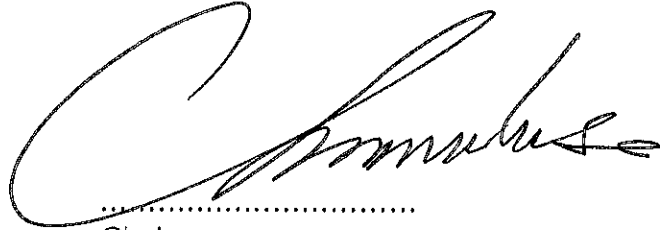
#### EXPLANATORY MEMORANDUM

A Bill for an Act to authorise the issue from the Consolidated Revenue Fund of the Federation the total sum of **=N=21,801,553,509,259** (Twenty One Trillion, Eight Hundred and One Billion, Five Hundred and Fifty Three Million, Five Hundred and Nine Thousand, Two Hundred and Fifty Nine Naira) only, of which **=N=941,850,772,404** (Nine Hundred and Forty One Billion, Eight Hundred and Fifty Million, Seven Hundred and Seventy Two Thousand, Four Hundred and Four 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.

**THIS BILL WAS PASSED BY THE SENATE ON WEDNESDAY, 28TH DECEMBER, 2022**



.....  
President,  
Senate of the Federal Republic of Nigeria



.....  
Clerk,  
Senate of the Federal Republic of Nigeria