



### APPROPRIATION BILL 2022

Section		
1	Issue and appropriation of <b>=N= 16,391,023,917,692</b> 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	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=16,391,023,917,692</b> (Sixteen Trillion, Three Hundred and Ninety-One Billion, Twenty Three Million, Nine Hundred and Seventeen Thousand, Six Hundred and Ninety-Two Naira) only, of which <b>=N=768,276,616,043</b> (Seven Hundred and Sixty - Eight Billion, Two Hundred and Seventy - Six Million, Six Hundred and Sixteen Thousand, Forty - Three Naira) only is for Statutory Transfers, <b>=N=3,901,952,981,550</b> (Three Trillion, Nine Hundred and One Billion, Nine Hundred and Fifty Two Million, Nine Hundred and Eighty-One Thousand, Five Hundred and Fifty Naira) only is for Debt Service, <b>=N=6,829,015,483,446</b> (Six Trillion, Eight Hundred and Twenty-Nine Billion, Fifteen Million, Four Hundred and Eighty-Three Thousand, Four Hundred and Forty-Six Naira) only is for Recurrent (Non-Debt) Expenditure while the sum of <b>=N=4,891,778,836,654</b> (Four Trillion, Eight Hundred and Ninety-One Billion, Seven Hundred and Seventy-Eight Million, Eight Hundred and Thirty-Six Thousand, Six Hundred and Fifty-Four Naira) only is for contribution to the Development Fund for Capital Expenditure for the year ending on the 31st day of December, 2022.</p>		

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 <b>=N=16,391,023,917,692</b> (Sixteen Trillion, Three Hundred and Ninety-One Billion, Twenty Three Million, Nine Hundred and Seventeen Thousand, Six Hundred and Ninety-Two Naira) only, for the year ending on the 31st day of December, 2022.	Issue and appropriation of <b>=N=16,391,023,917,692</b> 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 indicated in the Schedule to this Bill	
	(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 Bill shall be released from the Consolidated Revenue Fund of the Federation only for the purpose specified in the Schedule to this Bill.	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 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 2022.	Short Title

	SCHEDULE	2022 BUDGET PROPOSAL
<b>HEAD</b>	<b>REVENUES</b>	
PART A	SHARE OF FEDERATION REVENUES	5,318,027,355,490
PART B	INDEPENDENT REVENUES	1,816,217,091,075
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
	<b>AGGREGATE REVENUES/INFLOW</b>	<b>10,132,457,121,661</b>
	<b>EXPENDITURES</b>	
PART H	STATUTORY TRANSFERS	768,276,616,043
PART I	DEBT SERVICE / SINKING FUND	3,901,952,981,550
PART J	RECURRENT (NON-DEBT) EXPENDITURE	6,829,015,483,446
PART K	CAPITAL EXPENDITURE	4,891,778,836,654
PART L	OTHERS	
	<b>AGGREGATE EXPENDITURE</b>	<b>16,391,023,917,692</b>
	<b>SURPLUS / DEFICIT</b>	<b>(6,258,566,796,031)</b>
	<b>FINANCING ITEMS</b>	
PART M	DEBT FINANCING	5,011,603,838,582
PART N	ASSET SALES / PRIVITIZATION	90,731,800,000
PART O	MULTI-LATERAL / BI-LATERAL PROJECT-TIED LOANS	1,155,823,207,500
	<b>AGGREGATE FINANCING ITEMS</b>	<b>6,258,158,846,082</b>
	SCHEDULE	2022 BUDGET PROPOSAL
	<b>PART A - SHARE OF FEDERATION REVENUES</b>	<b>=N=</b>
<b>HEAD</b>	<b>SHARE OF FEDERATION REVENUES</b>	
1	FEDERAL GOVERNMENT SHARE OF MAIN POOL	5,001,336,305,070
2	FEDERAL GOVERNMENT SHARE OF VAT POOL	316,691,050,420
	<b>TOTAL - SHARE OF FEDERATION REVENUES</b>	<b>5,318,027,355,490</b>
	SCHEDULE	
	<b>PART B - INDEPENDENT REVENUES</b>	
<b>HEAD</b>	<b>INDEPENDENT REVENUES</b>	
3	TAX REVENUES	113,300,000,000
4	NON-TAX REVENUES	697,568,869,241
5	OPERATING SURPLUS	1,005,348,222,183
	<b>TOTAL - INDEPENDENT REVENUES</b>	<b>1,816,217,091,424</b>
	SCHEDULE	
	<b>PART C - DIVIDENDS</b>	
6	NLNG	187,397,535,000
7	BANK OF INDUSTRY (BOI)	8,318,770,950
	<b>TOTAL - DIVIDENDS</b>	<b>195,716,305,950</b>
	SCHEDULE	
	<b>PART D - AID AND GRANTS</b>	
<b>HEAD</b>	<b>AID AND GRANTS</b>	
8	FOREIGN AID / GRANT (IN CASH)	63,376,918,168
	<b>TOTAL - AID AND GRANTS</b>	<b>63,376,918,168</b>

<b>SCHEDULE</b>		
<b>PART E - SPECIAL LEVIES / ACCOUNTS - TRANSFERS TO CRF/CDF</b>		
<b>HEAD</b>	<b>SPECIAL LEVIES / ACCOUNTS - TRANSFERS TO CRF/CDF</b>	
9	SPECIAL LEVIES/ACCOUNTS	300,000,000,000
10	SPECIAL ACCOUNTS	
	<b>TOTAL - SPECIAL LEVIES / ACCOUNTS</b>	<b>300,000,000,000</b>
<b>SCHEDULE</b>		
<b>PART F - GOVERNMENT-OWNED ENTERPRISES</b>		
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)
	<b>TOTAL - GOEs REVENUE (NET OF OPERATING SURPLUS)</b>	<b>1,728,389,278,788</b>
<b>SCHEDULE</b>		
<b>PART G - OTHERS</b>		
<b>HEAD</b>	<b>OTHERS</b>	<b>2022 BUDGET PROPOSAL =N=</b>
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
	<b>TOTAL - OTHERS</b>	<b>710,730,172,190</b>
<b>SCHEDULE</b>		
<b>PART G - STATUTORY TRANSFERS</b>		
<b>HEAD</b>	<b>STATUTORY TRANSFERS</b>	
17	NATIONAL JUDICIAL COUNCIL	120,000,000,000
18	NIGER-DELTA DEVELOPMENT COMMISSION	98,711,726,326
19	UNIVERSAL BASIC EDUCATION	108,101,599,701
20	NATIONAL ASSEMBLY	134,000,000,000
21	PUBLIC COMPLAINTS COMMISSION	8,690,000,000
22	INDEPENDENT NATIONAL ELECTORAL COMMISSION (INEC)	140,000,000,000
23	NATIONAL HUMAN RIGHT COMMISSION	4,500,000,000
24	NORTH EAST DEVELOPMENT COMMISSION	46,171,690,315
25	BASIC HEALTH CARE FUND	54,050,799,850
26	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURE (NASENI)	54,050,799,850
	<b>TOTAL - STATUTORY TRANSFERS</b>	<b>768,276,616,043</b>
<b>SCHEDULE</b>		
<b>PART H - DEBT SERVICE</b>		
<b>HEAD</b>	<b>DEBT SERVICE</b>	
27	DOMESTIC DEBTS	2,506,075,200,107
28	FOREIGN DEBTS	1,103,165,988,308
	<b>SUB-TOTAL</b>	<b>3,609,241,188,415</b>
<b>HEAD</b>	<b>SINKING FUND:</b>	
29	SINKING FUND TO RETIRE MATURING LOANS	292,711,793,135
	<b>SUB-TOTAL</b>	<b>292,711,793,135</b>
	<b>TOTAL - DEBT SERVICE</b>	<b>3,901,952,981,550</b>

	<b>SCHEDULE</b>	<b>2022 BUDGET PROPOSAL</b>
	<b>PART I - RECURRENT (NON-DEBT) EXPENDITURE</b>	<b>=N=</b>
<b>HEAD</b>	<b>MINISTRY/DEPARTMENT/AGENCY</b>	
	<b>EXECUTIVE:</b>	
30	PRESIDENCY	53,834,314,077
31	DEFENCE	985,752,384,614
32	MINISTRY OF FOREIGN AFFAIRS	78,943,483,143
33	FEDERAL MINISTRY OF INFORMATION & CULTURE	55,796,274,036
34	MINISTRY OF INTERIOR	257,626,461,523
35	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION	7,919,353,248
36	AUDITOR GENERAL FOR THE FEDERATION	4,476,854,068
37	FEDERAL MINISTRY OF POLICE AFFAIRS	521,326,777,819
38	FEDERAL MINISTRY OF COMMUNICATIONS AND DIGITAL ECONOMY	23,387,996,618
39	NATIONAL SECURITY ADVISER	141,761,655,888
40	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	1,344,674,257
41	SECRETARY TO THE GOVERNMENT OF THE FEDERATION	62,575,420,243
42	FEDERAL MINISTRY OF SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS	4,439,614,686
43	FEDERAL MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	75,544,228,662
44	FEDERAL MINISTRY OF FINANCE, BUDGET AND NATIONAL PLANNING	28,604,104,966
45	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT	17,966,745,435
46	FEDERAL MINISTRY OF LABOUR AND EMPLOYMENT	14,453,726,974
47	FEDERAL MINISTRY OF SCIENCE, TECHNOLOGY AND INNOVATION	49,683,523,167
48	FEDERAL MINISTRY OF TRANSPORT	15,892,132,818
49	FEDERAL MINISTRY OF AVIATION	7,692,548,459
50	FEDERAL MINISTRY OF POWER	6,262,156,944
51	MINISTRY OF PETROLEUM RESOURCES	30,502,257,189
52	MINISTRY OF MINES AND STEEL DEVELOPMENT	12,038,392,760
53	FEDERAL MINISTRY OF WORKS AND HOUSING	31,935,604,196
54	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	870,534,226
55	FISCAL RESPONSIBILITY COMMISSION	456,245,928
56	FEDERAL MINISTRY OF WATER RESOURCES	10,669,058,322
57	FEDERAL MINISTRY OF JUSTICE	26,261,780,442
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	185,489,102,963
62	FEDERAL MINISTRY OF WOMEN AFFAIRS	2,103,758,084
63	FEDERAL MINISTRY OF EDUCATION	593,473,925,218
64	FEDERAL MINISTRY OF HEALTH	462,628,698,607
65	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	22,696,647,840
66	NATIONAL POPULATION COMMISSION	8,880,618,083
67	MINISTRY OF HUMANITARIAN AFFAIRS, DISASTER MANAGEMENT AND SOCIAL DEVELOPMENT	7,314,091,403
	<b>SUB-TOTAL: EXECUTIVE</b>	<b>3,824,830,080,927</b>
	<b>FEDERAL EXECUTIVE BODIES:</b>	
68	CODE OF CONDUCT BUREAU	2,343,845,401
69	CODE OF CONDUCT TRIBUNAL	830,910,644
70	FEDERAL CHARACTER COMMISSION	3,272,871,998
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
	<b>SUB-TOTAL: FEDERAL EXECUTIVE BODIES</b>	<b>10,928,838,071</b>
	<b>GOVERNMENT OWNED ENTERPRISES</b>	<b>1,084,026,783,067</b>

	<b>PENSION, GRATUITIES AND RETIREES BENEFITS</b>	-
	<b>TOTAL ALLOCATION:</b>	<b>577,362,188,760</b>
	<b>OFFICE OF THE HEAD OF CIVIL SERVICE (CIVILIAN PENSION)</b>	<b>36,273,773,216</b>
74	GRATUITIES	841,000,000
75	PENSIONS	30,202,855,229
76	PENSION RUNNING COST	155,219,276
77	UNFUNDED LIABILITIES	5,074,698,711
	<b>MILITARY PENSIONS AND GRATUITIES (DMP)</b>	<b>237,777,188,864</b>
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
	<b>NHIS - MILITARY RETIREES</b>	<b>3,571,846,330</b>
88	NHIS - MILITARY RETIREES - INCLUDING ARREARS	3,571,846,330
	<b>DIA CIVILIAN STAFF PENSION AND GRATUITIES</b>	<b>540,770,299</b>
89	PENSION	276,642,497
90	GRATUITY	214,966,866
91	ADMINISTRATIVE CHARGES (INCLUDING VERIFICATION)	49,160,936
	<b>POLICE PENSIONS AND GRATUITIES</b>	<b>8,196,447,458</b>
92	PENSIONS	7,894,312,913
93	PENSION RUNNING COST	118,414,694
94	UNFUNDED LIABILITIES	183,719,851
	<b>CUSTOMS, IMMIGRATION AND PRISONS PENSION OFFICE</b>	<b>8,365,233,757</b>
95	PENSIONS	8,231,757,396
96	PENSION RUNNING COST	123,476,361
97	UNFUNDED LIABILITIES	10,000,000
	<b>UNIVERSITIES PENSION INCLUDING ARREARS</b>	<b>15,537,657,501</b>
98	PENSIONS	15,537,657,501
	<b>PARASTATALS PENSION AND RAILWAY PENSIONS</b>	<b>30,502,699,595</b>
99	PENSIONS	30,502,699,595
	<b>DEPARTMENT OF STATE SECURITY</b>	<b>12,146,093,389</b>
100	PENSIONS (INCLUDING ARREARS)	9,647,031,216
101	GRATUITY	1,835,743,137
102	DEATH BENEFITS	663,319,037
	<b>NIGERIA INTELLIGENCE AGENCY</b>	<b>9,291,192,224</b>
103	PENSIONS/DEPENDANTS BENEFITS	8,991,192,224
104	PENSION RUNNING COST	300,000,000
	<b>NELMCO</b>	<b>31,292,843,014</b>
105	NELMCO PENSIONS/ARREARS	31,292,843,014
	<b>OTHER PENSIONS</b>	<b>183,866,443,112</b>
106	ARREARS OF PENSION LIABILITIES	11,000,000,000
107	DEFUNCT PRIVATISED AGENCIES PENSION	30,063,951,303
108	PAYMENT INTO REDEMPTION FUND	125,000,000,000
109	PENSION PROTECTION FUND	10,000,000,000
110	BENEFITS OF RETIRED HEADS OF SERVICE AND PERMANENT SECRETARIES AND PROFESSORS	4,502,491,809
111	SEVERANCE BENEFITS TO RETIRED HEADS OF GOVERNMENT AGENCIES AND PARASTATALS	1,000,000,000
112	ENTITLEMENTS OF FORMER PRESIDENTS/HEADS OF STATES AND VICE PRESIDENTS/CHIEF OF GENERAL STAFF	2,300,000,000

	<b>OTHER SERVICE - WIDE VOTES</b>	<b>1,331,867,592,621</b>
113	PAYMENT OF OUTSTANDING DEATH BENEFIT TO CIVIL SERVANTS/POLICE	7,766,257,523
114	GROUP LIFE ASSURANCE FOR ALL MDAs INCLUDING DSS/INSURANCE OF SENSITIVE ASSETS/CORPERS PLUS ADMINISTRATION/MONITORING	24,733,742,477
115	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
116	MILITARY OPERATIONS: LAFIYA DOLE & OTHER OPERATIONS OF THE ARMED FORCES	115,000,000,000
117	SETTLEMENT OF MDAs ELECTRICITY BILLS DEBTS	40,000,000,000
118	IPPIS CAPTURING/MONITORING	1,000,000,000
119	MARGIN FOR INCREASES IN COSTS AND RECURRENT ADJUSTMENT COSTS	10,000,000,000
120	PRESIDENTIAL AMNESTY PROGRAMME: REINTEGRATION OF TRANSFORMED EX-MILITANTS	65,000,000,000
121	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
122	NATIONAL SOCIAL INVESTMENT PROGRAMME - NSIP (RECURRENT)	350,000,000,000
123	CONTINGENCY (RECURRENT)	30,000,000,000
124	INTERNATIONAL SPORTING COMPETITIONS	3,000,000,000
125	TSA OPERATIONS	1,000,000,000
126	EMPLOYEE COMPENSATION ACT - EMPLOYEES COMPENSATION FUND	4,000,000,000
127	CONTRIBUTIONS TO INTERNATIONAL ORGANISATIONS	30,000,000,000
128	GAVI/IMMUNISATION	49,367,592,621
129	POLICE OPERATIONS FUND	50,000,000,000
130	HAZARD ALLOWANCE FOR HEALTH WORKERS	50,000,000,000
131	NATIONAL POVERTY REDUCTION WITH GROWTH STRATEGY (FGN COMMITMENT, INCLUDING NSIP UPSCALING)	300,000,000,000
	<b>TOTAL CRF CHARGES:</b>	<b>1,909,229,781,381</b>
	<b>TOTAL RECURRENT (NON-DEBT)</b>	<b>6,829,015,483,446</b>

	<b>SCHEDULE</b>	<b>2021 BUDGET PROPOSAL</b>
	<b>PART J - CAPITAL EXPENDITURE</b>	<b>=N=</b>
<b>HEAD</b>	<b>MINISTRY/DEPARTMENT/AGENCY</b>	
	<b>EXECUTIVE:</b>	
132	PRESIDENCY	42,705,496,009
133	DEFENCE	155,044,688,963
134	MINISTRY OF FOREIGN AFFAIRS	6,909,152,121
135	FEDERAL MINISTRY OF INFORMATION & CULTURE	11,945,715,921
136	MINISTRY OF INTERIOR	38,711,341,092
137	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION	2,566,362,713
138	AUDITOR GENERAL FOR THE FEDERATION	218,969,387
139	FEDERAL MINISTRY OF POLICE AFFAIRS	34,146,599,977
140	FEDERAL MINISTRY OF COMMUNICATIONS AND DIGITAL ECONOMY	10,280,454,069
141	NATIONAL SECURITY ADVISER	46,643,060,233
142	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	273,590,386
143	SECRETARY TO THE GOVERNMENT OF THE FEDERATION	19,641,600,278
144	FEDERAL MINISTRY OF SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS	2,793,412,592
145	FEDERAL MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	96,928,738,074
146	FEDERAL MINISTRY OF FINANCE, BUDGET AND NATIONAL PLANNING	164,304,615,055
147	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT	54,135,966,229
148	FEDERAL MINISTRY OF LABOUR AND EMPLOYMENT	20,680,334,430
149	FEDERAL MINISTRY OF SCIENCE, TECHNOLOGY AND INNOVATION	70,354,885,917
150	FEDERAL MINISTRY OF TRANSPORT	120,617,434,179
151	FEDERAL MINISTRY OF AVIATION	71,300,182,993
152	FEDERAL MINISTRY OF POWER	74,448,985,838
153	MINISTRY OF PETROLEUM RESOURCES	2,716,514,696
154	MINISTRY OF MINES AND STEEL DEVELOPMENT	11,411,904,377
155	FEDERAL MINISTRY OF WORKS AND HOUSING	388,506,757,672
156	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	227,102,720
157	FISCAL RESPONSIBILITY COMMISSION	358,142,071
158	FEDERAL MINISTRY OF WATER RESOURCES	98,744,198,277
159	FEDERAL MINISTRY OF JUSTICE	30,267,692,217
160	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	1,340,020,000
161	FEDERAL CAPITAL TERRITORY ADMINISTRATION	31,639,454,659
162	FEDERAL MINISTRY OF NIGER DELTA HQTRS	25,561,615,093
163	FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT	7,825,980,351
164	FEDERAL MINISTRY OF WOMEN AFFAIRS	8,052,528,628
165	FEDERAL MINISTRY OF EDUCATION	111,802,004,073
166	FEDERAL MINISTRY OF HEALTH	116,674,404,513
167	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	13,013,051,883
168	NATIONAL POPULATION COMMISSION	182,668,691,263
169	MINISTRY OF HUMANITARIAN AFFAIRS, DISASTER MANAGEMENT AND SOCIAL DEVELOPMENT	62,593,454,313
	<b>SUB-TOTAL: EXECUTIVE</b>	<b>2,138,055,103,263</b>
	<b>FEDERAL EXECUTIVE BODIES:</b>	
170	CODE OF CONDUCT BUREAU	538,019,168
171	CODE OF CONDUCT TRIBUNAL	138,096,040
172	FEDERAL CHARACTER COMMISSION	376,247,596
173	FEDERAL CIVIL SERVICE COMMISSION	114,111,986
174	POLICE SERVICE COMMISSION	232,151,829
175	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	486,049,136
	<b>SUB-TOTAL: FEDERAL EXECUTIVE BODIES</b>	<b>1,884,675,755</b>
	<b>GOVERNMENT-OWNED ENTERPRISES</b>	<b>1,034,721,932,018</b>
	<b>MULTILATERAL/BILATERAL LOAN FUNDED PROJECTS</b>	<b>1,155,823,207,500</b>



<b>CAPITAL SUPPLEMENTATION</b>		
176	FGN SPECIAL INTERVENTION PROGRAMME: SOCIAL HOUSING (FAMILY HOMES FUND)	10,000,000,000
177	NIGERIA YOUTH INVESTMENT FUND	25,000,000,000
178	COUNTERPART FUNDING FOR DONOR SUPPORTED PROGRAMMES, INCLUDING GLOBAL FUND	5,500,000,000
179	PAYMENT OF LOCAL CONTRACTORS' DEBTS/OTHER LIABILITIES	25,000,000,000
180	GALAXY BACKBONE	5,600,000,000
181	GIFMIS/IPPIS CAPITAL	2,000,000,000
182	OSSAP - SDGs: SDG PROJECTS 1	55,000,000,000
183	OSSAP - SDGs: SDG PROJECTS 2	10,000,000,000
185	RECAPITALISATION OF DEVELOPMENT FINANCE INSTITUTIONS	10,000,000,000
186	ZONAL INTERVENTION PROJECTS	100,000,000,000
187	HEAD OF SERVICE (FEDERAL GOVERNMENT STAFF HOUSING LOANS BOARD)	2,500,000,000
188	SUBSCRIPTION TO SHARES IN INTERNATIONAL ORGANISATIONS	15,000,000,000
189	NATIONAL DEVELOPMENT PLANS (FEDERAL MINISTRY OF FINANCE, BUDGET AND NATIONAL PLANNING)	1,500,000,000
190	ADJUSTMENT TO CAPITAL COST	5,000,000,000
191	CONTINGENCY (CAPITAL)	15,000,000,000
192	GRANTS AND DONOR FUNDED PROJECTS	63,376,918,168
193	PRESIDENTIAL ENABLING BUSINESS ENVIRONMENT COUNCIL (PEBEC)	1,000,000,000
194	PROVISION FOR THE REFUND OF TWO TRANCHES OF NHIS DEDUCTIONS	5,000,000,000
195	REFUND OF BORROWED FUNDS FROM THE EDUCATION TAX POOL (TETFUND)	12,899,000,000
196	TRANSFER TO HYPPADEC	1,000,000,000
197	SPECIAL INTEVENTION/CAPITAL EXIGENCIES	60,917,999,949
198	NATIONAL POVERTY REDUCTION WITH GROWTH STRATEGY (FGN COMMITMENT, INCLUDING NSIP UPSCALING)	100,000,000,000
199	RESTRUCTURING/RECAPITALISATION OF NIPOST	10,000,000,000
200	RECAPITALISATION OF MOFI	20,000,000,000
	<b>TOTAL CAPITAL SUPPLEMENTATION:</b>	<b>561,293,918,117</b>
	<b>TOTAL CAPITAL EXPENDITURE</b>	<b>4,891,778,836,654</b>
	<b>AGGREGATE EXPENDITURE</b>	<b>16,391,023,917,692</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=16,391,023,917,692** (Sixteen Trillion, Three Hundred and Ninety-One Billion, Twenty Three Million, Nine Hundred and Seventeen Thousand, Six Hundred and Ninety-Two Naira) only, of which **=N=768,276,616,043** (Seven Hundred and Sixty - Eight Billion, Two Hundred and Seventy - Six Million, Six Hundred and Sixteen Thousand, Forty - Three Naira) only is for Statutory Transfers, **=N=3,901,952,981,550** (Three Trillion, Nine Hundred and One Billion, Nine Hundred and Fifty Two Million, Nine Hundred and Eighty-One Thousand, Five Hundred and Fifty Naira) only is for Debt Service, **=N= 6,829,015,483,446** (Six Trillion, Eight Hundred and Twenty-Nine Billion, Fifteen Million, Four Hundred and Eighty-Three Thousand, Four Hundred and Forty-Six Naira) only is for Recurrent (Non-Debt) Expenditure while the sum of **=N= 4,891,778,836,654** (Four Trillion, Eight Hundred and Ninety-One Billion, Seven Hundred and Seventy-Eight Million, Eight Hundred and Thirty-Six Thousand, Six Hundred and Fifty-Four Naira) only is for contribution to the Development Fund for Capital Expenditure for the year ending on the 31st day of December, 2022.