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APPROPRIATION ACT, 2024

EXPLANATORY MEMORANDUM

This Act authorises 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.

APPROPRIATION ACT, 2024

Arrangement of Sections

Section:

1. Issue and Appropriation of ₦28,777,404,073,861 from the Consolidated Revenue Fund for 2024
2. Release of funds from the Consolidated Revenue Fund
3. Virement
4. Corrigendum
5. Excess revenue
6. Authorisation
7. Information on fund releases
8. Due process certification
9. Information on internally generated revenue, domestic and foreign assistance
10. Powers of Nigerian embassies and missions
11. Detailed estimate
12. Expiry
13. Citation

Schedules

APPROPRIATION ACT, 2024

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.

[] Commencement

ENACTED by the National Assembly of the Federal Republic of Nigeria —

- | | |
|---|--|
| 1. (1) The Accountant-General of the Federation shall, when authorised to do so by warrants signed by the Minister responsible 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. | Issue and Appropriation of ₦28,777,404,073,861 from the Consolidated Revenue Fund for 2024 |
| (2) The amount mentioned in subsection (1) shall be appropriated to heads of expenditure as set out in the First Schedule to this Act. | First Schedule |
| (3) No part of the amount provided in this Act shall be released from the Consolidated Revenue Fund of the Federation after the end of the year mentioned in subsection (1). | |
| 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 Schedules 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, the virement shall only be | Virement |

effected with the prior approval of the National Assembly.

4. Any error in the Schedules to this Act that may hinder the implementation of projects and programmes in ministries, departments and agencies may be corrected through a corrigendum issued by the National Assembly:

Corrigendum

Provided that the total sum for the project or programme is not affected.

5. (1) The Accountant-General of the Federation shall, immediately upon the coming into effect of this Act, maintain a separate record for the documentation of Revenue accruing to the Consolidated Revenue Fund in excess of oil price benchmark adopted in this Act.

Excess revenue

(2) The revenues specified in subsection (1) 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. (1) No fund shall be paid out of the monies arising from the record specified in section 5 (1) except by an Act or approval of the National Assembly.

Authorisation

(2) 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 responsible for finance shall ensure that funds appropriated under this Act are released to the appropriate agencies or organs of government as and when due:

Information on fund releases

Provided that no funds for any quarter of the fiscal year shall be deferred without prior waiver from the National Assembly.

8. The department of government responsible for certifying that due processes have been complied with in processing implementation of projects shall ensure that all processes of approval are completed within the specified period as provided in the Public Procurement Act.

Due process certification

Act No. 14, 2007

9. All accounting officers of ministries, parastatals and departments of government who control heads of expenditures shall, upon the coming into effect of this Act, 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 embassies and missions shall constitute their Tenders Board as in a Parastatal's

Powers of Nigerian embassies and missions

Tenders Board (PTB) within the requisite threshold in compliance with the extant executive circular and the provisions of the Public Procurement Act.

Act No. 14, 2007

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

Detailed estimate

Second Schedule

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

Expiry

Cap. C23, LFN, 2004

13. This Act may be cited as the Appropriation Act, 2024.

Citation

SCHEDULES

First Schedule

Section 1(2)

HEAD REVENUES

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

Aggregate Revenues/Inflow

19,598,473,687,947

EXPENDITURES

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

Aggregate Expenditure

28,777,404,073,861

Surplus / Deficit

(9,178,930,385,914)

Financing Items

PART N	Debt Financing	7,828,529,477,860
PART O	Asset sales / Privitisation	298,486,421,740

PART P	Multi-Lateral / Bi-Lateral Project-Tied Loans	1,051,914,486,314
	Aggregate Financing Items	9,178,930,385,914
	Part A - FGN Share of Gross Federation Revenues	
HEAD	Share of Federation Revenues	
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
	Total - Share of Federation Revenues	12,739,069,984,307
	Part B – Deductions	
HEAD	Deductions	
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
	Total – Deductions	1,502,632,513,940
	Part C - FGN Share of Net Federation Revenues	
HEAD	FGN Share of Net Federation Revenues	
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
	Total - Share of Federation Revenues	11,236,437,470,367
	Part D - Independent Revenues	

HEAD	Independent Revenues	
10	Tax Revenues	77,983,636,835
11	Non-Tax Revenues	732,450,000,000
12	Operating Surplus	1,097,342,111,928
	Total - independent revenues	1,907,775,748,763
	Part E - Other Dividends	
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
	Total - Dividends	357,923,133,707
	Part F - Aid and Grants	
HEAD	Aid and Grants	
18	Foreign Aid / Grant (in cash)	685,632,294,000
	Total - Aid and Grants	685,632,294,000
	Part G - Special Levies / Accounts - Transfers to CRF/CDF	
HEAD	Special Levies / Accounts	
19	Transfers to CRF/CDF	300,000,000,000
20	Special Accounts	
	Total - Special Levies / Accounts	300,000,000,000
	Part H - Government-Owned Enterprises	
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)
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	Total - goes Revenue (Net of Operating Surplus)	3,645,080,469,662
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Part I Others

HEAD	Others	
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23	Education Tax (TETFUND)	700,000,000,000
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24	Signature Bonus / Renewals	251,455,481,172
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25	Share of Oil Price Royalty	24,169,090,276
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	Exchange Rate Differentials	490,000,000,000
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	Total - Others	1,465,624,571,448
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Part J - Statutory Transfers

HEAD	Statutory Transfers	
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26	National Judicial Council	341,625,739,236
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27	Niger-Delta Development Commission	338,924,732,832
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28	Universal Basic Education Commission	263,043,551,250
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29	National Assembly	
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	National Assembly Office	36,727,409,155
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	Senate	49,144,916,519
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	House of Representatives	78,624,487,169
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	National Assembly Service Commission	12,325,901,366
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	Legislative Aides	20,388,339,573
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	PAC - Senate	130,000,000
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	PAC - House of Representatives	150,000,000
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	General Services	30,807,475,470
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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 Ultra-modern 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
	Total - Statutory Transfers	1,742,786,788,150
	Part K - Debt Service	
HEAD	Debt Service	
36	Domestic Debts (including Ways and Means)	5,299,702,927,540
37	Foreign Debts	2,747,595,527,533
	Sub-Total	8,047,298,455,073
HEAD	Sinking Fund:	
38	Sinking Fund to Retire Maturing Promissory Notes	223,662,151,758
	Sub-Total	223,662,151,758
	Total - Debt Service	8,270,960,606,831
	Part I - Recurrent (Non-Debt) Expenditure	
HEAD	Ministry/Department/Agency	
	Executive:	
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
	Sub-Total: Executive	5,451,005,825,082

Federal Executive Bodies:		
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 Mobilisation, Allocation, and Fiscal Commission	3,062,294,410
Sub-total: Federal Executive Bodies		14,207,225,139
Overhead Reserve		-
Government-Owned Enterprises - Recurrent		1,059,617,780,421
TETFUND (Recurrent)		35,000,000,000
Pension, Gratuities and Retirees Benefits		
Total Allocation:		673,129,981,736
Office of the Head of Civil Service (Civilian Pension)		39,503,863,570
90	Gratuities	660,005,400
91	Pensions	37,269,163,657
92	Pension Running Cost	638,938,208
93	Unfunded Liabilities	935,756,305
Military Pensions and Gratuities (DMP)		265,783,008,279
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
	NHIS - Military Retirees	3,571,846,330
105	NHIS - Military Retirees - including Arrears	3,571,846,330
	DIA Civilian Staff Pension and Gratuities	809,811,463
106	Pension	380,503,062
107	Gratuity	264,780,086
108	Administrative charges (including verification)	164,528,315
	Police Pensions and Gratuities	11,280,311,294
109	Pensions	11,113,607,186
110	Pension Running Cost	166,704,108
111	Unfunded Liabilities	-
	Customs, immigration and Prisons Pension Office	10,526,229,801
112	Pensions	10,254,613,960
113	Pension Running Cost	153,819,209
114	Gratuities and Death Benefits	117,796,632
	Universities Pension including Arrears	11,537,981,675

115	Pensions	11,537,981,675
	Parastatals Pension and Railway Pensions	49,433,051,467
116	Pensions	42,331,713,636
117	Pension Running Cost	1,101,347,831
118	Unfunded Liabilities	5,999,990,000
	Department of State Security	21,810,522,994
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
	Nigeria Intelligence Agency	14,881,752,905
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
	NELMCO	18,965,810,603
129	NELMCO Pensions/Arrears	18,965,810,603
	Other Pensions	225,025,791,355
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

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	-
	Other Service - Wide Votes	1,535,552,568,475
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/Corpers 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
	Total CRF Charges:	2,208,682,550,211
	Total Recurrent (Non-Debt)	8,768,513,380,852
	Part M - Capital Expenditure	
	Ministry/Department/Agency	
	Executive:	
162	Presidency	82,922,332,768
163	Ministry of Defence	339,286,557,299
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
	Sub-Total: Executive	5,583,337,668,532
	Federal Executive Bodies:	
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 Mobilisation, Allocation and Fiscal Commission	206,070,005
	Sub-Total: Federal Executive Bodies	1,030,613,997
	MDAS Capital Reserve	-
	Capital Funding from Additional Revenue	-
	Government-Owned Enterprises - Capital	820,908,398,828
	TETFUND Capital	665,000,000,000
	Multilateral/Bilateral Loan Funded Projects	
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

	Total: Multilateral/Bilateral Loan Funded Projects	1,051,914,486,314
	Capital Supplementation	
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	Recapitalisation 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 Revitalisation	-
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

Total Capital Supplementation:	1,872,952,130,357
Total Capital Expenditure	9,995,143,298,028
Aggregate expenditure	28,777,404,073,861

I, CERTIFY, IN ACCORDANCE WITH SECTION 2 (1) OF THE ACTS AUTHENTICATION ACT, CAP. A2, LAWS OF THE FEDERATION OF NIGERIA, 2004, THAT THIS IS A TRUE COPY OF THE BILL PASSED BY BOTH HOUSES OF THE NATIONAL ASSEMBLY.



SANI MAGAJI TAMBAWAL, fcna
CLERK TO THE NATIONAL ASSEMBLY


31st DAY OF Dec, 2023

SCHEDULE TO THE APPROPRIATION BILL, 2024


SHORT TITLE OF THE BILL	LONG TITLE OF THE BILL	SUMMARY OF THE CONTENTS OF THE BILL	DATE PASSED BY THE SENATE	DATE PASSED BY THE HOUSE OF REPRESENTATIVES
Appropriation Bill, 2024	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 sixty 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, three hundred and eighty thousand, eight hundred and fifty-two Naira) only is for Recurrent (Non-Debt)	This Bill authorises 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 sixty 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)	30 th December, 2023.	30 th December, 2023.

	<p>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.</p>	<p>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.</p>	
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I certify that this Bill has been carefully compared by me with the decision reached by the National Assembly and found by me to be true and correct decision of the Houses and is in accordance with the provisions of the Acts Authentication Act Cap. A2, Laws of the Federation of Nigeria, 2004.


 SANI MAGAJI TAMBAWAL, fena
 Clerk to the National Assembly
 31st Day of December, 2023

I ASSENT.


 BOLA AHMED TINUBU, GCFR
 President of the Federal Republic of Nigeria
 31st Day of December, 2023