



APPROPRIATION BILL 2022

Section

1	Issue and appropriation of =N= 17,126,873,917,692 from the Consolidated Revenue Fund of the Federation for 2022.
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 EFCC/NFIU to utilise 10% of revenue generated from penalties and sanctions
11	Power of Nigerian Embassies and Missions
12	Detailed estimate
13	Expiry Constitution, 1999.
14	Short Title

A Bill for an Act to authorise the issue from the Consolidated Revenue Fund of the Federation the total sum of **=N=17,126,873,917,692** (Seventeen Trillion, One Hundred and Twenty-Six Billion, Eight Hundred and Seventy-Three Million, Nine Hundred and Seventeen Thousand, Six Hundred and Ninety-Two Naira) only, of which **=N=869,667,187,542** (Eight Hundred and Sixty-Nine Billion, Six Hundred and Sixty-Seven Million, One Hundred and Eighty-Seven Thousand, Five Hundred and Forty-Two Naira) only is for Statutory Transfers, **=N=3,879,952,981,550** (Three Trillion, Eight Hundred and Seventy-Nine Billion, Nine Hundred and Fifty-Two Million, Nine Hundred and Eighty-One Thousand, Five Hundred and Fifty Naira) only is for Debt Service, **=N=6,909,849,788,737** (Six Trillion, Nine Hundred and Nine Billion, Eight Hundred and Forty-Nine Million, Seven Hundred and Eighty-Eight Thousand, Seven Hundred and Thirty-Seven Naira) only is for Recurrent (Non-Debt) Expenditure while the sum of **=N=5,467,403,959,863** (Five Trillion, Four Hundred and Sixty-Seven Billion, Four Hundred and Three Million, Nine Hundred and Fifty-Nine Thousand, Eight Hundred and Sixty-Three Naira) only is for contribution to the Development Fund for Capital Expenditure for the year ending on the 31st day of December, 2022.

BE IT ENACTED by the National Assembly of the Federal Republic of Nigeria as follows: -

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 2022, the sums specified by the warrants, not exceeding in the aggregate =N=17,126,873,917,692 (Seventeen Trillion, One Hundred and Twenty-Six Billion, Eight Hundred and Seventy-Three Million, Nine Hundred and Seventeen Thousand, Six Hundred and Ninety-Two Naira) only	Issue and appropriation of =N=17,126,873,917,692 from the Consolidated Revenue Fund for 2022
	(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.	First Schedule
	(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.	
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.	Release of funds from the Consolidated Revenue Fund
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.	Virement
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 Economic and Financial Crimes Commission (EFCC) and the Nigerian Financial Intelligent Unit (NFIU) are authorised to change and defray from all monies standing in credit to the units as revenues or penalties or sanctions at 10% for technical setup and operational cost at the units in this financial year.	Power of EFCC/NFIU to utilise 10% of revenue generated from penalties and sanctions
11	Notwithstanding the provisions of any other law in force, Nigerian Embassies and Missions are authorised to expend funds allocated to them under the Capital Components without having to seek the approval of the Ministry of Foreign Affairs.	Power of Nigerian Embassies and Missions

12	The detailed estimates of expenditure are set out in the Second Schedule to this Bill.	Detailed estimate
13	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, 2022 when assented to.	Expiry Constitution, 1999.
14	This Bill may be cited as the Appropriation Bill, 2022.	Short Title
	SCHEDULE	2022 APPROPRIATION BILL
HEAD	REVENUES	
PART A	SHARE OF FEDERATION REVENUES	5,526,374,065,372
PART B	INDEPENDENT REVENUES	2,216,217,091,075
PART C	DIVIDENDS	195,716,305,950
PART D	AID AND GRANTS	63,376,918,168
PART E	SPECIAL FUNDS/ACCOUNTS-RECEIPTS	300,000,000,000
PART F	GOVERNMENT-OWNED ENTERPRISES (NET OF OPERATING SURPLUS)	1,728,389,278,788
PART G	OTHERS	710,730,172,190
	AGGREGATE REVENUES/INFLOW	10,740,803,831,543
	EXPENDITURES	
PART H	STATUTORY TRANSFERS	869,667,187,542
PART I	DEBT SERVICE / SINKING FUND	3,879,952,981,550
PART J	RECURRENT (NON-DEBT) EXPENDITURE	6,909,849,788,737
PART K	CAPITAL EXPENDITURE	5,467,403,959,863
PART L	OTHERS	
	AGGREGATE EXPENDITURE	17,126,873,917,692
	SURPLUS / DEFICIT	6,386,070,086,149
		-
	FINANCING ITEMS	
PART M	DEBT FINANCING	5,139,515,078,649
PART N	ASSET SALES / PRIVITIZATION	90,731,800,000
PART O	MULTI-LATERAL / BI-LATERAL PROJECT-TIED LOANS	1,155,823,207,500
	AGGREGATE FINANCING ITEMS	6,386,070,086,149
	SCHEDULE	2022 APPROPRIATION BILL
	PART A - SHARE OF FEDERATION REVENUES	=N=
HEAD	SHARE OF FEDERATION REVENUES	
1	FEDERAL GOVERNMENT SHARE OF MAIN POOL	5,001,336,305,070
2	FEDERAL GOVERNMENT SHARE OF VAT POOL	316,691,050,420
	TOTAL - SHARE OF FEDERATION REVENUES	5,318,027,355,490
	SCHEDULE	
	PART B - INDEPENDENT REVENUES	
HEAD	INDEPENDENT REVENUES	
3	TAX REVENUES	113,300,000,000
4	NON-TAX REVENUES	697,568,869,241
5	OPERATING SURPLUS	1,005,348,222,183
	TOTAL - INDEPENDENT REVENUES	1,816,217,091,424
	SCHEDULE	
	PART C - DIVIDENDS	
6	NLNG	187,397,535,000
7	BANK OF INDUSTRY (BOI)	8,318,770,950
	TOTAL - DIVIDENDS	195,716,305,950
	SCHEDULE	
	PART D - AID AND GRANTS	
HEAD	AID AND GRANTS	
8	FOREIGN AID / GRANT (IN CASH)	63,376,918,168
	TOTAL - AID AND GRANTS	63,376,918,168

SCHEDULE		
PART E - SPECIAL LEVIES / ACCOUNTS - TRANSFERS TO CRF/CDF		
HEAD	SPECIAL LEVIES / ACCOUNTS - TRANSFERS TO CRF/CDF	
9	SPECIAL LEVIES/ACCOUNTS	300,000,000,000
10	SPECIAL ACCOUNTS	
	TOTAL - SPECIAL LEVIES / ACCOUNTS	300,000,000,000
SCHEDULE		
PART F - GOVERNMENT-OWNED ENTERPRISES		
11	GOVERNMENT-OWNED ENTERPRISES	2,877,324,761,889
12	GOEs OPERATING SURPLUS (80% OF WHICH IS CAPTURED IN INDEPENDENT REVENUE)	(1,148,935,483,101)
	TOTAL - GOEs REVENUE (NET OF OPERATING SURPLUS)	1,728,389,278,788

	SCHEDULE	2022 APPROPRIATION BILL
	PART G - OTHERS	=N=
HEAD	OTHERS	
13	EDUCATION TAX (TETFUND)	305,998,000,000
14	SIGNATURE BONUS / RENEWALS	280,855,138,079
15	DOMESTIC RECOVERIES + ASSETS + FINES	26,933,139,822
16	SHARE OF OIL PRICE ROYALTY	96,943,894,289
	TOTAL - OTHERS	710,730,172,190
	SCHEDULE	
	PART G - STATUTORY TRANSFERS	
HEAD	STATUTORY TRANSFERS	
17	NATIONAL JUDICIAL COUNCIL	120,000,000,000
18	NIGER-DELTA DEVELOPMENT COMMISSION	102,783,203,366
19	UNIVERSAL BASIC EDUCATION	112,287,014,270
20	NATIONAL ASSEMBLY	-
	NATIONAL ASSEMBLY OFFICE	19,116,017,372
	SENATE	33,267,001,807
	HOUSE OF REPRESENTATIVES	51,994,511,954
	NATIONAL ASSEMBLY SERVICE COMMISSION	7,734,166,662
	LEGISLATIVES AIDES	9,602,095,928
	PAC - SENATE	118,970,215
	PAC - HOUSE OF REPRESENTATIVES	142,764,258
	GENERAL SERVICES	8,307,475,470
	NATIONAL INSTITUTE FOR LEGISLATIVE AND DEMOCRATIC STUDIES (NILDS)	7,373,813,596
	SERVE-WIDE-VOTE	471,335,001
	OFFICE OF RETIRED CLERKS AND PERM. SECRETARIES	581,847,737
	APPROPRIATION COMMITTEE DEPARTMENT - SENATE	125,000,000
	APPROPRIATION COMMITTEE DEPARTMENT - HOUSE	165,000,000
	TOTAL - NATIONAL ASSEMBLY	139,000,000,000
21	PUBLIC COMPLAINTS COMMISSION	11,190,000,000
22	INDEPENDENT NATIONAL ELECTORAL COMMISSION (INEC)	219,543,861,619
23	NATIONAL HUMAN RIGHT COMMISSION	4,500,000,000
24	NORTH EAST DEVELOPMENT COMMISSION	48,076,094,017
25	BASIC HEALTH CARE FUND	56,143,507,135
26	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURE (NASENI)	56,143,507,135
	TOTAL - STATUTORY TRANSFERS	869,667,187,542
	SCHEDULE	
	PART H - DEBT SERVICE	
HEAD	DEBT SERVICE	
27	DOMESTIC DEBTS	2,506,075,200,107
28	FOREIGN DEBTS	1,103,165,988,308
	SUB-TOTAL	3,609,241,188,415
HEAD	SINKING FUND:	
29	SINKING FUND TO RETIRE MATURING LOANS	270,711,793,135
	SUB-TOTAL	270,711,793,135
	TOTAL - DEBT SERVICE	3,879,952,981,550

	SCHEDULE	2022 APPROPRIATION BILL
	PART I - RECURRENT (NON-DEBT) EXPENDITURE	=N=
HEAD	MINISTRY/DEPARTMENT/AGENCY	
	EXECUTIVE:	
30	PRESIDENCY	61,079,757,342
31	DEFENCE	996,091,292,618
32	MINISTRY OF FOREIGN AFFAIRS	79,243,483,198
33	FEDERAL MINISTRY OF INFORMATION & CULTURE	55,796,274,038
34	MINISTRY OF INTERIOR	257,626,461,524
35	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION	7,919,353,247
36	AUDITOR GENERAL FOR THE FEDERATION	4,476,854,068
37	FEDERAL MINISTRY OF POLICE AFFAIRS	518,532,292,470
38	FEDERAL MINISTRY OF COMMUNICATIONS AND DIGITAL ECONOMY	23,387,996,618
39	NATIONAL SECURITY ADVISER	155,820,214,009
40	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	1,344,674,257
41	SECRETARY TO THE GOVERNMENT OF THE FEDERATION	62,575,420,244
42	FEDERAL MINISTRY OF SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS	4,439,614,685
43	FEDERAL MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	75,544,228,649
44	FEDERAL MINISTRY OF FINANCE, BUDGET AND NATIONAL PLANNING	28,604,104,969
45	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT	17,966,745,438
46	FEDERAL MINISTRY OF LABOUR AND EMPLOYMENT	14,453,726,978
47	FEDERAL MINISTRY OF SCIENCE, TECHNOLOGY AND INNOVATION	49,683,523,165
48	FEDERAL MINISTRY OF TRANSPORT	15,892,132,819
49	FEDERAL MINISTRY OF AVIATION	7,692,548,460
50	FEDERAL MINISTRY OF POWER	6,262,156,943
51	MINISTRY OF PETROLEUM RESOURCES	30,502,257,191
52	MINISTRY OF MINES AND STEEL DEVELOPMENT	12,038,392,758
53	FEDERAL MINISTRY OF WORKS AND HOUSING	31,935,604,197
54	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	870,534,226
55	FISCAL RESPONSIBILITY COMMISSION	456,245,928
56	FEDERAL MINISTRY OF WATER RESOURCES	10,669,058,320
57	FEDERAL MINISTRY OF JUSTICE	26,761,780,448
58	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	11,655,253,717
59	FEDERAL CAPITAL TERRITORY ADMINISTRATION	-
60	FEDERAL MINISTRY OF NIGER DELTA HQTRS	2,569,680,304
61	FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT	185,489,102,966
62	FEDERAL MINISTRY OF WOMEN AFFAIRS	2,103,758,084
63	FEDERAL MINISTRY OF EDUCATION	593,473,925,256
64	FEDERAL MINISTRY OF HEALTH	462,858,698,619
65	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	22,796,647,842
66	NATIONAL POPULATION COMMISSION	8,880,618,082
67	MINISTRY OF HUMANITARIAN AFFAIRS, DISASTER MANAGEMENT AND SOCIAL DEVELOPMENT	7,669,972,542
	SUB-TOTAL: EXECUTIVE	3,855,164,386,219
	FEDERAL EXECUTIVE BODIES:	
68	CODE OF CONDUCT BUREAU	2,343,845,401
69	CODE OF CONDUCT TRIBUNAL	830,910,644
70	FEDERAL CHARACTER COMMISSION	3,272,871,999
71	FEDERAL CIVIL SERVICE COMMISSION	1,217,473,478
72	POLICE SERVICE COMMISSION	926,505,919
73	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	2,337,230,632
	SUB-TOTAL: FEDERAL EXECUTIVE BODIES	10,928,838,073
	GOVERNMENT OWNED ENTERPRISES	1,084,026,783,067
	PENSION, GRATUITIES AND RETIREES BENEFITS	
	TOTAL ALLOCATION:	577,862,188,757
	OFFICE OF THE HEAD OF CIVIL SERVICE (CIVILIAN PENSION)	46,466,585,167
74	GRATUITIES	841,000,000
75	PENSIONS	34,872,319,858
76	PENSION RUNNING COST	178,566,599
77	UNFUNDED LIABILITIES	10,574,698,710
	MILITARY PENSIONS AND GRATUITIES (DMP)	237,777,188,864
78	PENSIONS	146,538,694,356
79	EXPECTED RETIREES	33,416,640,817
80	DEATH BENEFITS	19,757,240,672

81	ADMINISTRATIVE CHARGES	193,125,178
82	PENSION RUNNING COST	180,000,000
83	MEDICAL RETIREES	1,769,576,053
84	ARREARS OF GRATUITIES (JAN 2019 - DEC 2021)	6,129,976,918
85	ARREARS OF PENSIONS (JAN 2019 - DEC 2021)	4,086,651,278
86	ARREARS OF DEATH BENEFITS (JAN 2019 - DEC 2021)	4,985,205,700
87	ARREARS OF PENSIONS AS A RESULT OF CONSEQUENTIAL ADJUSTEMENT ON PENSIONS (APRIL 2019 - APRIL 2021)	20,720,077,892
	NHIS - MILITARY RETIREES	3,571,846,330
88	NHIS - MILITARY RETIREES - INCLUDING ARREARS	3,571,846,330
	DIA CIVILIAN STAFF PENSION AND GRATUITIES	540,770,299
89	PENSION	276,642,497
90	GRATUITY	214,966,866
91	ADMINISTRATIVE CHARGES (INCLUDING VERIFICATION)	49,160,936
	POLICE PENSIONS AND GRATUITIES	9,056,565,892
92	PENSIONS	8,734,431,347
93	PENSION RUNNING COST	118,414,694
94	UNFUNDED LIABILITIES	203,719,851
	CUSTOMS, IMMIGRATION AND PRISONS PENSION OFFICE	9,460,976,361
95	PENSIONS	9,000,000,000
96	PENSION RUNNING COST	123,476,361
97	UNFUNDED LIABILITIES	337,500,000
	UNIVERSITIES PENSION INCLUDING ARREARS	15,537,657,501
98	PENSIONS	15,537,657,501
	PARASTATALS PENSION AND RAILWAY PENSIONS	30,502,699,595
99	PENSIONS	30,502,699,595
	DEPARTMENT OF STATE SECURITY	12,146,093,389
100	PENSIONS (INCLUDING ARREARS)	9,647,031,216
101	GRATUITY	1,835,743,137
102	DEATH BENEFITS	663,319,037
	NIGERIA INTELLIGENCE AGENCY	9,791,192,224
103	PENSIONS/DEPENDANTS BENEFITS	8,991,192,224
104	PENSION RUNNING COST	300,000,000
105	ESTABLISHMENT OF NIA PENSION	500,000,000
	NELMCO	19,144,170,022
106	NELMCO PENSIONS/ARREARS	18,988,950,746
107	PENSION RUNNING COST	155,219,276
	OTHER PENSIONS	183,866,443,112
108	ARREARS OF PENSION LIABILITIES	11,000,000,000
109	DEFUNCT PRIVATISED AGENCIES PENSION	30,063,951,303
110	PAYMENT INTO REDEMPTION FUND	125,000,000,000
111	PENSION PROTECTION FUND	10,000,000,000
112	BENEFITS OF RETIRED HEADS OF SERVICE AND PERMANENT SECRETARIES AND PROFESSORS	4,502,491,809
113	SEVERANCE BENEFITS TO RETIRED HEADS OF GOVERNMENT AGENCIES AND PARASTATALS	1,000,000,000
114	ENTITLEMENTS OF FORMER PRESIDENTS/HEADS OF STATES AND VICE PRESIDENTS/CHIEF OF GENERAL STAFF	2,300,000,000
	OTHER SERVICE - WIDE VOTES	1,381,867,592,621
115	PAYMENT OF OUTSTANDING DEATH BENEFIT TO CIVIL SERVANTS/POLICE	7,766,257,523
116	GROUP LIFE ASSURANCE FOR ALL MDAs INCLUDING DSS/INSURANCE OF SENSITIVE ASSETS/CORPERS PLUS ADMINISTRATION/MONITORING	24,733,742,477
117	PUBLIC SERVICE WAGE ADJUSTMENT FOR MDAs (INCLUDING ARREARS OF PROMOTION AND SALARY INCREASES & PAYMENT OF SEVERANCE BENEFITS AND MINIMUM WAGE RELATED ADJUSTMENTS)	200,000,000,000
118	MILITARY OPERATIONS: LAFIYA DOLE & OTHER OPERATIONS OF THE ARMED FORCES	115,000,000,000
119	SETTLEMENT OF MDAs ELECTRICITY BILLS DEBTS	40,000,000,000
120	IPPIS CAPTURING/MONITORING	1,000,000,000
121	MARGIN FOR INCREASES IN COSTS AND RECURRENT ADJUSTMENT COSTS	10,000,000,000
122	PRESIDENTIAL AMNESTY PROGRAMME: REINTEGRATION OF TRANSFORMED EX-MILITANTS	65,000,000,000
123	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
124	NATIONAL SOCIAL INVESTMENT PROGRAMME - NSIP (RECURRENT)	350,000,000,000
125	CONTINGENCY (RECURRENT)	30,000,000,000
126	INTERNATIONAL SPORTING COMPETITIONS	3,000,000,000

127	TSA OPERATIONS	1,000,000,000
128	EMPLOYEE COMPENSATION ACT - EMPLOYEES COMPENSATION FUND	4,000,000,000
129	CONTRIBUTIONS TO INTERNATIONAL ORGANISATIONS	30,000,000,000
130	GAVI/IMMUNISATION	49,367,592,621
131	POLICE OPERATIONS FUND	50,000,000,000
132	HAZARD ALLOWANCE FOR HEALTH WORKERS	50,000,000,000
133	ENHANCE ALLOWANCE FOR THE NIGERIA POLICE	50,000,000,000
134	NATIONAL POVERTY REDUCTION WITH GROWTH STRATEGY (FGN COMMITMENT, INCLUDING NSIP UPSCALING)	300,000,000,000
	TOTAL CRF CHARGES:	1,959,729,781,378
	TOTAL RECURRENT (NON-DEBT)	6,909,849,788,737

	SCHEDULE	2022 APPROPRIATION BILL
	PART J - CAPITAL EXPENDITURE	=N=
HEAD	MINISTRY/DEPARTMENT/AGENCY	
	EXECUTIVE:	
135	PRESIDENCY	45,758,904,520
136	DEFENCE	204,621,431,758
137	MINISTRY OF FOREIGN AFFAIRS	9,183,529,439
138	FEDERAL MINISTRY OF INFORMATION & CULTURE	23,610,782,123
139	MINISTRY OF INTERIOR	36,948,676,100
140	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION	3,026,248,123
141	AUDITOR GENERAL FOR THE FEDERATION	218,969,387
142	FEDERAL MINISTRY OF POLICE AFFAIRS	40,574,453,367
143	FEDERAL MINISTRY OF COMMUNICATIONS AND DIGITAL ECONOMY	9,649,235,047
144	NATIONAL SECURITY ADVISER	58,887,788,000
145	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	259,719,353
146	SECRETARY TO THE GOVERNMENT OF THE FEDERATION	66,130,177,985
147	FEDERAL MINISTRY OF SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS	8,524,905,899
148	FEDERAL MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	285,305,424,564
149	FEDERAL MINISTRY OF FINANCE, BUDGET AND NATIONAL PLANNING	145,129,615,054
150	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT	67,069,067,284
151	FEDERAL MINISTRY OF LABOUR AND EMPLOYMENT	58,359,476,178
152	FEDERAL MINISTRY OF SCIENCE, TECHNOLOGY AND INNOVATION	153,404,138,164
153	FEDERAL MINISTRY OF TRANSPORT	93,677,434,179
154	FEDERAL MINISTRY OF AVIATION	56,820,263,715
155	FEDERAL MINISTRY OF POWER	79,422,718,179
156	MINISTRY OF PETROLEUM RESOURCES	3,878,787,401
157	MINISTRY OF MINES AND STEEL DEVELOPMENT	14,108,297,770
158	FEDERAL MINISTRY OF WORKS AND HOUSING	470,135,327,662
159	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	227,102,720
160	FISCAL RESPONSIBILITY COMMISSION	658,142,071
161	FEDERAL MINISTRY OF WATER RESOURCES	130,214,561,569
162	FEDERAL MINISTRY OF JUSTICE	34,913,120,223
163	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	2,340,020,000
164	FEDERAL CAPITAL TERRITORY ADMINISTRATION	26,196,374,427
165	FEDERAL MINISTRY OF NIGER DELTA HQTRS	22,135,641,207
166	FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT	8,440,222,433
167	FEDERAL MINISTRY OF WOMEN AFFAIRS	14,988,528,629
168	FEDERAL MINISTRY OF EDUCATION	159,664,214,508
169	FEDERAL MINISTRY OF HEALTH	130,086,441,838
170	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	22,366,545,885
171	NATIONAL POPULATION COMMISSION	180,631,924,210
172	MINISTRY OF HUMANITARIAN AFFAIRS, DISASTER MANAGEMENT AND SOCIAL DEVELOPMENT	80,141,015,453
	SUB-TOTAL: EXECUTIVE	2,747,709,226,423
	FEDERAL EXECUTIVE BODIES:	
173	CODE OF CONDUCT BUREAU	1,538,019,168
174	CODE OF CONDUCT TRIBUNAL	138,096,039
175	FEDERAL CHARACTER COMMISSION	676,247,596
176	FEDERAL CIVIL SERVICE COMMISSION	114,111,986
177	POLICE SERVICE COMMISSION	232,151,829
178	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	486,049,136
	SUB-TOTAL: FEDERAL EXECUTIVE BODIES	3,184,675,754
	GOVERNMENT-OWNED ENTERPRISES	1,034,721,932,018
	MULTILATERAL/BILATERAL LOAN FUNDED PROJECTS	1,155,823,207,500
	CAPITAL SUPPLEMENTATION	
179	FGN SPECIAL INTERVENTION PROGRAMME: SOCIAL HOUSING (FAMILY HOMES FUND)	7,000,000,000
180	NIGERIA YOUTH INVESTMENT FUND	25,000,000,000
181	COUNTERPART FUNDING FOR DONOR SUPPORTED PROGRAMMES, INCLUDING GLOBAL FUND	5,500,000,000
182	PAYMENT OF LOCAL CONTRACTORS' DEBTS/OTHER LIABILITIES	24,000,000,000
183	GALAXY BACKBONE	5,600,000,000
184	GIFMIS/IPPIS CAPITAL	1,500,000,000
185	OSSAP - SDGs: SDG PROJECTS 1	46,500,000,000

186	OSSAP - SDGs: SDG PROJECTS 2	10,000,000,000
187	OSSAP - SDGs: SDG PROJECTS 3	2,000,000,000
188	RECAPITALISATION OF DEVELOPMENT FINANCE INSTITUTIONS	10,000,000,000
189	ZONAL INTERVENTION PROJECTS	100,000,000,000
190	HEAD OF SERVICE (FEDERAL GOVERNMENT STAFF HOUSING LOANS BOARD)	2,500,000,000
191	SUBSCRIPTION TO SHARES IN INTERNATIONAL ORGANISATIONS	15,000,000,000
192	NATIONAL DEVELOPMENT PLANS (FEDERAL MINISTRY OF FINANCE, BUDGET AND NATIONAL PLANNING)	1,500,000,000
193	ADJUSTMENT TO CAPITAL COST	5,000,000,000
194	CONTINGENCY (CAPITAL)	15,000,000,000
195	GRANTS AND DONOR FUNDED PROJECTS	63,376,918,168
196	PRESIDENTIAL ENABLING BUSINESS ENVIRONMENT COUNCIL (PEBEC)	1,000,000,000
197	PROVISION FOR THE REFUND OF TWO TRANCHES OF NHIS DEDUCTIONS	5,000,000,000
198	REFUND OF BORROWED FUNDS FROM THE EDUCATION TAX POOL (TETFUND)	12,899,000,000
199	TRANSFER TO HYPPADEC	1,000,000,000
200	SPECIAL INTEVENTION/CAPITAL EXIGENCIES	-
201	NATIONAL POVERTY REDUCTION WITH GROWTH STRATEGY (FGN COMMITMENT, INCLUDING NSIP UPSCALING)	100,000,000,000
202	RESTRUCTURING/RECAPITALISATION OF NIPOST	10,000,000,000
203	RECAPITALISATION OF MOFI	20,000,000,000
204	NATIONAL ASSEMBLY LIBRARY BUILDING (ONGOING)	5,000,000,000
205	HOSTING OF CONFERENCE OF SPEAKERS' OF AFRICAN PARLIAMENTS (COSAP)	150,000,000
206	NASS LIABILITIES	10,000,000,000
207	NASS E-LIBRARY	300,000,000
208	NASS DASHBOARD	139,000,000
209	CONSTITUTION REVIEW	1,000,000,000
210	SPECIAL INTEVENTION PROJECTS	20,000,000,000
	TOTAL CAPITAL SUPPLEMENTATION:	525,964,918,168
	TOTAL CAPITAL EXPENDITURE	5,467,403,959,863
	AGGREGATE EXPENDITURE	17,126,873,917,692

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 =N=17,126,873,917,692 (Seventeen Trillion, One Hundred and Twenty-Six Billion, Eight Hundred and Seventy-Three Million, Nine Hundred and Seventeen Thousand, Six Hundred and Ninety-Two Naira) only, of which =N=869,667,187,542 (Eight Hundred and Sixty-Nine Billion, Six Hundred and Sixty-Seven Million, One Hundred and Eighty-Seven Thousand, Five Hundred and Forty-Two Naira) only is for Statutory Transfers, =N=3,879,952,981,550 (Three Trillion, Eight Hundred and Seventy-Nine Billion, Nine Hundred and Fifty-Two Million, Nine Hundred and Eighty-One Thousand, Five Hundred and Fifty Naira) only is for Debt Service, =N=6,909,849,788,737 (Six Trillion, Nine Hundred and Nine Billion, Eight Hundred and Forty-Nine Million, Seven Hundred and Eighty-Eight Thousand, Seven Hundred and Thirty-Seven Naira) only is for Recurrent (Non-Debt) Expenditure while the sum of =N=5,467,403,959,863 (Five Trillion, Four Hundred and Sixty-Seven Billion, Four Hundred and Three Million, Nine Hundred and Fifty-Nine Thousand, Eight Hundred and Sixty-Three Naira) only is for contribution to the Development Fund for Capital Expenditure for the year ending on the 31st day of December, 2022.</p>	
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