



APPROPRIATION BILL 2021

Section		
1	Issue and appropriation of =N= 13,082,420,568,233 from the Consolidated Revenue Fund of the Federation for 2021.	
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 =N=13,082,420,568,233 (Thirteen Trillion, Eighty-Two Billion, Four Hundred and Twenty Million, Five Hundred and Sixty-Eight Thousand, Two Hundred and Thirty-Three Naira) only, of which =N=484,488,471,273 (Four Hundred and Eighty - Four Billion, Four Hundred and Eighty - Eight Million, Four Hundred and Seventy-One Million, Two Hundred and Seventy - Three Thousand Naira) only is for Statutory Transfers, =N=3,344,380,000,000 (Three Trillion, Three Hundred and Forty-Four Billion, Three Hundred and Eighty Billion Naira) only is for Debt Service, =N=5,649,872,137,888 (Five Trillion, Six Hundred and Forty-Nine Billion, Eight-Hundred and Seventy-Two Million, One Hundred and Thirty-Seven Thousand, Eight Hundred and Eighty-Nine Naira) only is for Recurrent (Non-Debt) Expenditure while the sum of =N= 3,603,679,959,070 (Three Trillion, Six Hundred and Three Billion, Six Hundred and Seventy-Nine Million, Nine Hundred and Fifty-Nine Thousand, Seventy Naira) only is for contribution to the Development Fund for Capital Expenditure for the year ending on the 31st day of December, 2021.</p>	

	BE IT ENACTED by the National Assembly of the Federal Republic of Nigeria as follows: -	
	(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 2021, the sums specified by the warrants, not exceeding in the aggregate =N= 13,082,420,568,233 (Thirteen Trillion, Eighty-Two Billion, Four Hundred and Twenty Million, Five Hundred and Sixty-Eight Thousand, Two Hundred and Thirty-Three Naira) only, for the year ending on the 31st day of December, 2021.	Issue and appropriation of =N= 13,082,420,568,233 from the Consolidated Revenue Fund for 2021
	(ii) The amount mentioned in subsection (1) of this section shall be appropriated to heads of expenditure as indicated 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.	
	All amounts appropriated under this Act shall be released from the Consolidated Revenue Fund of the Federation only for the purpose specified in the Schedule to this Act.	Release of funds from the Consolidated Revenue Fund
	In the event that the implementation of any of the projects intended to be undertaken under this Act cannot be completed without virement, such virement shall only be effected with the prior approval of the National Assembly.	Virement
	For the purposes of this Act the term "schedule" includes the detailed estimates of expenditure attached thereto	Interpretation
	This Act may be cited as the Appropriation Act 2021.	Short Title
	SCHEDULE	2021 BUDGET PROPOSAL
HEAD	REVENUES	
PART A	SHARE OF FEDERATION REVENUES	3,502,592,658,607
PART B	INDEPENDENT REVENUES	961,898,590,939
PART C	AID AND GRANTS	354,852,661,650
PART D	SPECIAL FUNDS/ACCOUNTS-RECEIPTS	300,000,000,000
PART E	GOVERNMENT-OWNED ENTERPRISES (NET OF OPERATING SURPLUS)	1,348,837,107,960
PART F	OTHERS	1,418,231,556,785
	AGGREGATE REVENUES/INFLOW	7,886,412,575,941
	EXPENDITURES	
PART G	STATUTORY TRANSFERS	484,488,471,273
PART H	DEBT SERVICE / SINKING FUND	3,344,380,000,000
PART I	RECURRENT (NON-DEBT) EXPENDITURE	5,649,872,137,888
PART J	CAPITAL EXPENDITURE	3,603,679,959,070
PART K	OTHERS	
	AGGREGATE EXPENDITURE	13,082,420,568,233
	SURPLUS / DEFICIT	(5,196,007,992,292)
	FINANCING ITEMS	

PART L	DEBT FINANCING	4,281,168,567,753
PART M	ASSET SALES / PRIVITIZATION	205,153,707,813
PART N	MULTI-LATERAL / BI-LATERAL PROJECT-TIED LOANS	709,685,716,725
	AGGREGATE FINANCING ITEMS	5,196,007,992,292
	SCHEDULE	2021 BUDGET PROPOSAL
	PART A - SHARE OF FEDERATION REVENUES	=N=
HEAD	SHARE OF FEDERATION REVENUES	
1	FEDERAL GOVERNMENT SHARE OF MAIN POOL	3,264,166,431,051
2	FEDERAL GOVERNMENT SHARE OF VAT POOL	238,426,227,556
	TOTAL - SHARE OF FEDERATION REVENUES	3,502,592,658,607
	SCHEDULE	
	PART B - INDEPENDENT REVENUES	
HEAD	INDEPENDENT REVENUES	
3	TAX REVENUES	135,900,673,602
4	NON-TAX REVENUES	165,979,497,226
5	OPERATING SURPLUS	660,018,420,111
	TOTAL - INDEPENDENT REVENUES	961,898,590,939
	SCHEDULE	
	PART C - AID AND GRANTS	
HEAD	AID AND GRANTS	
6	FOREIGN AID / GRANT (IN CASH)	354,852,661,650
	TOTAL - AID AND GRANTS	354,852,661,650
	SCHEDULE	
	PART D - SPECIAL LEVIES / ACCOUNTS - TRANSFERS TO CRF/CDF	
HEAD	SPECIAL LEVIES / ACCOUNTS - TRANSFERS TO CRF/CDF	
7	SPECIAL LEVIES	300,000,000,000
8	SPECIAL ACCOUNTS	
	TOTAL - SPECIAL LEVIES / ACCOUNTS	300,000,000,000
	SCHEDULE	
	PART E - GOVERNMENT-OWNED ENTERPRISES	
9	GOVERNMENT-OWNED ENTERPRISES	2,173,860,133,098
10	GOEs OPERATING SURPLUS (80% OF WHICH IS CAPTURED IN INDEPENDENT REVENUE)	(825,023,025,138)
	TOTAL - GOEs REVENUE (NET OF OPERATING SURPLUS)	1,348,837,107,960

	SCHEDULE	2021 BUDGET PROPOSAL
	PART F - OTHERS	=N=
HEAD	OTHERS	
11	DIVIDEND (NLNG)	208,540,960,000
12	SIGNATURE BONUS / RENEWALS	677,015,511,478
13	DOMESTIC RECOVERIES + ASSETS + FINES	32,675,085,307
14	STAMP DUTY	500,000,000,000
	TOTAL - OTHERS	1,418,231,556,785
	SCHEDULE	
	PART G - STATUTORY TRANSFERS	
HEAD	STATUTORY TRANSFERS	
15	NATIONAL JUDICIAL COUNCIL	110,000,000,000
16	NIGER-DELTA DEVELOPMENT COMMISSION	63,506,151,945
17	UNIVERSAL BASIC EDUCATION	70,051,853,172
18	NATIONAL ASSEMBLY	128,000,000,000
19	PUBLIC COMPLAINTS COMMISSION	5,200,000,000
20	INDEPENDENT NATIONAL ELECTORAL COMMISSION (INEC)	40,000,000,000
21	NATIONAL HUMAN RIGHT COMMISSION	3,000,000,000
22	NORTH EAST DEVELOPMENT COMMISSION	29,704,539,570
23	BASIC HEALTH CARE FUND	35,025,926,586
	TOTAL - STATUTORY TRANSFERS	484,488,471,273
	SCHEDULE	
	PART H - DEBT SERVICE	
HEAD	DEBT SERVICE	
24	DOMESTIC DEBTS	2,183,490,000,000
25	FOREIGN DEBTS	940,890,000,000
	SUB-TOTAL	3,124,380,000,000
HEAD	SINKING FUND:	
26	SINKING FUND TO RETIRE MATURING LOANS	220,000,000,000
	SUB-TOTAL	220,000,000,000
	TOTAL - DEBT SERVICE	3,344,380,000,000

	SCHEDULE	2021 BUDGET PROPOSAL
	PART I - RECURRENT (NON-DEBT) EXPENDITURE	=N=
HEAD	MINISTRY/DEPARMENT/AGENCY	
	EXECUTIVE:	
27	PRESIDENCY	49,058,552,834
28	MINISTRY OF DEFENCE	840,559,082,105
29	MINISTRY OF FOREIGN AFFAIRS	75,598,309,134
30	FEDERAL MINISTRY OF INFORMATION & CULTURE	53,041,805,719
31	MINISTRY OF INTERIOR	227,015,559,081
32	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION	7,820,057,428
33	AUDITOR GENERAL FOR THE FEDERATION	4,420,905,177
34	MINISTRY OF POLICE AFFAIRS	441,392,646,603
35	MINISTRY OF COMMUNICATION & DIGITAL ECONOMY	21,806,808,263
36	OFFICE OF THE NATIONAL SECURITY ADVISER	134,095,146,653
37	INFRASTRUCTURE CONCESSIONARY REGULATORY COMMISSION	1,189,334,898
38	OFFICE OF THE SECRETARY TO THE GOVERNMENT OF THE FEDERATION	59,364,888,597
39	MINISTRY OF SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS	3,875,692,310
40	FEDERAL MINISTRY OF AGRICULTURE & RURAL DEVELOPMENT	69,218,055,970
41	FEDERAL MINISTRY OF FINANCE, BUDGET AND NATIONAL PLANNING	22,169,054,232
42	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT	16,175,683,087
43	FEDERAL MINISTRY OF LABOUR AND EMPLOYMENT	13,515,982,438
44	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY	50,736,470,026
45	FEDERAL MINISTRY OF TRANSPORT	14,227,455,550
46	FEDERAL MINISTRY OF AVIATION	7,006,520,136
47	FEDERAL MINISTRY OF POWER	6,069,106,811
48	MINISTRY OF PETROLEUM RESOURCES	27,412,872,990
49	MINISTRY OF MINES AND STEEL DEVELOPMENT	11,869,656,370
50	FEDERAL MINISTRY OF WORKS AND HOUSING	30,677,447,353
51	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	839,675,152
52	FISCAL RESPONSIBILITY COMMISSION	347,896,304
53	FEDERAL MINISTRY OF WATER RESOURCES	10,073,610,067
54	FEDERAL MINISTRY OF JUSTICE	20,277,824,795
55	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	10,889,360,451
56	FEDERAL CAPITAL TERRITORY ADMINISTRATION	-
57	MINISTRY OF NIGER DELTA AFFAIRS	2,320,200,462
58	FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT	170,634,907,386
59	FEDERAL MINISTRY OF WOMEN AFFAIRS	1,715,256,235
60	FEDERAL MINISTRY OF EDUCATION	545,101,307,813
61	FEDERAL MINISTRY OF HEALTH	380,209,655,130
62	FEDERAL MINISTRY OF ENVIRONMENT	21,536,319,367
63	NATIONAL POPULATION COMMISSION	8,468,598,544
64	FEDERAL MINISTRY OF HUMANITARIAN AFFAIRS, DISASTER MANAGEMENT & SOCIAL DEVELOPMENT	6,344,277,950
	SUB-TOTAL: EXECUTIVE	3,367,075,983,420
	FEDERAL EXECUTIVE BODIES:	
65	CODE OF CONDUCT BUREAU	2,143,474,591
66	CODE OF CONDUCT TRIBUNAL	781,068,334
67	FEDERAL CHARACTER COMMISSION	3,161,252,099
68	FEDERAL CIVIL SERVICE COMMISSION	1,217,399,871
69	POLICE SERVICE COMMISSION	866,699,930
70	REVENUE MOBILISATION, ALLOCATION AND FISCAL COMMISSION	1,999,546,994
	SUB-TOTAL: FEDERAL EXECUTIVE BODIES	10,169,441,818
	GOVERNMENT OWNED ENTERPRISES	1,013,243,726,659

	PENSION, GRATUITIES AND RETIREES BENEFITS	
	TOTAL ALLOCATION:	501,191,130,679
	OFFICE OF THE HEAD OF CIVIL SERVICE (CIVILIAN PENSION)	40,696,756,401
71	GRATUITIES	2,185,000,000
72	PENSIONS	38,381,756,401
73	PENSION RUNNING COST	130,000,000
	MILITARY PENSIONS AND GRATUITIES (DMP)	183,748,495,159
74	PENSIONS	133,596,383,192
75	EXPECTED RETIREES	28,541,561,619
76	DEATH BENEFITS	20,096,975,630
77	ADMINISTRATIVE CHARGES/RUNING COST	154,500,142
78	PENSION RUNNING COST	100,000,000
79	MEDICAL RETIREES	1,259,074,576
	NHIS - MILITARY RETIREES	8,571,846,329
86	NHIS - MILITARY RETIREES - ARREARS 2014 - 2018	4,999,999,999
87	NHIS - MILITARY RETIREES - INCLUDING ARREARS	3,571,846,330
	DIA CIVILIAN STAFF PENSION AND GRATUITIES	507,225,684
89	PENSION	238,075,794
91	GRATUITY	223,038,464
93	ADMINISTRATIVE CHARGES (INCLUDING VERIFICATION)	46,111,426
	POLICE PENSIONS AND GRATUITIES	7,408,000,000
94	PENSIONS	7,308,000,000
95	PENSION RUNNING COST	100,000,000
	CUSTOMS, IMMIGRATION AND PRISONS PENSION OFFICE	7,900,000,000
96	PENSIONS	7,800,000,000
97	PENSION RUNNING COST	100,000,000
	UNIVERSITIES PENSION INCLUDING ARREARS	15,537,657,501
98	PENSIONS	15,537,657,501
	PARASTATALS PENSION AND RAILWAY PENSIONS	30,502,699,595
99	PENSIONS	30,502,699,595
	DEPARTMENT OF STATE SECURITY	12,146,093,389
102	PENSIONS (INCLUDING ARREARS)	9,647,031,216
103	GRATUITY	1,835,743,137
104	DEATH BENEFITS	663,319,037
	NIGERIA INTELLIGENCE AGENCY	9,326,641,130
105	PENSIONS/DEPENDANTS BENEFITS	8,526,641,130
106	PENSION RUNNING COST	300,000,000
93	BOARD ESTABLISHMENT	500,000,000
	NELMCO	31,292,843,014
94	NELMCO PENSIONS/ARREARS	31,292,843,014
	OTHER PENSIONS	153,552,872,477
95	DEFUNCT PRIVATISED AGENCIES PENSION	20,000,000,000
96	PAYMENT INTO REDEMPTION FUND	100,000,000,000
97	PENSION PROTECTION FUND	20,000,000,000
98	BENEFITS OF RETIRED HEADS OF SERVICE AND PERMANENT SECRETARIES AND PROFESSORS	4,502,491,809
99	SEVERANCE BENEFITS TO RETIRED HEADS OF GOVERNMENT AGENCIES AND PARASTATALS	1,000,000,000
100	ENTITLEMENTS OF FORMER PRESIDENTS/HEADS OF STATES AND VICE PRESIDENTS/CHIEF OF GENERAL STAFF	2,300,000,000
101	PAYMENT OF OUTSTANDING TERMINAL BENEFITS OF NIGERIA AIRWAYS EX-WORKERS	5,750,380,668
	OTHER SERVICE - WIDE VOTES	758,191,855,311
102	PAYMENT OF OUTSTANDING DEATH BENEFIT TO CIVIL SERVANTS/POLICE	5,000,000,000
103	GROUP LIFE ASSURANCE FOR ALL MDAs INCLUDING DSS/INSURANCE OF SENSITIVE ASSETS/CORPERS PLUS ADMINISTRATION/MONITORING	15,000,000,000

104	PUBLIC SERVICE WAGE ADJUSTMENT FOR MDAS (INCLUDING ARREARS OF PROMOTION AND SALARY INCREASES & PAYMENT OF SEVERANCE BENEFITS AND MINIMUM WAGE RELATED ADJUSTMENTS)	100,000,000,000
105	MILITARY OPERATIONS: LAFIYA DOLE & OTHER OPERATIONS OF THE ARMED FORCES	100,000,000,000
106	SETTLEMENT OF MDAs ELECTRICITY BILLS	5,000,000,000
107	IPPIS CAPTURING/MONITORING	1,000,000,000
108	PAYMENT FOR OUTSOURCED SERVICES	5,000,000,000
109	MARGIN FOR INCREASES IN COSTS AND RECURRENT ADJUSTMENT COSTS	5,000,000,000
110	PRESIDENTIAL AMNESTY PROGRAMME: REINTEGRATION OF TRANSFORMED EX-MILITANTS	65,000,000,000
111	SERVICE WIDE TRAINING OF BUDGET/PLANNING OFFICERS ON GIFMIS BUDGET PREPARATION SYSTEM (BPS) AS WELL AS MONITORING AND EVALUATION OF ALL PROJECTS NATIONWIDE	2,000,000,000
112	SPECIAL INTERVENTION PROGRAMME (RECURRENT) - NSIO	350,000,000,000
113	CONTINGENCY (RECURRENT)	20,000,000,000
114	INTERNATIONAL SPORTING COMPETITIONS	5,000,000,000
115	TSA OPERATIONS	1,000,000,000
116	EMPLOYEE COMPENSATION ACT - EMPLOYEES COMPENSATION FUND	4,000,000,000
117	CONTRIBUTIONS TO INTERNATIONAL ORGANISATIONS	30,000,000,000
119	GAVI/IMMUNISATION	45,191,855,311
	TOTAL CRF CHARGES:	1,259,382,985,990
	TOTAL RECURRENT (NON-DEBT)	5,649,872,137,888

	SCHEDULE	2021 BUDGET PROPOSAL
	PART J - CAPITAL EXPENDITURE	=N=
HEAD	MINISTRY/DEPARMENT/AGENCY	
	EXECUTIVE:	
120	PRESIDENCY	23,859,896,903
121	MINISTRY OF DEFENCE	121,243,674,984
122	MINISTRY OF FOREIGN AFFAIRS	7,809,517,523
123	FEDERAL MINISTRY OF INFORMATION & CULTURE	14,156,788,262
124	MINISTRY OF INTERIOR	44,650,912,144
125	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION	2,862,379,381
126	AUDITOR GENERAL FOR THE FEDERATION	251,071,350
127	MINISTRY OF POLICE AFFAIRS	13,551,890,302
128	MINISTRY OF COMMUNICATION & DIGITAL ECONOMY	17,529,285,343
129	OFFICE OF THE NATIONAL SECURITY ADVISER	43,047,587,613
130	INFRASTRUCTURE CONCESSIONARY REGULATORY COMMISSION	406,527,532
131	OFFICE OF THE SECRETARY TO THE GOVERNMENT OF THE FEDERATION	24,779,374,267
132	SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS	5,146,746,381
133	FEDERAL MINISTRY OF AGRICULTURE & RURAL DEVELOPMENT	110,240,273,239
134	FEDERAL MINISTRY OF FINANCE, BUDGET AND NATIONAL PLANNING	382,634,459,490
135	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT	51,856,800,787
136	FEDERAL MINISTRY OF LABOUR AND EMPLOYMENT	35,946,721,396
137	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY	64,840,659,041
138	FEDERAL MINISTRY OF TRANSPORT	256,089,687,021
139	FEDERAL MINISTRY OF AVIATION	89,973,271,722
140	FEDERAL MINISTRY OF POWER	198,278,398,642
141	MINISTRY OF PETROLEUM RESOURCES	2,804,758,761
142	MINISTRY OF MINES AND STEEL DEVELOPMENT	10,188,565,770
143	FEDERAL MINISTRY OF WORKS AND HOUSING	404,641,706,669
144	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	126,960,649
145	FISCAL RESPONSIBILITY COMMISSION	208,242,071
146	FEDERAL MINISTRY OF WATER RESOURCES	152,774,322,339
147	FEDERAL MINISTRY OF JUSTICE	5,747,771,298
148	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	363,636,404
149	FEDERAL CAPITAL TERRITORY ADMINISTRATION	45,527,118,338
150	MINISTRY OF NIGER DELTA AFFAIRS	24,272,359,577
151	FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT	10,469,445,094
152	FEDERAL MINISTRY OF WOMEN AFFAIRS	8,496,793,399
153	FEDERAL MINISTRY OF EDUCATION	127,364,671,992
154	FEDERAL MINISTRY OF HEALTH	131,741,625,377
155	FEDERAL MINISTRY OF ENVIRONMENT	20,828,035,045
156	NATIONAL POPULATION COMMISSION	5,902,379,381
157	FEDERAL MINISTRY OF HUMANITARIAN AFFAIRS, DISASTER MANAGEMENT & SOCIAL DEVELOPMENT	60,048,896,301
	SUB-TOTAL: EXECUTIVE	2,520,663,211,789
	FEDERAL EXECUTIVE BODIES:	
158	CODE OF CONDUCT BUREAU	799,441,851
159	CODE OF CONDUCT TRIBUNAL	145,760,755
160	FEDERAL CHARACTER COMMISSION	410,475,876
161	FEDERAL CIVIL SERVICE COMMISSION	124,981,870
162	POLICE SERVICE COMMISSION	280,475,876
163	REVENUE MOBILISATION, ALLOCATION AND FISCAL COMMISSION	223,629,814
	SUB-TOTAL: FEDERAL EXECUTIVE BODIES	1,984,766,042

	GOVERNMENT-OWNED ENTERPRISES	335,593,381,300
	CAPITAL SUPPLEMENTATION	
164	FGN SPECIAL INTERVENTION PROGRAMME: SOCIAL HOUSING (FAMILY HOMES FUND)	20,000,000,000
165	NIGERIA YOUTH INVESTMENT FUND	25,000,000,000
166	COUNTERPART FUNDING FOR DONOR SUPPORTED PROGRAMMES, INCLUDING GLOBAL FUND	5,500,000,000
167	PAYMENT OF LOCAL CONTRACTORS' DEBTS/OTHER LIABILITIES	15,000,000,000
168	GALAXY BACKBONE	5,600,000,000
169	GIFMIS/IPPIS CAPITAL	5,000,000,000
170	OSSAP: SPECIAL PROJECTS	40,690,673,545
171	OSSAP - SDGs: SDG PROJECTS 1	40,000,000,000
172	OSSAP - SDGs: SDG PROJECTS 2	10,000,000,000
173	OSSAP - SDGs: SDG PROJECTS 3	20,698,202,273
174	OSSAP - SDGs: SDG PROJECTS 5	1,459,692,879
175	SPECIAL INTERVENTION SDG's 1	390,000,000
176	SPECIAL INTERVENTION SDG's 2	2,448,979,592
177	RECAPITALISATION OF DEVELOPMENT FINANCE INSTITUTIONS	15,000,000,000
178	ZONAL INTERVENTION PROJECTS	100,000,000,000
179	HEAD OF SERVICE (FEDERAL GOVERNMENT STAFF HOUSING LOANS BOARD)	2,500,000,000
180	SUBSCRIPTION TO SHARES IN INTERNATIONAL ORGANISATIONS	15,000,000,000
181	NATIONAL DEVELOPMENT PLANS (FEDERAL MINISTRY OF FINANCE, BUDGET AND NATIONAL PLANNING)	1,500,000,000
182	CAPITAL EXIGENCIES/ADJUSTMENT TO CAPITAL COST	5,196,000,000
183	CONTINGENCY (CAPITAL)	10,000,000,000
184	GRANTS AND DONOR FUNDED PROJECTS	354,852,661,650
185	PRESIDENTIAL ENABLING BUSINESS ENVIRONMENT COUNCIL (PEBEC)	1,000,000,000
186	GRANTS TO BOI TO SUPPORT LOW INTEREST LENDING TO SMES	10,000,000,000
187	REFUND FOR THE ACQUISITION OF YOLA DISCO	16,703,390,000
188	PROVISION FOR THE REFUND OF TWO TRANCHES OF NHIS DEDUCTIONS	5,000,000,000
189	REFUND OF BORROWED FUNDS FROM THE EDUCATION TAX POOL (TETFUND)	12,899,000,000
190	NATIONAL INSTITUTE FOR LEGISLATIVE AND DEMOCRATIC STUDIES (NILDS)	4,000,000,000
	TOTAL CAPITAL SUPPLEMENTATION:	745,438,599,939
	TOTAL CAPITAL EXPENDITURE	3,603,679,959,070
	AGGREGATE EXPENDITURE	13,082,420,568,233

EXPLANATORY MEMORANDUM	
<p>A Bill for an Act to authorise the issue from the Consolidated Revenue Fund of the Federation the total sum of =N=13,082,420,568,233 (Thirteen Trillion, Eighty-Two Billion, Four Hundred and Twenty Million, Five Hundred and Sixty-Eight Thousand, Two Hundred and Thirty-Three Naira) only, of which =N=484,488,471,273 (Four Hundred and Eighty - Four Billion, Four Hundred and Eighty - Eight Million, Four Hundred and Seventy-One Million, Two Hundred and Seventy - Three Thousand Naira) only is for Statutory Transfers, =N=3,344,380,000,000 (Three Trillion, Three Hundred and Forty-Four Billion, Three Hundred and Eighty Billion Naira) only is for Debt Service, =N= 5,649,872,137,888 (Five Trillion, Six Hundred and Forty-Nine Billion, Eight-Hundred and Seventy-Two Million, One Hundred and Thirty-Seven Thousand, Eight Hundred and Eighty-Nine Naira) only is for Recurrent (Non-Debt) Expenditure while the sum of =N= 3,603,679,959,070 (Three Trillion, Six Hundred and Three Billion, Six Hundred and Seventy-Nine Million, Nine Hundred and Fifty-Nine Thousand, Seventy Naira) only is for contribution to the Development Fund for Capital Expenditure for the year ending on the 31st day of December, 2021.</p>	