



**HOUSE OF REPRESENTATIVES
 FEDERAL REPUBLIC OF NIGERIA
 ORDER PAPER**
Tuesday, 23 December, 2025

1. National Anthem
2. National Pledge
3. Prayers
4. Approval of the Votes and Proceedings
5. Messages from the President of the Federal Republic of Nigeria
6. Announcement (s)

PRESENTATION OF REPORTS

1. Committee on Appropriations:

Hon. Abubakar Kabir Abubakar:

“That the House do receive the Report on 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 ₦43,561,041,744,507, (forty-three trillion, five hundred sixty-one billion, forty-one million, seven hundred and forty-four thousand, five hundred and seven 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, ₦11,268,513,380,853 (eleven trillion , two hundred and sixty-eight billion, five hundred and thirteen million, three hundred and eighty thousand, eight hundred and fifty-three Naira, only is for Recurrent (Non-Debt) Expenditure, while the sum of ₦22,278,780,968,673 (twenty-two trillion, two hundred and seventy-eight billion, seven hundred and eighty million , nine hundred and sixty-eight thousand, six hundred and seventy three Naira) only is for Capital Expenditure/Development Fund contribution for the year ending 31 December 2025 (HB.2679) (Referred: 19/12/2025).

2. Committee on Appropriations:

Hon. Abubakar Kabir Abubakar:

“That the House do receive the Report on 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 ₦48,316,242,591,785 (forty-eight trillion, three hundred and sixteen billion, two hundred and forty-two million, five hundred and ninety-one thousand, seven hundred and eighty-five Naira) only of which ₦3,645,761,358,925 (three trillion. six hundred and forty-five billion, seven hundred and sixty-one million, three hundred and fifty-eight thousand, nine hundred and twenty-five Naira) only is for Statutory Transfers, N 14,317,142,689,548 (fourteen Trillion, Three Hundred

and Seventeen Billion. One Hundred and Forty-Two Million, Six Hundred and Eighty-Nine Thousand, Five Hundred and Forty-Eight Naira) only is for Debt Service, ₦13,588,009,682,673 (Thirteen Trillion, Five Hundred and Eighty-Eight Billion, Nine Million, Six Hundred and Eighty-Two Thousand, Six Hundred and Seventy-Three Naira) only is for Recurrent (Non-Debt) Expenditure while the sum of ₦ 16,765,328,860,640 (Sixteen Trillion, Seven Hundred and Sixty-Five Billion, Three Hundred and Twenty-Eight Million, Eight Hundred and Sixty Thousand, Six Hundred and Forty Naira) only is for contribution to the Development Fund for Capital Expenditure for the year ending on the 31 March, 2026 and for Related Matters (HB.2680) (Referred: 19/12/2025)

ORDERS OF THE DAY

BILLS

1. A Bill for an Act to Amend the Electoral Act, 2022 to Regulate the Conduct of Federal, State and Area Councils in the Federal Capital Territory Elections and for Related Matters (Hb.2479) (*Hon. Julius Ihonvhere*) – ***Third Reading***.

CONSIDERATION OF REPORTS

2. **Committee on Appropriations:**

Hon. Abubakar Kabir Abubakar:

“That the House do consider the Report on the Committee on Appropriations on a Bill for an Act to Repeal the Appropriation Act, 2024 and Enact to authorise the issue from the Consolidated Revenue Fund of the Federation the total sum of ₦43,561,041,744,507, (forty-three trillion, five hundred sixty-one billion, forty-one million, seven hundred and forty-four thousand, five hundred and seven 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, ₦11,268,513,380,853 (eleven trillion , two hundred and sixty-eight billion, five hundred and thirteen million, three hundred and eighty thousand, eight hundred and fifty-three Naira, only is for Recurrent (Non-Debt) Expenditure, while the sum of ₦22,278,780,968,673 (twenty-two trillion, two hundred and seventy-eight billion, seven hundred and eighty million, nine hundred and sixty-eight thousand, six hundred and seventy three Naira) only is for Capital Expenditure/Development Fund contribution for the year ending 31 December 2025 (HB.2679) (*Leader*) (*Hon. Julius Ihonvhere*) – ***Committee of Supply***.

issue from the Consolidated Revenue Fund of the Federation the total sum of ₦43,561,041,744,507 (Forty-Three Trillion, Five Hundred and Sixty-One Billion, Forty-One Million, Seven Hundred and Forty-Four Thousand, Five Hundred and Seven Naira) only, of which ₦1,742,786,788,150 (One Trillion. Seven Hundred and Forty-Two Billion, Seven Hundred and Eight-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, ₦11,268,513,380,853 (Eleven Trillion, Two Hundred and Sixty-Eight Billion, Five Hundred and Thirteen Thousand, Three Hundred and Eighty Thousand, Eight Hundred and Fifty-Three Naira) only is for Recurrent (Non-Debt) Expenditure while the sum of ₦ 22,278,780,968,673 (Twenty-Two Trillion, Two Hundred and Seventy-Eight Billion, Seven Hundred and Eighty Million, Nine Hundred and Sixty-Eight Thousand, Six Hundred and Seventy-Three Naira) only is for contribution to the Development Fund for Capital Expenditure for the year ending on the 31st day of December, 2025.

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

1. **Issue and appropriation of N43,561,041,744,507 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 the 31st day of December 2025, the sums specified by the warrants, not exceeding in the aggregate N43,561,041,744,507 (Forty-Three Trillion, Five Hundred and Sixty-One Billion, Forty-One Million, Seven Hundred and Forty-Four Thousand, Five Hundred and Seven Naira) only, for the year ending on the 31st day of December, 2025.

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 in any of the following circumstances

- (a) if the total sum of the project or program is not affected;
- (b) where projects or programs are domiciled in Ministries, Department and Agencies that lack jurisdiction to execute such projects;
- (c) where execution of projects or programs by Ministries, Department and Agencies are overtaken by events; and
- (d) where projects are wrongly costed, sited or posted to Ministries, Departments or Agencies

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 or 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 Act No. 14, 2007

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, this Bill expires on 31st day of December, 2025 when assented to.

13. Short Title

This Bill may be cited as the Repeal and Re-Enactment Bill (2), 2024.

	SCHEDULE	2024 AMENDMENT
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	2,691,775,748,763
PART E	OTHER DIVIDENDS	357,923,133,707
PART F	AID AND GRANTS	685,632,294,000
PART G	SPECIAL FUNDS/ACCOUNTS-RECEIPTS	8,805,504,974,288
PART H	GOVERNMENT-OWNED ENTERPRISES (NET OF OPERATING SURPLUS)	2,861,080,469,662
PART I	OTHERS	7,743,757,267,805
AGGREGATE REVENUES/INFLOW		34,382,111,358,592
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	11,268,513,380,853
PART M	CAPITAL EXPENDITURE	22,278,780,968,673
AGGREGATE EXPENDITURE		43,561,041,744,507
SURPLUS / DEFICIT		(9,178,930,385,915)
FINANCING ITEMS		
PART N	DEBT FINANCING	7,828,529,477,860
PART O	ASSET SALES / PRIVITIZATION	298,486,421,740

PART P	MULTI-LATERAL/BI-LATERAL PROJECT-TIED LOANS	1,051,914,486,314
	AGGREGATE FINANCING ITEMS	9,178,930,385,915
SCHEDULE		
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 AND 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
SCHEDULE		
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	1,881,342,111,928
	TOTAL - INDEPENDENT REVENUES	2,691,775,748,763
SCHEDULE		
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
SCHEDULE		
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

SCHEDULE**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	8,505,504,974,288

TOTAL - SPECIAL LEVIES / ACCOUNTS**8,805,504,974,288****SCHEDULE****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)	(1,992,484,776,894)

TOTAL - GOEs REVENUE (NET OF OPERATING SURPLUS)**2,861,080,469,662****SCHEDULE****PART I - OTHERS****HEAD OTHERS**

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
	WINDFALL TAX	6,278,132,696,357
	TOTAL - OTHERS	7,743,757,267,805

PART J - STATUTORY TRANSFERS**HEAD STATUTORY TRANSFERS**

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
	LEGISLATIVE AIDS	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 AND OTHER OFFICES WITHIN THE SENATE BUILDING	2,700,000,000
	FURNISHING OF COMMITTEE MEETING ROOMS FOR HOUSE REPRESENTATIVES BUILDING PART I AND II	3,000,000,000
	UPGRADE OF NASS KEY INFRASTRUCTURES	3,000,000,000
	DESIGN, CONSTRUCTION, FURNISHING AND EQUIPING OF NASS ULTRAMODERN PRINTING PRESS	3,000,000,000
	DESIGN, CONSTRUCTION, FURNISHING AND EQUIPING OF THE NATIONAL ASSEMBLY BUDGET AND 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 HEALTH CARE 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
	SCHEDULE	
	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 PROMISORY NOTES	223,662,151,758
	SUB-TOTAL	223,662,151,758
	TOTAL - DEBT SERVICE	8,270,960,606,831
	SCHEDULE	

PART L - RECURRENT (NON-DEBT) EXPENDITURE

HEAD	MINISTRY/DEPARMENT/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 AND 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 MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	3,062,294,410
SUB-TOTAL: FEDERAL EXECUTIVE BODIES		14,207,225,139
OVEHEAD 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 PRISIONS 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/DEPENDANTS 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	567,000,000
128	ARREARS OF GRATUITY (MINIMUM WAGE	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	4,035,552,568,475
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 AND PAYMENT OF SEVERANCE BENEFITS AND MINIMUM WAGE RELATED ADJUSTMENTS)	550,000,000,000
141	MILITARY OPERATIONS: LAFIYA DOLE AND OTHER OPERATIONS OF THE ARMED FORCES	100,000,000,000
142	SETTLEMENT OF MDAs ELECTRICITY BILLS DEBTS	40,000,000,000
143	IPPI 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)	2,536,000,000,000
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:		4,708,682,550,211
TOTAL RECURRENT (NON-DEBT)		11,268,513,380,853
SCHEDULE		
PART M - CAPITAL EXPENDITURE		
MINISTRY/DEPARMENT/AGENCY		
EXECUTIVE:		
162	PRESIDENCY	90,622,332,768
163	MINISTRY OF DEFENCE	389,286,557,299
164	MINISTRY OF FOREIGN AFFAIRS	19,611,623,255
165	FEDERAL MINISTRY OF INFORMATION AND NATIONAL ORIENTATION	10,525,079,920
166	FEDERAL MINISTRY OF ART, CULTURE AND CREATIVE ECONOMY	10,973,055,038
167	FEDERAL MINISTRY OF TOURISM	16,310,214,281
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	7,914,389,714
173	NATIONAL SECURITY ADVISER	74,206,348,311
174	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	281,849,663
175	SECRETARY TO THE GOVERNMENT OF THE FEDERATION	86,735,439,447
176	FEDERAL MINISTRY OF SPECIAL DUTIES AND INTER - GOVERNMENTAL AFFAIRS	12,871,586,503

177	FEDERAL MINISTRY OF AGRICULTURE AND FOOD SECURITY	1,334,841,247,556
178	FEDERAL MINISTRY OF FINANCE	538,070,128,400
179	FEDERAL MINISTRY OF BUDGET AND ECONOMIC PLANNING	37,733,134,746
180	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT	166,712,809,809
181	FEDERAL MINISTRY OF LABOUR AND EMPLOYMENT	111,053,241,499
182	FEDERAL MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY	447,145,735,374
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	1,404,061,262,656
191	FEDERAL MINISTRY OF HOUSING AND URBAN DEVELOPMENT	165,966,734,312
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	360,641,672,800
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	12,805,872,258
202	FEDERAL MINISTRY OF EDUCATION	431,829,107,875
203	FEDERAL MINISTRY OF HEALTH AND SOCIAL WELFARE	486,456,697,824
204	FEDERAL MINISTRY OF ENVIRONMENT	49,847,490,092
205	NATIONAL POPULATION COMMISSION	1,127,902,865
206	MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION	151,223,758,947
	SUB-TOTAL: EXECUTIVE	7,037,694,843,980
	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 MOBILIZATION, 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	IPPI'S CAPITAL - PAYROLL	1,500,000,000
232	OSSAP - SDGs: SDG PROJECTS 1	67,021,087,924
234	RECAPITALISATION 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
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
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, HYDROGEN AND METANOL DEVELOPMENT	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
	NATIONAL RAILWAY CONSTRUCTION PROJECTS	
	1. PORT HARCOURT - MAIDUGURI (TO TRAVERSE RIVERS, IMO, ABIA, ENUGU, EBONYI, ANAMBRA, BENUE, NASARAWA, PLATEAU, KADUNA, BAUCHI, GOMBE, YOBE AND BORNO) 2. BADAGRY - TINCAN PORT - LEKKI PORT - IJEBU ODE - KAJOLA 3. LAGOS - IBADAN STANDARD GUAGE 4. KANO - MARADI STANDARD GUAGE	530,000,000,000

NATIONAL HIGHWAY CONSTRUCTION PROJECTS

LAGOS - CALABAR COASTAL ROAD (TO TRAVERSE LAGOS, OGUN, ONDO, DELTA, BAYELSA, PORT HARCOURT, AKWA IBOM, AND CROSS RIVER) 700,000,000,000

SOKOTO - BADAGRY (TO TRAVERSE SOKOTO KEBBI, NIGER, KWARA, OYO, OGUN AND LAGOS) 250,000,000,000

AFRICA TRANS SAHARA HIGHWAY (TO TRAVERSE BENUE, KOGI, NASSARAWA, ABUJA) 200,000,000,000

RHID's ADJUSTED PROJECTS 348,775,520,909

COMPRESSED NATURAL GAS (CNG) 210,000,000,000

INFRASTRUCTURE 10,000,000,000

NATIONAL ORIENTATION AGENCY 75,000,000,000

LIVESTOCK DEVELOPMENT PROGRAMME 8,505,504,974,288

2024 SPECIAL INTERVENTION FUNDS 12,702,232,625,554

TOTAL CAPITAL SUPPLEMENTATION: 22,278,780,968,673

TOTAL CAPITAL EXPENDITURE 43,561,041,744,507

AGGREGATE EXPENDITURE

3. Committee on Appropriations:**Hon. Abubakar Kabir Abubakar:**

"That the House do consider the Report on 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 ₦48,316,242,591,785 (forty-eight trillion, three hundred and sixteen billion, two hundred and forty-two million, five hundred and ninety-one thousand, seven hundred and eighty-five Naira) only of which ₦3,645,761,358,925 (three trillion, six hundred and forty-five billion, seven hundred and sixty-one million, three hundred and fifty-eight thousand, nine hundred and twenty-five Naira) only is for Statutory Transfers, ₦14,317,142,689,548 (fourteen Trillion, Three Hundred and Seventeen Billion, One Hundred and Forty-Two Million, Six Hundred and Eighty-Nine Thousand, Five Hundred and Forty-Eight Naira) only is for Debt Service, ₦13,588,009,682,673 (Thirteen Trillion, Five Hundred and Eighty-Eight Billion, Nine Million, Six Hundred and Eighty-Two Thousand, Six Hundred and Seventy-Three Naira) only is for Recurrent (Non-Debt) Expenditure while the sum of ₦16,765,328,860,640 (Sixteen Trillion, Seven Hundred and Sixty-Five Billion, Three Hundred and Twenty-Eight Million, Eight Hundred and Sixty Thousand, Six Hundred and Forty Naira) only is for contribution to the Development Fund for Capital Expenditure for the year ending on the 31 March, 2026 and for Related Matters (HB.2680) (Laid: 23/12/2025) – Committee of Supply

issue from the Consolidated Revenue Fund of the Federation the total sum of ₦48,316,242,591,785 (Forty-Eight Trillion, Three Hundred and Sixteen Billion, Two Hundred and Forty-Two Million, Five Hundred and Ninety-One Thousand, Seven Hundred and Eighty-Five Naira) only, of which ₦3,645,761,358,925 (Three Trillion, Six Hundred and Forty-Five Billion, Seven Hundred and Sixty-One Million, Three Hundred and Fifty-Eight Thousand, Nine Hundred and Twenty-Five Naira) only is for Statutory Transfers, ₦14,317,142,689,548 (Fourteen Trillion, Three Hundred and Seventeen Billion, One Hundred and Forty-Two Million, Six Hundred and Eighty-Nine Thousand, Five Hundred and Forty-Eight Naira) only is for Debt Service, ₦13,588,009,682,673 (Thirteen Trillion, Five Hundred and Eighty-Eight Billion, Nine Million, Six Hundred and Eighty-Two Thousand, Six Hundred and Seventy-Three Naira) only is for Recurrent (Non-Debt) Expenditure while the sum of ₦16,765,328,860,640 (Sixteen Trillion, Seven Hundred and Sixty-Five Billion, Three Hundred and Twenty-Eight Million, Eight Hundred and Sixty Thousand, Six Hundred and Forty Naira) only is for contribution to the Development Fund for Capital Expenditure for the year ending on the 31 March, 2026

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

1. **Issue and appropriation of ₦48,316,242,591,785 from the Consolidated Revenue Fund for 2025**
 - (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 March 2026, the sums specified by the warrants, not exceeding in the aggregate ₦48,316,242,591,785 (Forty-Eight Trillion, Three Hundred and Sixteen Billion, Two Hundred and Forty-Two Million, Five Hundred and Ninety-One Thousand, Seven Hundred and Eighty-Five Naira)only, for the year ending on the 31st day of March, 2026.

First Schedule

- (ii) The amount mentioned in subsection (1) of this section shall be appropriated to heads of expenditure as indicated in the Schedule to this Bill
- (iii) No part of the amount aforesaid shall be released from the Consolidated Revenue Fund of the Federation after the end of the year mentioned in subsection (1) of this section.

Release of funds from the Consolidated Revenue Fund

2. All amounts appropriated under this Bill shall be released from the Consolidated Revenue Fund of the Federation only for the purpose specified in the Schedule to this Bill.

3. Virement

In the event that the implementation of any of the projects intended to be undertaken under this Bill cannot be completed without virement, such virement shall only be effected with the prior approval of the National Assembly.

4. Corrigendum

Any error in the schedule to this Bill 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: in any of the following circumstances:

- (a) If the total sum of the project or program is not affected;
- (b) Where the projects or programs are domiciled in Ministries, Departments and Agencies that lack jurisdiction to execute such projects;
- (c) Where the execution of projects or programs by Ministries, Departments and Agencies are overtaken by event; and
- (d) Where projects are wrongly costed, sited or posted to Ministries, Departments or Agencies

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, this Bill expires after 12 months, starting from 1st day of January to 31st day of December, 2025 when assented to.

13. Short Title

This Bill may be cited as the Repeal and Enactment Bill, 2025.

SCHEDULE

2025
AMENDMENT
N

HEAD	REVENUES	
PART A	FGN SHARE OF GROSS FEDERATION REVENUES	39,568,548,715,815
PART B	DEDUCTIONS	(6,900,185,037,487)
PART C	FGN SHARE OF NET FEDERATION REVENUES	27,487,883,707,691
PART D	INDEPENDENT REVENUES	3,465,343,761,488
PART E	OTHER DIVIDENDS (less NLNG Dividend captured in Gross Federation Revenues)	734,934,080,860
PART F	AID AND GRANTS	761,905,057,500
PART G	SPECIAL FUNDS/ACCOUNTS-RECEIPTS	300,000,000,000
PART H	GOVERNMENT-OWNED ENTERPRISES (NET OF OPERATING SURPLUS)	2,970,272,747,017
PART I	OTHERS	1,459,275,141,443
AGGREGATE REVENUES/INFLOW		37,179,614,495,999
EXPENDITURES		
PART J	STATUTORY TRANSFERS	3,645,761,358,925
PART K	DEBT SERVICE / SINKING FUND	14,317,142,689,548
PART L	RECURRENT (NON-DEBT) EXPENDITURE	13,588,009,682,673
PART M	CAPITAL EXPENDITURE	16,765,328,860,640
AGGREGATE EXPENDITURE		48,316,242,591,785
SURPLUS / DEFICIT		#####
FINANCING ITEMS		
PART N	DEBT FINANCING	9,276,348,934,936
PART O	ASSET SALES / PRIVITIZATION	312,332,810,711
PART P	MULTI-LATERAL / BI-LATERAL PROJECT-TIED LOANS	3,364,281,435,450

	AGGREGATE FINANCING ITEMS	12,952,963,181,097
SCHEDULE		
PART A - FGN SHARE OF GROSS FEDERATION REVENUES		
HEAD	SHARE OF FEDERATION REVENUES	
1	FEDERAL GOVERNMENT SHARE OF MAIN POOL	38,408,808,638,297
2	FEDERAL GOVERNMENT SHARE OF VAT POOL	1,125,240,077,518
3	FEDERAL GOVERNMENT SHARE OF EMTL	34,500,000,000
	TOTAL - SHARE OF FEDERATION REVENUES	39,568,548,715,815
PART B - DEDUCTIONS		
HEAD	DEDUCTIONS	
4	OIL AND GAS DEDUCTIONS	3,959,821,225,197
5	NON-OIL DEDUCTION - COST OF COLLECTION	586,135,256,418
6	TRANSFER TO FCT, ECOLOGICAL, STABILISATION AND NATURAL RESOURCES FUNDS	2,354,228,555,871
	TOTAL - DEDUCTIONS	6,900,185,037,487
PART C - FGN SHARE OF NET FEDERATION REVENUES		
HEAD	FGN SHARE OF NET FEDERATION REVENUES	
7	FEDERAL GOVERNMENT SHARE OF MAIN POOL	26,482,917,127,066
8	FEDERAL GOVERNMENT SHARE OF VAT POOL	972,927,580,625
9	FEDERAL GOVERNMENT SHARE OF EMTL	32,039,000,000
	TOTAL - SHARE OF FEDERATION REVENUES	27,487,883,707,691
SCHEDULE		
PART D - INDEPENDENT REVENUES		
HEAD	INDEPENDENT REVENUES	
10	TAX REVENUES	845,977,000,000
11	NON-TAX REVENUES	90,000,000,000
12	OPERATING SURPLUS	2,529,366,761,488
	TOTAL - INDEPENDENT REVENUES	3,465,343,761,488
SCHEDULE		
PART E - OTHER DIVIDENDS		
13	NLNG	727,412,321,700
14	BANK OF INDUSTRY (BOI)	4,695,537,160
15	DEVELOPMENT BANK OF NIGERIA	2,604,000,000
16	BANK OF AGRICULTURE	-
17	GALAXY BACKBONE	222,222,000
	TOTAL - DIVIDENDS	734,934,080,860
SCHEDULE		
PART F - AID AND GRANTS		
HEAD	AID AND GRANTS	
18	FOREIGN AID / GRANT (IN CASH)	761,905,057,500
	TOTAL - AID AND GRANTS	761,905,057,500

SCHEDULE**PART G - SPECIAL LEVIES / ACCOUNTS - TRANSFERS TO CRF/CDF**

HEAD	SPECIAL LEVIES / ACCOUNTS	
19	TRANSFERS TO CRF/CDF	
20	SPECIAL ACCOUNTS	300,000,000,000
	TOTAL - SPECIAL LEVIES / ACCOUNTS	300,000,000,000

SCHEDULE**PARTH-GOVERNMENT-OWNED ENTERPRISES**

21	GOVERNMENT-OWNED ENTERPRISES	4,169,565,246,556
22	GOEs OPERATING SURPLUS (80% OF WHICH IS CAPTURED IN INDEPENDENT REVENUE)	(1,199,292,499,539)
	TOTAL - GOEs REVENUE (NET OF OPERATING SURPLUS)	2,970,272,747,017

SCHEDULE**PART I - OTHERS**

HEAD	OTHERS	
23	EDUCATION TAX (TETFUND)	990,000,000,000
25	SHARE OF OIL PRICE ROYALTY	386,570,896,585
26	RECOCOVERIES, ASSETS AND FINES	82,704,244,858
	TOTAL - OTHERS	1,459,275,141,443

SCHEDULE**PART J - STATUTORY TRANSFERS**

HEAD	STATUTORY TRANSFERS	2025 AMENDMENT =N=
27	NATIONAL JUDICIAL COUNCIL	521,625,739,236
28	NIGER - DELTA DEVELOPMENT COMMISSION	626,533,344,370
29	SOUTH - EAST DEVELOPMENT COMMISSION	140,000,000,000
30	NORTH - WEST DEVELOPMENT COMMISSION	145,606,921,550
31	SOUTH - WEST DEVELOPMENT COMMISSION	140,000,000,000
32	SOUTH - SOUTH DEVELOPMENT COMMISSION	140,000,000,000
33	NORTH - CENTRAL DEVELOPMENT COMMISSION	140,000,000,000
34	UNIVERSAL BASIC EDUCATION COMMISSION	496,842,245,271
35	NATIONAL ASSEMBLY	344,852,880,669
36	PUBLIC COMPLAINTS COMMISSION	14,460,000,000
37	INDEPENDENT NATIONAL ELECTORAL COMMISSION (INEC)	140,000,000,000
38	NATIONAL HUMAN RIGHTS COMMISSION	8,000,000,000
39	NORTH EAST DEVELOPMENT COMMISSION	240,997,982,557
40	BASIC HEALTH CARE PROVISION FUND	298,421,122,636
41	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURE (NASENI)	248,421,122,636
	TOTAL - STATUTORY TRANSFERS	3,645,761,358,925

SCHEDULE		2025 APPROPRIATION =N=
PART K - DEBT SERVICE		
HEAD	DEBT SERVICE	
42	DOMESTIC DEBTS (INCLUDING WAYS AND MEANS)	7,191,195,083,863
43	FOREIGN DEBTS	6,748,648,787,680
	SUB-TOTAL	13,939,843,871,543
HEAD	SINKING FUND:	
44	SINKING FUND TO RETIRE MATURING PROMISORY NOTES	377,298,818,005
	SUB-TOTAL	377,298,818,005
	TOTAL - DEBT SERVICE	14,317,142,689,548
SCHEDULE		
PART L - RECURRENT (NON-DEBT) EXPENDITURE		
HEAD	MINISTRY/DEPARMENT/AGENCY	
	EXECUTIVE:	2025 AMENDMENT =N=
45	PRESIDENCY	111,093,548,826
46	MINISTRY OF DEFENCE	2,491,067,693,333
47	MINISTRY OF FOREIGN AFFAIRS	286,886,614,460
48	FEDERAL MINISTRY OF INFORMATION AND NATIONAL ORIENTATION	75,883,652,432
49	FEDERAL MINISTRY OF ART, CULTURE AND CREATIVE ECONOMY	31,354,457,523
50	FEDERAL MINISTRY OF TOURISM	5,240,845,124
51	MINISTRY OF INTERIOR	658,585,959,160
52	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION	15,678,880,227
53	OFFICE OF THE AUDITOR GENERAL FOR THE FEDERATION	10,556,143,809
54	MINISTRY OF POLICE AFFAIRS	1,224,847,747,148
55	FEDERAL MINISTRY OF COMMUNICATIONS, INNOVATION AND DIGITAL ECONOMY	33,484,103,306
56	OFFICE OF THE NATIONAL SECURITY ADVISER	335,974,644,915
57	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	2,120,011,230
58	OFFICE OF THE SECRETARY TO THE GOVERNMENT OF THE FEDERATION	139,775,826,624
59	FEDERAL MINISTRY OF SPECIAL DUTIES AND INTER - GOVERNMENTAL AFFAIRS	8,972,842,294
60	FEDERAL MINISTRY OF LIVESTOCK	1,800,000,000
61	FEDERAL MINISTRY OF AGRICULTURE AND FOOD SECURITY	155,355,615,430
62	FEDERAL MINISTRY OF FINANCE	60,400,643,704
63	FEDERAL MINISTRY OF BUDGET AND ECONOMIC PLANNING	20,437,820,195
64	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT	30,932,421,041

65	FEDERAL MINISTRY OF LABOUR AND EMPLOYMENT	31,205,381,314
66	FEDERAL MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY	84,106,080,411
67	FEDERAL MINISTRY OF TRANSPORTATION	32,927,434,439
68	FEDERAL MINISTRY OF MARINE AND BLUE ECONOMY	2,577,230,624
69	FEDERAL MINISTRY OF AVIATION AND AEROSPACE	12,919,082,532
70	FEDERAL MINISTRY OF POWER	10,484,461,171
71	MINISTRY OF PETROLEUM RESOURCES	46,401,930,415
72	FEDERAL MINISTRY OF STEEL DEVELOPMENT	15,703,440,943
73	FEDERAL MINISTRY OF SOLID MINERALS DEVELOPMENT	6,729,321,614
74	FEDERAL MINISTRY OF WORKS	45,885,596,132
75	FEDERAL MINISTRY OF HOUSING AND URBAN DEVELOPMENT	9,985,770,070
76	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	2,113,448,941
77	FISCAL RESPONSIBILITY COMMISSION	1,100,162,769
78	FEDERAL MINISTRY OF WATER RESOURCES AND SANITATION	22,752,489,825
79	FEDERAL MINISTRY OF JUSTICE	80,007,433,295
80	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	18,433,826,610
82	FEDERAL MINISTRY OF REGIONAL DEVELOPMENT	4,839,308,212
83	FEDERAL MINISTRY OF YOUTH	442,270,719,591
84	NATIONAL SPORTS COMMISSION	15,254,391,889
85	FEDERAL MINISTRY OF WOMEN AFFAIRS	5,748,071,685
86	FEDERAL MINISTRY OF EDUCATION	1,159,488,586,561
87	FEDERAL MINISTRY OF HEALTH AND SOCIAL WELFARE	957,498,152,236
88	FEDERAL MINISTRY OF ENVIRONMENT	46,285,717,866
89	NATIONAL POPULATION COMMISSION	17,934,027,515
90	MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION	15,573,460,928
SUB-TOTAL: EXECUTIVE		8,788,674,998,369
FEDERAL EXECUTIVE BODIES:		
91	CODE OF CONDUCT BUREAU	6,235,304,053
92	CODE OF CONDUCT TRIBUNAL	1,755,132,339
93	FEDERAL CHARACTER COMMISSION	6,408,114,303
94	FEDERAL CIVIL SERVICE COMMISSION	2,303,038,546
95	POLICE SERVICE COMMISSION	1,965,912,104
96	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	4,665,432,837
SUB-TOTAL: FEDERAL EXECUTIVE BODIES		23,332,934,182
GOVERNMENT OWNED ENTERPRISES - RECURRENT		1,909,617,780,421
TETFUND (RECURRENT)		49,500,000,000

SCHEDULE

97	PENSION, GRATUITIES AND RETIREES	
98	TOTAL ALLOCATION:	1,444,017,441,338
99	OFFICE OF THE HEAD OF CIVIL SERVICE (CIVILIAN PENSION)	46,614,759,908
100	PENSIONS	30,793,274,135
101	PENSION RUNNING COST	615,865,483
102	UNFUNDED LIABILITIES	10,000,000,000
103	PENSION INCREMENT ARREARS - 2024	5,205,620,291
	MILITARY PENSIONS AND GRATUITIES (DMP)	383,966,663,210
104	PENSIONS AND GRATUITIES	228,456,002,727
105	EXPECTED RETIREES	66,854,132,300
106	DEATH BENEFITS	35,931,960,305
107	ADMINISTRATIVE CHARGES	434,049,830
108	PENSION RUNNING COST	596,500,031
109	MEDICAL RETIREES	870,874,885
110	ARREARS OF GRATUITIES (JAN 2019 - DEC 2021)	2,795,782,893
111	ARREARS OF PENSIONS (JAN 2019 - DEC 2021)	1,863,962,589
112	ARREARS OF DEATH BENEFITS (JAN 2019 - DEC 2021)	2,217,738,323
113	VERIFICATION EXERCISE	814,000,000
114	SECURITY DEBARMENT ALLOWANCE (INCLUDING ARREARS FOR 2017, 2018 AND 2019)	43,131,659,328
	NHIS - MILITARY RETIREES	3,571,846,330
115	NHIS - MILITARY RETIREES - INCLUDING ARREARS	3,571,846,330
116	DIA CIVILIAN STAFF PENSION AND GRATUITIES	5,434,999,446
117	PENSION	644,377,871
118	GRATUITY	3,850,766,411
119	ADMINISTRATIVE CHARGES (INCLUDING VERIFICATION)	609,514,428
120	ARREARS OF PENSION (MINIMUM WAGE AND CONSEQUENTIAL ADJUSTMENT)	330,340,735
	DEPARTMENT OF STATE SECURITY	24,840,738,683
121	PENSIONS (INCLUDING ARREARS)	21,241,990,683
122	PENSION RUNNING COST	413,660,000
123	VERIFICATION EXERCISE	211,520,000
124	ARREARS OF PENSION (MINIMUM WAGE ADJUSTMENT AUG - DEC- 2024)	821,248,000
125	MINIMUM WAGE ADJUSTMENTS FOR 2025	2,152,320,000
	NIGERIA INTELLIGENCE AGENCY	20,419,974,385
126	PENSIONS/DEPENDANTS BENEFITS	11,528,823,432
127	PENSION RUNNING COST	1,000,000,000
128	GRATUITY/LONG SERVICE SEVERANCE PACKAGE	4,019,599,606
129	ARREARS OF PENSION (MINIMUM WAGE ADJUSTMENT)	2,027,300,000

130	ARREARS OF GRATUITY (MINIMUM WAGE ADJUSTMENT)	1,844,251,348
	PENSION TRANSITIONAL ARRANGEMENT DIRECTORATE	42,718,858,001
131	DEFUNCT PRIVATISED AGENCIES PENSION	631,245,316
132	PENSION INCREMENT ARREARS - (JAN - DEC 2024)	20,785,481,210
133	PENSION RUNNING COST	1,484,677,229
134	UNFUNDED LIABILITIES	19,817,454,246
	POLICE PENSIONS AND GRATUITIES	10,455,196,504
135	PENSIONS	8,808,353,829
136	PENSION RUNNING COST	176,167,077
137	PENSION INCREMENT ARREARS - 2024	1,470,675,599
	CUSTOMS, IMMIGRATION AND PRISIONS PENSION OFFICE	13,845,063,323
138	PENSIONS	9,514,588,615
139	PENSION RUNNING COST	190,291,772
140	PENSION FOR RETIRED CGs AND DCGs	2,551,301,155
141	PENSION INCREMENT ARREARS - 2024	1,588,881,781
	UNIVERSITIES PENSION INCLUDING ARREARS	10,313,472,286
142	PENSIONS	10,313,472,286
	PARASTATALS PENSION AND RAILWAY PENSIONS	43,472,254,879
143	PENSIONS	43,472,254,879
	SCHEDULE	
	NELMCO	19,816,888,983
144	NELMCO PENSIONS/ARREARS	19,816,888,983
145	PENSION RUNNING COST	-
	NATIONAL PENSION COMMISSION (PENCOM)	804,740,911,178
147	PAYMENT INTO REDEMPTION FUND	182,149,887,249
148	PENSION PROTECTION FUND	221,541,063,603
149	INCREASE IN PENSION (2007, 2010, 2019 AND 2024)	387,542,484,901
150	BENEFITS OF RETIRED PROFESSORS	13,507,475,424
	OTHER PENSIONS	13,805,814,220
151	BENEFITS OF RETIRED HEADS OF SERVICE AND PERMANENT SECRETARIES	10,505,814,220
152	SEVERANCE BENEFITS TO RETIRED HEADS OF GOVERNMENT AGENCIES AND PARASTATALS	1,000,000,000
153	ENTITLEMENTS OF FORMER PRESIDENTS/HEADS OF STATES AND VICE PRESIDENTS/CHIEF OF GENERAL STAFF	2,300,000,000
	OTHER SERVICE - WIDE VOTES	1,372,866,528,363
154	PAYMENT OF OUTSTANDING DEATH BENEFIT TO CIVIL SERVANTS	4,266,257,523
155	PAYMENT OF OUTSTANDING DEATH BENEFIT TO POLICE	3,500,000,000
156	GROUP LIFE ASSURANCE FOR ALL MDAs INCLUDING DSS/CORPERS PLUS ADMINISTRATION/MONITORING	17,313,619,734

157	INSURANCE OF FGN SENSITIVE ASSETS	12,420,122,743
158	PAYMENT FOR PROMOTION AND SALARY ARREARS	150,000,000,000
160	MILITARY OPERATIONS: LAFIYA DOLE AND OTHER OPERATIONS OF THE ARMED FORCES	100,000,000,000
161	SETTLEMENT OF MDAs ELECTRICITY BILLS DEBTS	15,000,000,000
162	IPPI CAPTURING/MONITORING	1,000,000,000
163	MARGIN FOR INCREASES IN COSTS AND RECURRENT ADJUSTMENT COSTS	12,000,000,000
164	PRESIDENTIAL AMNESTY PROGRAMME: REINTEGRATION OF TRANSFORMED EX-MILITANTS	115,000,000,000
165	SERVICE WIDE TRAINING OF BUDGET/PLANNING OFFICERS ON GFMIS BUDGET PREPARATION SYSTEM (BPS) AS WELL AS MONITORING AND EVALUATION OF ALL PROJECTS NATIONWIDE	2,000,000,000
166	NATIONAL SOCIAL INVESTMENT PROGRAMME AGENCY - RECURRENT	200,000,000,000
167	CONTINGENCY (RECURRENT)	36,000,000,000
168	INTERNATIONAL SPORTING COMPETITIONS	5,000,000,000
169	TSA OPERATIONS	2,000,000,000
170	EMPLOYEE COMPENSATION ACT - EMPLOYEES COMPENSATION FUND	4,000,000,000
171	CONTRIBUTIONS TO INTERNATIONAL ORGANISATIONS	41,290,858,950
172	GAVI/IMMUNISATION	188,472,771,130
173	MALARIA VACCINATION OF INFANTS	41,024,707,626
174	VACCINES AND DEVICES TRACKING SYSTEM	2,240,000,000
173	POLICE OPERATIONS FUND	70,080,374,415
174	NIGERIA SECURITY AND CIVIL DEFENCE CORPS - SPECIAL OPERATIONS FUND	15,000,000,000
175	NATIONAL POVERTY REDUCTION WITH GROWTH STRATEGY (FGN COMMITMENT, INCLUDING NSIP UPSCALING)	100,000,000,000
174	PROVISION FOR CORP MEMBERS NHIS	5,000,000,000
175	NATIONAL SOCIAL INSURANCE TRUST FUND	71,749,561,242
176	PRESIDENTIAL POLICY AND COORDINATION OFFICE	2,730,255,000
175	NATIONAL HOME GROWN SCHOOL FEEDING PROGRAMME (NHGSFP)	100,000,000,000
176	PRESIDENTIAL REVENUE MONITORING AND RECONCILIATION COMMITTEE (RECURRENT)	5,778,000,000
177	ARREARS OF EARNED ACADEMIC ALLOWANCE (EAA): FGN - ASUU AGREEMENT	50,000,000,000
TOTAL CRF CHARGES:		2,816,883,969,701
TOTAL RECURRENT (NON-DEBT)		13,588,009,682,673
SCHEDEULE		
PART M - CAPITAL EXPENDITURE		

MINISTRY/DEPARMENT/AGENCY		2025 AMENDMENT =N=
EXECUTIVE:		
178	PRESIDENCY	45,135,626,836
179	MINISTRY OF DEFENCE	181,875,125,535
180	MINISTRY OF FOREIGN AFFAIRS	25,278,165,061
181	FEDERAL MINISTRY OF INFORMATION AND NATIONAL ORIENTATION	21,416,720,473
182	FEDERAL MINISTRY OF ART, CULTURE AND CREATIVE ECONOMY	12,499,132,055
183	FEDERAL MINISTRY OF TOURISM	1,591,093,332
184	MINISTRY OF INTERIOR	14,858,626,003
185	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION	4,187,745,484
186	OFFICE OF THE AUDITOR GENERAL FOR THE FEDERATION	1,652,138,007
187	MINISTRY OF POLICE AFFAIRS	26,605,832,287
188	FEDERAL MINISTRY OF COMMUNICATIONS, INNOVATION AND DIGITAL ECONOMY	8,851,064,864
189	OFFICE OF THE NATIONAL SECURITY ADVISER	106,459,092,580
190	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	320,743,240
191	OFFICE OF THE SECRETARY TO THE GOVERNMENT OF THE FEDERATION	52,923,613,723
192	FEDERAL MINISTRY OF SPECIAL DUTIES AND INTER - GOVERNMENTAL AFFAIRS	2,067,904,850
193	FEDERAL MINISTRY OF LIVESTOCK	3,060,000,000
194	FEDERAL MINISTRY OF AGRICULTURE AND FOOD SECURITY	1,418,734,561,617
195	FEDERAL MINISTRY OF FINANCE	267,881,817,637
196	FEDERAL MINISTRY OF BUDGET AND ECONOMIC PLANNING	12,599,406,021
197	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT	60,022,514,105
198	FEDERAL MINISTRY OF LABOUR AND EMPLOYMENT	328,069,549,754
199	FEDERAL MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY	884,913,957,858
200	FEDERAL MINISTRY OF TRANSPORTATION	82,296,016,146
201	FEDERAL MINISTRY OF MARINE AND BLUE ECONOMY	10,725,797,912
202	FEDERAL MINISTRY OF AVIATION AND AEROSPACE	30,082,624,150
203	FEDERAL MINISTRY OF POWER	185,777,046,378
204	MINISTRY OF PETROLEUM RESOURCES	5,155,605,080
205	FEDERAL MINISTRY OF STEEL DEVELOPMENT	2,935,302,302
206	FEDERAL MINISTRY OF SOLID MINERALS DEVELOPMENT	63,098,767,129
207	FEDERAL MINISTRY OF WORKS	674,109,428,051
208	FEDERAL MINISTRY OF HOUSING AND URBAN DEVELOPMENT	63,453,376,546
209	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	194,755,667

210	FISCAL RESPONSIBILITY COMMISSION	228,389,668
211	FEDERAL MINISTRY OF WATER RESOURCES AND SANITATION	199,665,549,293
212	FEDERAL MINISTRY OF JUSTICE	14,895,065,353
213	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	2,230,489,786
214	FEDERAL CAPITAL TERRITORY ADMINISTRATION	68,887,510,793
215	FEDERAL MINISTRY OF REGIONAL DEVELOPMENT	7,464,722,999
216	FEDERAL MINISTRY OF YOUTH	8,655,949,987
217	NATIONAL SPORTS COMMISSION	39,416,184,331
218	FEDERAL MINISTRY OF WOMEN AFFAIRS	19,381,760,913
219	FEDERAL MINISTRY OF EDUCATION	234,844,467,612
220	FEDERAL MINISTRY OF HEALTH AND SOCIAL WELFARE	372,773,635,661
221	FEDERAL MINISTRY OF ENVIRONMENT	25,938,630,072
222	NATIONAL POPULATION COMMISSION	5,483,278,408
223	MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION	113,694,266,134
	SUB-TOTAL: EXECUTIVE	5,712,393,051,690
	FEDERAL EXECUTIVE BODIES:	
224	CODE OF CONDUCT BUREAU	3,974,655,731
225	CODE OF CONDUCT TRIBUNAL	181,682,616
226	FEDERAL CHARACTER COMMISSION	175,303,761
227	FEDERAL CIVIL SERVICE COMMISSION	218,376,094
228	POLICE SERVICE COMMISSION	177,563,959
229	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	274,836,269
	SUB-TOTAL: FEDERAL EXECUTIVE BODIES	5,002,418,429
230	GOVERNMENT-OWNED ENTERPRISES	-
	CAPITAL	
231	TETFUND CAPITAL	374,500,000,000
	SCHEDULE	
	MULTILATERAL/BILATERAL LOAN FUNDED PROJECTS	
232	FEDERAL MINISTRY OF COMMUNICATIONS, INNOVATION AND DIGITAL ECONOMY	400,629,709,813
233	FEDERAL MINISTRY OF AGRICULTURE AND FOOD SECURITY	208,466,044,928
234	FEDERAL MINISTRY OF WOMEN AFFAIRS	62,563,851,498
235	FEDERAL MINISTRY OF EDUCATION	193,097,731,320
236	FEDERAL MINISTRY OF ENVIRONMENT	34,390,859,443
237	FEDERAL CAPITAL TERRITORY ADMINISTRATION	235,369,051,391
238	FEDERAL MINISTRY OF FINANCE	235,657,196,962
239	FEDERAL MINISTRY OF BUDGET AND ECONOMIC PLANNING	3,248,524,982
240	FEDERAL MINISTRY OF HEALTH AND SOCIAL WELFARE	56,488,947,601

241	MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION	6,047,723,425
242	MINISTRY OF INTERIOR	400,629,709,813
243	FEDERAL MINISTRY OF POWER	1,306,707,427,948
244	FEDERAL MINISTRY OF WATER RESOURCES AND SANITATION	68,743,201,123
245	FEDERAL MINISTRY OF WORKS	152,241,455,205
	TOTAL: MULTILATERAL/BILATERAL LOAN FUNDED PROJECTS	3,364,281,435,450
	CAPITAL SUPPLEMENTATION	
246	FGN SPECIAL INTERVENTION PROGRAMME: SOCIAL HOUSING (FAMILY HOMES FUND)	7,000,000,000
247	NIGERIA YOUTH INVESTMENT FUND	25,000,000,000
248	COUNTERPART FUNDING FOR DONOR SUPPORTED PROGRAMMES, INCLUDING GLOBAL FUND	7,416,508,000
249	PAYMENT OF LOCAL CONTRACTORS' DEBTS/OTHER LIABILITIES	10,955,324,281
250	GALAXY BACKBONE	10,000,000,000
251	IPPI'S CAPITAL - PAYROLL	1,500,000,000
252	OSSAP - SDGs: SDG PROJECTS 1	67,021,087,924
254	RECAPITALISATION OF DEVELOPMENT FINANCE INSTITUTIONS	10,000,000,000
255	ZONAL INTERVENTION PROJECTS	100,000,000,000
256	FEDERAL GOVERNMENT STAFF HOUSING LOANS BOARD	2,500,000,000
257	SUBSCRIPTION TO SHARES IN INTERNATIONAL ORGANISATIONS	15,000,000,000
258	NATIONAL DEVELOPMENT PLANS (FMBEP)	1,500,000,000
259	CONTINGENCY (CAPITAL)	200,000,000,000
260	AID AND GRANTS FUNDED PROJECTS	721,905,057,500
261	PRESIDENTIAL ENABLING BUSINESS ENVIRONMENT COUNCIL (PEBEC)	1,000,000,000
262	REFUND OF BORROWED FUNDS FROM THE EDUCATION TAX POOL (TETFUND)	12,899,000,000
263	TRANSFER TO HYPPADEC	3,000,000,000
264	NATIONAL POVERTY REDUCTION WITH GROWTH STRATEGY (FGN COMMITMENT, INCLUDING NSIP UPSCALING)	150,000,000,000
265	RECAPITALISATION OF MINISTRY OF FINANCE INCORPORATED (MOFI)	20,000,000,000
266	FGN SHARE OF OIL PRICE ROYALTY TRANSFERRED TO NSIA	386,570,896,585
267	GIFMIS CAPITAL	15,258,825,876
268	PRESIDENTIAL POLICY AND COORDINATION OFFICE	1,000,000,000
269	PRESIDENTIAL COMMITTEE ON HEALTH SECTOR REFORM	500,000,000
270	NATIONAL SOCIAL INVESTMENT PROGRAMME AGENCY	2,000,000,000
271	CONSUMER CREDIT FUND	100,000,000,000
272	INFRASTRUCTURE PROJECT PREPARATION FUND (FMBEP)	21,000,000,000

273	MORTGAGE DEVELOPMENT/PROMOTION FUND	65,000,000,000
274	STUDENT LOAN SCHEME	50,000,000,000
275	OFFICE OF THE PRESIDENTIAL ADVISER ON ENERGY	1,000,000,000
276	CLEAN ENERGY TRANSITION INITIATIVES: DEVELOPMENT OF LOCAL INFRASTRUCTURE, CONVERSION TO CNG, ELECTRIC VEHICLES, ETC	80,000,000,000
277	NATIONAL INTELLIGENCE AGENCY (NIA) HOSPITAL	208,049,108,010
278	FEDERAL INLAND REVENUE SERVICE (FIRS) BUILDING	50,000,000,000
279	TAKE OFF GRANT FOR OBA SIKIRU KAYODE ADETONA SCHOOL OF GOVERNANCE STUDIES (OSKASGS) - NIPSS	887,748,066
280	PRESIDENTIAL REVENUE MONITORING AND RECONCILIATION COMMITTEE (CAPITAL)	280,000,000
281	SDG PROJECTS 2	60,000,000,000
282	NASS SERVICE WIDE VOTE	170,000,000,000
284	RENEWED HOPE MEDICAL RELIEVE FOR HIV/TB, MALARIA, PVAC: 1.3 MILLION HIV PATIENTS, 400 THOUSAND TB PATIENTS AND 2 MILLION MALARIA PATIENTS FOR DIRECT PURCHASE AND DISTRIBUTION OF TRUCKS, TEST KITS AND CONSUMABLES AS WELL AS SERVICE DELIVERY	200,000,000,000
285	NHIA CATASTROPHIC HELATH INSURANCE FUND	20,000,000,000
286	SOLID MINERALS SECTOR	800,000,000,000
287	RECAPITALIZATION OF THE BANK OF AGRICULTURE (BOA)	1,500,000,000,000
288	RECAPITALIZATION OF THE BANK OF INDUSTRY (BOI)	500,000,000,000
294	LIGHT RAIL: KANO (TRANSFER TO MOFI)	150,000,000,000
295	LIGHT RAIL: OGUN (TRANSFER TO MOFI)	100,000,000,000
296	LIGHT RAIL: KADUNA (TRANSFER TO MOFI)	100,000,000,000
297	LIGHT RAIL: LAGOS (TRANSFER TO MOFI)	50,000,000,000
298	BORDER COMMUNITIES' INFRASTRUCTURE	50,000,000,000
299	MILITARY BARRACKS ACCOMMODATION	150,000,000,000
300	MILITARY AVIATION	100,000,000,000
301	REVITALIZATION OF THE UNIVERSITY SYSTEM UNDER THE RENEWED HOPE AGENDGA (FGN - ASUU AGREEMENT)	150,000,000,000
302	PUBLIC COMPLAINTS COMMISSION	40,000,000,000
	TOTAL CAPITAL SUPPLEMENTATION:	6,488,243,556,242
	TOTAL CAPITAL EXPENDITURE	16,765,328,860,640
	AGGREGATE EXPENDITURE	48,316,242,591,785