



**HOUSE OF REPRESENTATIVES  
FEDERAL REPUBLIC OF NIGERIA  
ORDER PAPER  
Saturday, 30<sup>th</sup> December 2023**

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1. Prayers
  2. National Pledge
  3. Approval of the Votes and Proceedings
  4. Oaths
  5. Messages from the President of the Federal Republic of Nigeria
  6. Messages by the Senate of the Federal Republic of Nigeria
  7. Messages from Other Parliament(s)
  8. Other Announcements
  9. Petitions
  10. Matters of Urgent Public Importance
  11. Personal Explanation
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**PRESENTATION OF REPORT**

**1. Committee on Appropriations:**

**Hon. Abubakar Kabir Abubakar:**

“That the House do receive the Report of the Committee on Appropriations on a Bill for an Act to authorise the issue from the Consolidated Revenue Fund of the Federation the total sum of ₦28,777,404,073,861 (Twenty Eight Trillion, Seven Hundred and Seventy-Seven Billion, Four Hundred and Four Million, Seventy-Three Thousand, Eight Hundred and Sixty-One Naira) only, of which ₦1,742,786,788,150 (One Trillion, Seven Hundred and Forty-Two Billion, Seven Hundred and Eighty-Six Million, Seven Hundred and Eighty-Eight Thousand, One Hundred and Fifty Naira) only is for Statutory Transfers, ₦8,270,960,606,831 (Eight Trillion, Two Hundred and Seventy Billion, Nine Hundred and Sixty Million, Six Hundred and Six Thousand, Eight Hundred and Thirty-One Naira) only is for Debt Service, ₦8,768,513,380,852 (Eight Trillion, Seven Hundred and Sixty-Eight Billion, Five Hundred and Thirteen Million, Three Hundred and Eighty Thousand, Eight Hundred and Fifty-Two Naira) only is for Recurrent (Non-Debt) Expenditure while the sum of ₦9,995,143,298,028 (Nine Trillion, Nine Hundred and Ninety-Five Billion, One Hundred and Forty-Three Million, Two Hundred and Ninety-Eight Thousand, Twenty-Eight Naira) only is for contribution to the Development Fund for Capital Expenditure for the year ending 31 December, 2024. (HB.1027) (*Referred: 1/12/2023*).

# ORDER OF THE DAY

## CONSIDERATION OF REPORT

### 1. Committee on Appropriations:

#### Hon. Abubakar Kabir Abubakar:

“That the House do consider the Report of the Committee on Appropriations on a Bill for an Act to authorise the issue from the Consolidated Revenue Fund of the Federation the total sum of ₦28,777,404,073,861 (Twenty Eight Trillion, Seven Hundred and Seventy-Seven Billion, Four Hundred and Four Million, Seventy-Three Thousand, Eight Hundred and Sixty-One Naira) only, of which ₦1,742,786,788,150 (One Trillion, Seven Hundred and Forty-Two Billion, Seven Hundred and Eighty-Six Million, Seven Hundred and Eighty-Eight Thousand, One Hundred and Fifty Naira) only is for Statutory Transfers, ₦8,270,960,606,831 (Eight Trillion, Two Hundred and Seventy Billion, Nine Hundred and Sixty Million, Six Hundred and Six Thousand, Eight Hundred and Thirty-One Naira) only is for Debt Service, ₦8,768,513,380,852 (Eight Trillion, Seven Hundred and Sixty-Eight Billion, Five Hundred and Thirteen Million, Three Hundred and Eighty Thousand, Eight Hundred and Fifty-Two Naira) only is for Recurrent (Non-Debt) Expenditure while the sum of ₦9,995,143,298,028 (Nine Trillion, Nine Hundred and Ninety-Five Billion, One Hundred and Forty-Three Million, Two Hundred and Ninety-Eight Thousand, Twenty-Eight Naira) only is for contribution to the Development Fund for Capital Expenditure for the year ending 31 December, 2024. (HB.1027) (*Laid: 30/12/2023*). *Committee of Supply*.

**issue from the Consolidated Revenue Fund of the Federation the total sum of ₦28,777,404,073,861 (Twenty Eight Trillion, Seven Hundred and Seventy-Seven Billion, Four Hundred and Four Million, Seventy-Three Thousand, Eight Hundred and Sixty-One Naira) only, of which ₦1,742,786,788,150 (One Trillion, Seven Hundred and Forty-Two Billion, Seven Hundred and Eighty-Six Million, Seven Hundred and Eighty-Eight Thousand, One Hundred and Fifty Naira) only is for Statutory Transfers, ₦8,270,960,606,831 (Eight Trillion, Two Hundred and Seventy Billion, Nine Hundred and Sixty Million, Six Hundred and Six Thousand, Eight Hundred and Thirty-One Naira) only is for Debt Service, ₦8,768,513,380,852 (Eight Trillion, Seven Hundred and Sixty-Eight Billion, Five Hundred and Thirteen Million, Three Hundred and Eighty Thousand, Eight Hundred and Fifty-Two Naira) only is for Recurrent (Non-Debt) Expenditure while the sum of ₦9,995,143,298,028 (Nine Trillion, Nine Hundred and Ninety-Five Billion, One Hundred and Forty-Three Million, Two Hundred and Ninety-Eight Thousand, Twenty-Eight Naira) only is for contribution to the Development Fund for Capital Expenditure for the year ending 31 December, 2024.**

### 1. Issue and Appropriation of ₦28,777,404,073,861 from the Consolidated Revenue Fund for 2024

- (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 31 December 2024, the sums specified by the warrants, not exceeding in the aggregate ₦28,777,404,073,861 (Twenty Eight Trillion, Seven Hundred and Seventy-Seven Billion, Four Hundred and Four Million, Seventy-Three Thousand, Eight Hundred and Sixty-One Naira) only, for the year ending on 31 December, 2024.

#### First Schedule

- (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.
- (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. Release of Funds from the consolidated revenue Fund**

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.

**3. Virement**

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.

**4. Corrigendum**

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.

**5. Excess Revenue**

(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;

(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. Authorization**

(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;

(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. Information on Funds Releases**

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.

**8. Due Process Certification**

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.

**9. Information on Internally Generated revenue, domestic and foreign assistance**

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-

(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. Power of Nigerian Embassies and Missions**

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.

**11. Detailed estimate**

The detailed estimates of expenditure are set out in the Second Schedule to this Bill.

**12. Expiry Constitution, 1999**

In line with the provisions of Section 318 of the Constitution of the Federal Republic of Nigeria, 1999 this Bill expires after 12 months, starting from 1st day of January to 31st day of December, 2024 when assented to.

**13. Short title**

This Bill may be cited as the Appropriation Bill, 2024.

| <b>HEAD</b> | <b>REVENUES</b>  |                                |
|-------------|--|--------------------------------|
| PART A      | FGN Share of Gross Federation Revenues                                 | 12,739,069,984,307             |
| PART B      | Deductions   | (1,502,632,513,940)            |
| PART C      | FGN Share of Net Federation Revenues                                   | 11,236,437,470,367             |
| PART D      | Independent Revenues   | 1,907,775,748,763              |
| PART E      | Other dividends  | 357,923,133,707                |
| PART F      | Aid and Grants   | 685,632,294,000                |
| PART G      | Special Funds/Accounts-Receipts  | 300,000,000,000                |
| PART H      | Government-Owned Enterprises (Net of Operating Surplus)                | 3,645,080,469,662              |
| PART I      | Others   | 1,465,624,571,448              |
|             | <b>Aggregate Revenues/Inflow</b>                                       | <b>19,598,473,687,947</b>      |
|             | <b>EXPENDITURES</b>  |                                |
| PART J      | Statutory Transfers  | 1,742,786,788,150              |
| PART K      | Debt Service / Sinking Fund  | 8,270,960,606,831              |
| PART L      | Recurrent (Non-Debt) Expenditure                                       | 8,768,513,380,852              |
| PART M      | Capital Expenditure  | 9,995,143,298,028              |
|             | <b>Aggregate Expenditure</b>   | <b>28,777,404,073,861</b>      |
|             | <b>Surplus / Deficit</b>   | <b>(9,178,930,385,914)</b>     |
|             | <b>Financing Items</b>   |                                |
| PART N      | Debt Financing   | 7,828,529,477,860              |
| PART O      | Asset sales / Privatization  | 298,486,421,740                |
| PART P      | Multi-Lateral / Bi-Lateral Project-Tied Loans                          | 1,051,914,486,314              |
|             | <b>Aggregate Financing Items</b>                                       | <b>9,178,930,385,914</b>       |
|             | <b>schedule</b>  | <b>2024 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                                  | 12,119,685,464,451             |
| 2           | Federal Government Share of Vat Pool                                   | 593,117,826,415                |
| 3           | Federal Government Share of EMTL                                       | 26,266,693,442                 |
|             | <b>Total - Share of Federation Revenues</b>                            | <b>12,739,069,984,307</b>      |
|             | <b>Part B - Deductions</b>   |                                |
| <b>HEAD</b> | <b>Deductions</b>  |                                |
| 4           | Oil & Gas Deductions   | 188,629,896,389                |
| 5           | Non-Oil Deduction - Cost of Collection                                 | 323,614,872,074                |
| 6           | Transfer to FCT, Ecological, Stabilisation and Natural Resources Funds | 990,387,745,477                |
|             | <b>Total - Deductions</b>  | <b>1,502,632,513,940</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                                  | 10,699,211,070,293             |
| 8           | Federal Government Share of Vat Pool                                   | 512,833,397,431                |
| 9           | Federal Government Share of EMTL                                       | 24,393,002,643                 |
|             | <b>Total - Share of Federation Revenues</b>                            | <b>11,236,437,470,367</b>      |
|             | <b>Schedule</b>  |                                |
|             | <b>Part D - Independent Revenues</b>                                   |                                |
| <b>HEAD</b> | <b>Independent Revenues</b>  |                                |
| 10          | Tax Revenues   | 77,983,636,835                 |
| 11          | Non-Tax Revenues   | 732,450,000,000                |

|             |  |                                |
|-------------|--|--------------------------------|
| 12          | Operating Surplus  | 1,097,342,111,928              |
|             | <b>Total - independent revenues</b>                                      | <b>1,907,775,748,763</b>       |
|             | <b>Schedule</b>  |                                |
|             | <b>Part E - Other Dividends</b>  |                                |
| 13          | NLNG   | 346,889,387,250                |
| 14          | Bank of Industry (BOI)   | 5,534,053,940                  |
| 15          | Development Bank of Nigeria  | 2,920,000,000                  |
| 16          | Bank of Agriculture  | 2,429,692,517                  |
| 17          | Galaxy Backbone  | 150,000,000                    |
|             | <b>Total - Dividends</b>   | <b>357,923,133,707</b>         |
|             | <b>Schedule</b>  |                                |
|             | <b>Part F - Aid and Grants</b>   |                                |
| <b>HEAD</b> | <b>Aid and Grants</b>  |                                |
| 18          | Foreign Aid / Grant (in cash)  | 685,632,294,000                |
|             | <b>Total - Aid and Grants</b>  | <b>685,632,294,000</b>         |
|             | <b>Schedule</b>  |                                |
|             | <b>Part G - Special Levies / Accounts - Transfers to CRF/CDF</b>         |                                |
| <b>HEAD</b> | <b>Special Levies / Accounts</b>   |                                |
| 19          | Transfers to CRF/CDF   | 300,000,000,000                |
| 20          | Special Accounts   |                                |
|             | <b>Total - Special Levies / Accounts</b>                                 | <b>300,000,000,000</b>         |
|             | <b>Schedule</b>  |                                |
|             | <b>Part H - Government-Owned Enterprises</b>                             |                                |
| 21          | Government-Owned Enterprises   | 4,853,565,246,556              |
| 22          | Goes Operating Surplus (80% of which is captured in Independent Revenue) | (1,208,484,776,894)            |
|             | <b>Total - goes Revenue (Net of Operating Surplus)</b>                   | <b>3,645,080,469,662</b>       |
|             | <b>Schedule</b>  | <b>2024 Appropriation Bill</b> |
|             | <b>Part I Others</b>   | <b>₦</b>                       |
| <b>HEAD</b> | <b>Others</b>  |                                |
| 23          | Education Tax (TETFUND)  | 700,000,000,000                |
| 24          | Signature Bonus / Renewals   | 251,455,481,172                |
| 25          | Share of Oil Price Royalty   | 24,169,090,276                 |
|             | Exchange Rate Differentials  | 490,000,000,000                |
|             | <b>Total - Others</b>  | <b>1,465,624,571,448</b>       |
|             | <b>Part J - Statutory Transfers</b>                                      |                                |
| <b>HEAD</b> | <b>Statutory Transfers</b>   |                                |
| 26          | National Judicial Council  | 341,625,739,236                |
| 27          | Niger-Delta Development Commission                                       | 338,924,732,832                |
| 28          | Universal Basic Education Commission                                     | 263,043,551,250                |
| 29          | National Assembly  |                                |
|             | National Assembly Office   | 36,727,409,155                 |
|             | Senate   | 49,144,916,519                 |
|             | House of Representatives   | 78,624,487,169                 |
|             | National Assembly Service Commission                                     | 12,325,901,366                 |
|             | Legislatives Aides   | 20,388,339,573                 |
|             | PAC - Senate   | 130,000,000                    |
|             | PAC - House of Representatives   | 150,000,000                    |
|             | General Services   | 30,807,475,470                 |
|             | national institute for Legislative and Democratic Studies (NILDS)        | 9,008,041,577                  |
|             | Service-Wide-Vote  | 15,188,769,736                 |
|             | Office of Retired Clerks And Perm. Secretaries                           | 1,230,040,104                  |
|             | Appropriation Committee Department - Senate                              | 200,000,000                    |
|             | Appropriation Committee Department - House                               | 200,000,000                    |

|             |  |                                |
|-------------|--|--------------------------------|
|             | Nass Library Complex (Take-Off Grant)  | 12,123,150,000                 |
|             | Procurement of Books for the NASS Library  | 3,000,000,000                  |
|             | Nass Liabilities   | 9,904,350,000                  |
|             | Constitution Review  | 1,000,000,000                  |
|             | Completion of NILDS HQ   | 4,500,000,000                  |
|             | Construction of NASC building (Ongoing)  | 10,000,000,000                 |
|             | Alternative Power Supply (Solar Power System)  | 4,000,000,000                  |
|             | Nass Zonal Liaison Offices   | 3,000,000,000                  |
|             | Nass Pension Board (Take-Off Grant)  | 2,500,000,000                  |
|             | Nass Car Park Project - Senate   | 3,000,000,000                  |
|             | Nass Car Park Project - House of Representatives   | 3,000,000,000                  |
|             | Nass Hospital Project  | 15,000,000,000                 |
|             | Nass Recreation Centre   | 4,000,000,000                  |
|             | Furnishing of Committee Meeting Rooms & other Offices within the Senate Building                         | 2,700,000,000                  |
|             | Furnishing of Committee Meeting Rooms For House Representatives Building Part I & II                     | 3,000,000,000                  |
|             | Upgrade of NASS Key Infrastructures  | 3,000,000,000                  |
|             | Design, Construction, Furnishing and Equipping of NASS Ultramodern Printing Press                        | 3,000,000,000                  |
|             | Design, Construction, Furnishing and Equipping of the National Assembly Budget & Research Office (NABRO) | 4,000,000,000                  |
| 30          | Public Complaints Commission   | 14,460,000,000                 |
| 31          | Independent National Electoral Commission (INEC)   | 40,000,000,000                 |
| 32          | National Human Rights Commission   | 5,000,000,000                  |
| 33          | North East Development Commission  | 131,836,332,912                |
| 34          | Basic Healthcare Provision Fund  | 131,521,775,625                |
| 35          | National Agency for Science and Engineering Infrastructure (NASENI)                                      | 131,521,775,625                |
|             | <b>Total - Statutory Transfers</b>   | <b>1,742,786,788,150</b>       |
|             | <b>Schedule</b>  |                                |
|             | <b>Part K - Debt Service</b>   |                                |
| <b>HEAD</b> | <b>Debt Service</b>  |                                |
| 36          | Domestic Debts (including Ways and Means)  | 5,299,702,927,540              |
| 37          | Foreign Debts  | 2,747,595,527,533              |
|             | <b>Sub-Total</b>   | <b>8,047,298,455,073</b>       |
| <b>HEAD</b> | <b>Sinking Fund:</b>   |                                |
| 38          | Sinking Fund to Retire Maturing Promissory Notes   | 223,662,151,758                |
|             | <b>Sub-Total</b>   | <b>223,662,151,758</b>         |
|             | <b>Total - Debt Service</b>  | <b>8,270,960,606,831</b>       |
|             | <b>Schedule</b>  | <b>2024 Appropriation Bill</b> |
|             | <b>Part I - Recurrent (Non-Debt) Expenditure</b>   | <b>₦</b>                       |
| <b>HEAD</b> | <b>Ministry/Department/Agency</b>  |                                |
|             | <b>Executive:</b>  |                                |
| 39          | Presidency   | 97,913,321,898                 |
| 40          | Ministry of Defence  | 1,308,493,771,066              |
| 41          | Ministry of Foreign Affairs  | 140,455,735,394                |
| 42          | Federal Ministry of Information and National Orientation   | 47,395,286,100                 |
| 43          | Federal Ministry of Art, Culture and Creative Economy  | 16,108,999,182                 |
| 44          | Federal Ministry of Tourism  | 3,957,094,370                  |
| 45          | Ministry of Interior   | 362,551,613,146                |
| 46          | Office of the Head of the Civil Service of the Federation  | 9,764,964,125                  |
| 47          | Auditor General for the Federation   | 7,933,985,589                  |

|    |  |                          |
|----|--|--------------------------|
| 48 | Ministry of Police Affairs   | 869,120,667,114          |
| 49 | Federal Ministry of Communications, Innovation and Digital Economy | 20,945,089,220           |
| 50 | National Security Adviser  | 199,763,473,601          |
| 51 | Infrastructure Concession Regulatory Commission                    | 588,176,868              |
| 52 | Secretary to the Government of the Federation                      | 100,706,591,140          |
| 53 | Federal Ministry of Special Duties & Inter - Governmental Affairs  | 6,789,154,211            |
| 54 | Federal Ministry of Agriculture and Food Security                  | 110,248,278,868          |
| 55 | Federal Ministry of Finance  | 27,567,718,899           |
| 56 | Federal Ministry of Budget and Economic Planning                   | 13,067,799,093           |
| 57 | Federal Ministry of Industry, Trade and Investment                 | 22,386,273,552           |
| 58 | Federal Ministry of Labour and Employment                          | 19,186,350,229           |
| 59 | Federal Ministry of Innovation, Science and Technology             | 55,911,030,690           |
| 60 | Federal ministry of transportation                                 | 18,883,022,533           |
| 61 | Federal Ministry of Marine and Blue Economy                        | 1,327,030,216            |
| 62 | Federal Ministry of Aviation and Aerospace                         | 9,876,330,574            |
| 63 | Federal Ministry of Power  | 7,218,123,326            |
| 64 | Ministry of Petroleum Resources                                    | 38,300,676,150           |
| 65 | Federal Ministry of Steel Development                              | 10,563,520,488           |
| 66 | Federal Ministry of Solid Minerals Development                     | 4,326,214,790            |
| 67 | Federal Ministry of Works  | 39,374,777,404           |
| 68 | Federal Ministry of Housing and Urban Development                  | 2,985,835,219            |
| 69 | National Salaries, Incomes and Wages Commission                    | 1,795,165,036            |
| 70 | Fiscal Responsibility Commission                                   | 770,906,382              |
| 71 | Federal Ministry of Water Resources And Sanitation                 | 14,899,450,843           |
| 72 | Federal Ministry of Justice  | 48,458,209,151           |
| 73 | Independent Corrupt Practices and Related Offences Commission      | 13,796,904,903           |
| 74 | Federal Capital Territory Administration                           | -                        |
| 75 | Federal Ministry of Niger Delta Development                        | 3,209,374,816            |
| 76 | Federal Ministry of Youth  | 201,467,454,752          |
| 77 | Federal Ministry of Sports Development                             | 11,234,776,621           |
| 78 | Federal Ministry of Women Affairs                                  | 2,425,262,191            |
| 79 | Federal Ministry of Education                                      | 857,134,132,339          |
| 80 | Federal Ministry of Health and Social Welfare                      | 667,577,299,246          |
| 81 | Federal Ministry of Environment                                    | 32,532,686,668           |
| 82 | National Population Commission                                     | 11,641,859,478           |
| 83 | Ministry of Humanitarian Affairs and Poverty Alleviation           | 10,351,437,602           |
|    | <b>Sub-Total: Executive</b>  | <b>5,451,005,825,082</b> |
|    | <b>Federal Executive Bodies:</b>                                   |                          |
| 84 | Code of Conduct Bureau   | 2,964,368,751            |
| 85 | Code of Conduct Tribunal   | 1,120,461,155            |
| 86 | Federal Character Commission                                       | 4,159,366,385            |
| 87 | Federal Civil Service Commission                                   | 1,550,190,027            |
| 88 | Police Service Commission  | 1,350,544,411            |
| 89 | Revenue Mobilization, Allocation, and Fiscal Commission            | 3,062,294,410            |
|    | <b>Sub-total: Federal Executive Bodies</b>                         | <b>14,207,225,139</b>    |
|    | <b>Overhead Reserve</b>  | <b>-</b>                 |
|    | <b>Government-Owned Enterprises - Recurrent</b>                    | <b>1,059,617,780,421</b> |
|    | <b>TETFUND (Recurrent)</b>   | <b>35,000,000,000</b>    |
|    | <b>Pension, Gratuities and Retirees Benefits</b>                   |                          |
|    | <b>Total Allocation:</b>   | <b>673,129,981,736</b>   |
|    | <b>Office of the Head of Civil Service (Civilian Pension)</b>      | <b>39,503,863,570</b>    |

|     |  |                        |
|-----|--|------------------------|
| 90  | Gratuities   | 660,005,400            |
| 91  | Pensions   | 37,269,163,657         |
| 92  | Pension Running Cost   | 638,938,208            |
| 93  | Unfunded Liabilities   | 935,756,305            |
|     | <b>Military Pensions And Gratuities (DMP)</b>                            | <b>265,783,008,279</b> |
| 94  | Pensions and Gratuities  | 164,663,997,853        |
| 95  | Expected Retirees  | 29,494,057,331         |
| 96  | Death Benefits   | 19,849,817,400         |
| 97  | Administrative Charges   | 212,920,507            |
| 98  | Pension Running Cost   | 360,000,000            |
| 99  | Medical Retirees   | 453,629,744            |
| 100 | Arrears of Gratuities (Jan 2019 - Dec 2021)                              | 2,795,638,344          |
| 101 | Arrears of pensions (Jan 2019 - Dec 2021)                                | 1,863,758,895          |
| 102 | Arrears of Death Benefits (Jan 2019 - Dec 2021)                          | 2,217,528,878          |
| 103 | Verification Exercise  | 740,000,000            |
| 104 | Security Debarment Allowance (including Arrears for 2017, 2018 and 2019) | 43,131,659,327         |
|     | <b>NHIS - Military Retirees</b>  | <b>3,571,846,330</b>   |
| 105 | NHIS - Military Retirees - including Arrears                             | 3,571,846,330          |
|     | <b>DIA Civilian Staff Pension and Gratuities</b>                         | <b>809,811,463</b>     |
| 106 | Pension  | 380,503,062            |
| 107 | Gratuity   | 264,780,086            |
| 108 | Administrative charges (including verification)                          | 164,528,315            |
|     | <b>Police Pensions and Gratuities</b>                                    | <b>11,280,311,294</b>  |
| 109 | Pensions   | 11,113,607,186         |
| 110 | Pension Running Cost   | 166,704,108            |
| 111 | Unfunded Liabilities   | -                      |
|     | <b>Customs, immigration and Prisons Pension Office</b>                   | <b>10,526,229,801</b>  |
| 112 | Pensions   | 10,254,613,960         |
| 113 | Pension Running Cost   | 153,819,209            |
| 114 | Gratuities and Death Benefits  | 117,796,632            |
|     | <b>Universities Pension including Arrears</b>                            | <b>11,537,981,675</b>  |
| 115 | Pensions   | 11,537,981,675         |
|     | <b>Parastatals Pension and Railway Pensions</b>                          | <b>49,433,051,467</b>  |
| 116 | Pensions   | 42,331,713,636         |
| 117 | Pension Running Cost   | 1,101,347,831          |
| 118 | Unfunded Liabilities   | 5,999,990,000          |
|     | <b>Department of State Security</b>                                      | <b>21,810,522,994</b>  |
| 119 | Pensions (including Arrears)   | 16,607,592,137         |
| 120 | Gratuity   | 2,303,536,931          |
| 121 | Death Benefits   | 2,174,513,927          |
| 122 | Pension Running Cost   | 513,360,000            |
| 123 | Verification Exercise  | 211,520,000            |
|     | <b>Nigeria Intelligence Agency</b>                                       | <b>14,881,752,905</b>  |
| 124 | Pensions/Dependents Benefits   | 10,361,320,005         |
| 125 | Pension Running Cost   | 300,000,000            |
| 126 | Gratuity/Long Service Severance Package                                  | 3,307,882,222          |
| 127 | Arrears of Pension (Minimum Wage Adjustment)                             | 567,000,000            |
| 128 | Arrears of Gratuity (Minimum Wage Adjustment)                            | 345,550,678            |
|     | <b>NELMCO</b>  | <b>18,965,810,603</b>  |
| 129 | NELMCO Pensions/Arrears  | 18,965,810,603         |
|     | <b>Other Pensions</b>  | <b>225,025,791,355</b> |
| 130 | Defunct Privatised Agencies Pension                                      | 587,682,813            |
| 131 | Payment into Redemption Fund   | 88,294,889,374         |
| 132 | Pension Protection Fund  | 10,000,000,000         |



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| 133 | Benefits of Retired Heads of Service and Permanent Secretaries and Professors  | 10,505,814,220                 |
| 134 | Severance benefits to Retired Heads of Government Agencies and Parastatals   | 1,000,000,000                  |
| 135 | Entitlements of Former Presidents/Heads of States and Vice Presidents/Chief of General Staff   | 2,300,000,000                  |
| 136 | Increase in Pension (2007, 2010 and 2019)  | 112,337,404,948                |
| 137 | Savings from Redemption Fund and Others  | -                              |
|     | <b>Other Service - Wide Votes</b>  | <b>1,535,552,568,475</b>       |
| 138 | Payment of Outstanding Death benefit to Civil Servants/Police  | 7,766,257,523                  |
| 139 | Group Life Assurance for all MDAS including DSS/Insurance of Sensitive Assets/Corpors plus Administration/Monitoring   | 24,733,742,477                 |
| 140 | Public Service Wage Adjustment for MDAS (including Arrears of Promotion and Salary Increases & Payment of Severance benefits and Minimum Wage Related Adjustments) | 550,000,000,000                |
| 141 | Military Operations: Lafiya Dole & Other Operations of the Armed Forces  | 100,000,000,000                |
| 142 | Settlement of MDAS Electricity Bills Debts   | 40,000,000,000                 |
| 143 | IPPIS Capturing/Monitoring   | 1,000,000,000                  |
| 144 | Margin for increases in Costs and Recurrent Adjustment Costs   | 12,000,000,000                 |
| 145 | Presidential Amnesty Programme: Reintegration of Transformed Ex-militants  | 65,000,000,000                 |
| 146 | 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                  |
| 147 | National Social Investment Programme Agency - Recurrent  | 200,000,000,000                |
| 148 | Contingency (Recurrent)  | 36,000,000,000                 |
| 149 | International Sporting Competitions  | 5,000,000,000                  |
| 150 | TSA Operations   | 1,000,000,000                  |
| 151 | Employee Compensation Act - Employees Compensation Fund  | 4,000,000,000                  |
| 152 | Contributions to International Organisations   | 33,915,158,750                 |
| 153 | GAVI/Immunisation  | 137,210,720,045                |
| 154 | Police Operations Fund   | 50,000,000,000                 |
| 155 | Nigeria Security and Civil Defence Corps - Special Operations Fund   | 15,000,000,000                 |
| 156 | National Poverty Reduction with Growth Strategy (FGN Commitment, including NSIP Upscaling)   | 100,000,000,000                |
| 157 | Provision for Corp Members NHIS  | 5,000,000,000                  |
| 158 | National Social Insurance Trust Fund   | 44,926,689,680                 |
| 159 | Presidential Policy Coordination Office  | 1,500,000,000                  |
| 160 | Presidential Committee on Health Sector Reform   | 500,000,000                    |
| 161 | National Home-Grown School Feeding Programme (NHGSFP)  | 100,000,000,000                |
|     | <b>Total CRF Charges:</b>  | <b>2,208,682,550,211</b>       |
|     | <b>Total Recurrent (Non-Debt)</b>  | <b>8,768,513,380,852</b>       |
|     | <b>Schedule</b>  | <b>2024 Appropriation Bill</b> |
|     | <b>Part M - Capital Expenditure</b>  | <b>₦</b>                       |
|     | <b>Ministry/Department/Agency</b>  |                                |
|     | <b>Executive:</b>  |                                |
| 162 | Presidency   | 82,922,332,768                 |
| 163 | Ministry of Defence  | 339,286,557,299                |

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| 164 | Ministry of Foreign Affairs  | 19,611,623,255           |
| 165 | Federal Ministry of Information and National Orientation           | 7,525,079,920            |
| 166 | Federal Ministry of Art, Culture and Creative Economy              | 10,973,055,038           |
| 167 | Federal Ministry of Tourism  | 14,910,214,281           |
| 168 | Ministry of Interior   | 56,620,117,161           |
| 169 | Office of the Head of the Civil Service of the Federation          | 3,720,480,731            |
| 170 | Auditor General for the Federation                                 | 231,326,448              |
| 171 | Ministry of Police Affairs   | 100,529,422,251          |
| 172 | Federal Ministry of Communications, Innovation and Digital Economy | 7,814,389,714            |
| 173 | National Security Adviser  | 74,206,348,311           |
| 174 | Infrastructure Concession Regulatory Commission                    | 281,849,663              |
| 175 | Secretary to the Government of the Federation                      | 85,335,439,447           |
| 176 | Federal Ministry of Special Duties and Inter-Governmental Affairs  | 10,871,586,503           |
| 177 | Federal Ministry of Agriculture and Food Security                  | 857,148,072,108          |
| 178 | Federal Ministry of Finance  | 463,070,128,400          |
| 179 | Federal Ministry of Budget and Economic Planning                   | 37,733,134,746           |
| 180 | Federal Ministry of Industry, Trade and Investment                 | 166,112,809,809          |
| 181 | Federal Ministry of Labour and Employment                          | 90,693,241,499           |
| 182 | Federal Ministry of Innovation, Science and Technology             | 309,355,735,374          |
| 183 | Federal Ministry of Transportation                                 | 91,175,298,776           |
| 184 | Federal Ministry of Marine and Blue Economy                        | 18,923,465,787           |
| 185 | Federal Ministry of Aviation and Aerospace                         | 47,356,165,732           |
| 186 | Federal Ministry of Power  | 146,888,468,670          |
| 187 | Ministry of Petroleum Resources                                    | 8,622,655,505            |
| 188 | Federal Ministry of Steel Development                              | 13,579,907,776           |
| 189 | Federal Ministry of Solid Minerals Development                     | 21,906,773,234           |
| 190 | Federal Ministry of Works  | 892,461,262,656          |
| 191 | Federal Ministry of Housing and Urban Development                  | 165,842,734,312          |
| 192 | National Salaries, Incomes and Wages Commission                    | 172,922,510              |
| 193 | Fiscal Responsibility Commission                                   | 246,080,051              |
| 194 | Federal Ministry of Water Resources and Sanitation                 | 241,251,672,800          |
| 195 | Federal Ministry of Justice  | 34,860,593,565           |
| 196 | Independent Corrupt Practices and Related Offences Commission      | 728,119,065              |
| 197 | Federal Capital Territory Administration                           | 17,109,746,531           |
| 198 | Federal Ministry of Niger Delta Development                        | 20,126,640,862           |
| 199 | Federal Ministry of Youth  | 14,417,024,381           |
| 200 | Federal Ministry of Sports Development                             | 21,624,361,733           |
| 201 | Federal Ministry of Women Affairs                                  | 12,055,872,258           |
| 202 | Federal Ministry of Education                                      | 417,579,107,875          |
| 203 | Federal Ministry of Health and Social Welfare                      | 485,556,697,824          |
| 204 | Federal Ministry of Environment                                    | 49,547,490,092           |
| 205 | National Population Commission                                     | 1,127,902,865            |
| 206 | Ministry of Humanitarian Affairs and Poverty Alleviation           | 121,223,758,947          |
|     | <b>Sub-Total: Executive</b>  | <b>5,583,337,668,532</b> |
|     | <b>Federal Executive Bodies:</b>                                   |                          |
| 207 | Code of Conduct Bureau   | 172,757,543              |
| 208 | Code of Conduct Tribunal   | 151,342,533              |
| 209 | Federal Character Commission                                       | 140,812,815              |
| 210 | Federal Civil Service Commission                                   | 215,087,327              |
| 211 | Police Service Commission  | 144,543,774              |
| 212 | Revenue Mobilization, Allocation and Fiscal Commission             | 206,070,005              |

|     |  |                          |
|-----|--|--------------------------|
|     | <b>Sub-Total: Federal Executive Bodies</b>   | <b>1,030,613,997</b>     |
|     | <b>MDAS Capital Reserve</b>  | -                        |
|     | <b>Capital Funding from Additional Revenue</b>   | -                        |
|     | <b>Government-Owned Enterprises - Capital</b>  | <b>820,908,398,828</b>   |
|     | <b>TETFUND Capital</b>   | <b>665,000,000,000</b>   |
|     | <b>Multilateral/Bilateral Loan Funded Projects</b>   |                          |
| 213 | Federal Ministry of Agriculture and Food Security  | 29,504,742,593           |
| 214 | Secretary to the Government of the Federation  | 9,527,358,795            |
| 215 | Federal Ministry of Education  | 63,202,242,308           |
| 216 | Federal Ministry of Environment  | 28,777,500,000           |
| 217 | Federal Capital Territory Administration   | 48,152,880,105           |
| 218 | Federal Ministry of Finance  | 353,949,906,375          |
| 219 | Federal Ministry of Health and Social Welfare  | 57,392,640,000           |
| 220 | Ministry of Humanitarian Affairs and Poverty Alleviation                                   | 4,317,784,268            |
| 221 | Ministry of Interior   | 52,500,000,000           |
| 222 | Federal Ministry of Power  | 264,265,949,985          |
| 223 | Federal Ministry of Solid Minerals Development   | 5,004,993,644            |
| 224 | Federal Ministry of Water Resources and Sanitation   | 40,489,953,000           |
| 225 | Federal Ministry of Works  | 94,828,535,243           |
|     | <b>Total: Multilateral/Bilateral Loan Funded Projects</b>                                  | <b>1,051,914,486,314</b> |
|     | <b>Capital supplementation</b>   |                          |
| 226 | FGN Special Intervention Programme: Social Housing (Family Homes Fund)                     | 7,000,000,000            |
| 227 | Nigeria youth investment fund  | 25,000,000,000           |
| 228 | Counterpart Funding for Donor Supported Programmes, Including Global Fund                  | 7,416,508,000            |
| 229 | Payment of Local Contractors' Debts/Other Liabilities                                      | 10,955,324,281           |
| 230 | Galaxy Backbone  | 5,600,000,000            |
| 231 | IPPIS Capital - Payroll  | 1,500,000,000            |
| 232 | OSSAP-SDGS: SDG Projects 1   | 67,021,087,924           |
| 233 | Special Projects   | -                        |
| 234 | Re-capitalisation of Development Finance Institutions                                      | 10,000,000,000           |
| 235 | Zonal Intervention Projects  | 100,000,000,000          |
| 236 | Federal Government Staff Housing Loans Board   | 2,500,000,000            |
| 237 | Subscription to Shares in International Organisations                                      | 15,000,000,000           |
| 238 | National Development Plans (FMBEP)   | 1,500,000,000            |
| 239 | Adjustment to Capital Cost   | -                        |
| 240 | Contingency (Capital)  | 200,000,000,000          |
| 241 | Aid and Grants Funded Projects   | 685,632,294,000          |
| 242 | Presidential enabling business environment council (PEBEC)                                 | 1,000,000,000            |
| 243 | Refund of Borrowed Funds from the Education Tax Pool (TETFUND)                             | 12,899,000,000           |
| 244 | Transfer to HYPPADEC   | 3,000,000,000            |
| 245 | National Poverty Reduction with growth Strategy (FGN commitment, including NSIP Upscaling) | 150,000,000,000          |
| 246 | Restructuring/Recapitalisation of NIPOST   | 10,000,000,000           |
| 247 | Recapitalization of Ministry of Finance Incorporated (MOFI)                                | 20,000,000,000           |
| 248 | FGN share of Oil Price Royalty Transferred to NSIA   | 24,169,090,276           |
| 249 | GIFMIS Capital   | 12,258,825,876           |
| 250 | Tertiary Institutions Revitalization   | -                        |
| 251 | Provision of Radio-Diagnostic Centres at Selected Federal Tertiary Hospitals               | -                        |
| 252 | DNA Laboratory in Lagos University Teaching Hospital (LUTH) and National Hospital Abuja    | -                        |

|     |  |                           |
|-----|--|---------------------------|
| 253 | Exit Grant to Nigerian Airspace Management Agency (NAMA)   | -                         |
| 254 | Presidential Policy Coordination Office  | 1,000,000,000             |
| 255 | Presidential Committee on Health Sector Reform   | 500,000,000               |
| 256 | National Social Investment Programme Agency  | 2,000,000,000             |
| 257 | Consumer Credit Fund   | 100,000,000,000           |
| 258 | Infrastructure Project Preparation Fund (FMBEP)  | 21,000,000,000            |
| 259 | Mortgage Development/Promotion Fund  | 65,000,000,000            |
| 260 | Student Loan Scheme  | 50,000,000,000            |
| 261 | Office of the Presidential Adviser on Energy   | 1,000,000,000             |
| 262 | Clean Energy Transition Initiatives: Development of Local Infrastructure, Conversion to CNG, Electric Vehicles, etc. | 130,000,000,000           |
| 263 | Special Projects SDG   | 30,000,000,000            |
| 264 | FCDA ( Completion of Nass Chambers)  | 30,000,000,000            |
| 265 | Completion of NASC Office Complex  | 20,000,000,000            |
| 266 | Outstanding Liabilities  | 50,000,000,000            |
|     | <b>Total Capital Supplementation:</b>  | <b>1,872,952,130,357</b>  |
|     | <b>Total Capital Expenditure</b>   | <b>9,995,143,298,028</b>  |
|     | <b>Aggregate expenditure</b>   | <b>28,777,404,073,861</b> |

### Explanatory Memorandum

A Bill for an Act to authorise the issue from the Consolidated Revenue Fund of the Federation the total sum of ₦28,777,404,073,861 (Twenty Eight Trillion, Seven Hundred and Seventy-Seven Billion, Four Hundred and Four Million, Seventy-Three Thousand, Eight Hundred and Sixty-One Naira) only, of which ₦1,742,786,788,150 (One Trillion, Seven Hundred and Forty-Two Billion, Seven Hundred and Eighty-Six Million, Seven Hundred and Eighty-Eight Thousand, One Hundred and Fifty Naira) only is for Statutory Transfers, ₦8,270,960,606,831 (Eight Trillion, Two Hundred and Seventy Billion, Nine Hundred and Sixty Million, Six Hundred and Six Thousand, Eight Hundred and Thirty-One Naira) only is for Debt Service, ₦8,768,513,380,852 (Eight Trillion, Seven Hundred and Sixty-Eight Billion, Five Hundred and Thirteen Million, Three Hundred and Eighty Thousand, Eight Hundred and Fifty-Two Naira) only is for Recurrent (Non-Debt) Expenditure while the sum of ₦9,995,143,298,028 (Nine Trillion, Nine Hundred and Ninety-Five Billion, One Hundred and Forty-Three Million, Two Hundred and Ninety-Eight Thousand, Twenty-Eight Naira) only is for contribution to the Development Fund for Capital Expenditure for the year ending 31 December, 2024