



**HOUSE OF REPRESENTATIVES  
 FEDERAL REPUBLIC OF NIGERIA  
 ORDER PAPER  
 Tuesday, 31 March, 2026**

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1. National Anthem
  2. National Pledge
  3. Prayers
  4. Approval of the Votes and Proceedings
  5. Oaths
  6. Messages from the President of the Federal Republic of Nigeria
  7. Messages from the Senate of the Federal Republic of Nigeria
  8. Messages from Other Parliament(s)
  9. Announcement (s)
  10. Petitions
  11. Matters of Urgent Public Importance
  12. Personal Explanation
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**ADMITTANCE INTO THE CHAMBER**

**Admittance into the Chamber:**

**Hon. Julius O. Ihonvbere:**

“That the House, pursuant to Order Six, Rule 4 (1) and (2) of the Standing Orders of the House of Representatives, do admit into the Chamber, The National Chairman, All Progressives Congress (APC), His Excellency, Alhaji, Abba Yusuf, Governor of Kano State and his Entourage, Senators and Hon Members and Other Dignitaries to observe the Plenary Session”.

**PRESENTATION OF BILL**

2025 Appropriation (Repeal and Enactment) Act (Amendment) Bill, 2026 (HB. 2743) (Hon. Julius Ihonvbere) – First Reading.

## PRESENTATION OF REPORT

### Committee on Appropriations:

#### Hon. Abubakar Kabir Abubakar:

“That the House do receive the Report of the Committee on Appropriations on a Bill for an Act to Authorise the issue from the Consolidated Revenue Fund of the Federation the total sum of ₦68,303,309,818,667 (sixty eight trillion, three hundred and three billion, three hundred and nine million, eight hundred and eighteen thousand, six hundred and sixty-seven Naira) only, of which ₦4,799,628,911,806 (four trillion, seven hundred and ninety-nine billion, six hundred and twenty-eight million, nine hundred and eleven thousand, eight hundred and six Naira) only is for Statutory Transfers, ₦15,809,361,631,657 (fifteen trillion, eight hundred and nine billion, three hundred and sixty-one million, six hundred and thirty-one thousand, six hundred and fifty-seven Naira) only is for Debt Service, ₦15,427,257,802,407 (fifteen trillion, four hundred and twenty-seven billion, two hundred and fifty-seven million, eight hundred and two thousand, four hundred and seven Naira) only is for Recurrent (Non-Debt) Expenditure while the sum of ₦32,267,061,472,797 (thirty-two trillion, two hundred and sixty-seven billion, sixty-one million, four hundred and seventy-two thousand, seven hundred and ninety-seven Naira) only is for contribution to the Development Fund for Capital Expenditure for the year ending 31 December, 2026. (HB.2682)” (*Referred: 29/1/2026*).

## ORDERS OF THE DAY BILL

1. A Bill for an Act to Amend the Appropriation Act (Repeal and Enactment) to extend the implementation of the Capital aspect of the Appropriation Act, 2025 from 31 March, 2026 to 30 June 2026 and for Related Matters (HB.2743) – (*Hon. Julius Ihonvbere, Owan Federal Constituency*) – *Second Reading*.

## CONSIDERATION OF REPORTS

2. A Bill for an Act to Amend the Appropriation Act (Repeal and Enactment) to extend the implementation of the Capital aspect of the Appropriation Act, 2025 from 31 March, 2026 to 30 June 2026 and for Related Matters (HB.2743) – *Committee of Supply: 31/3/2026*.
3. **Committee on Appropriations:**  
**Hon. Abubakar Kabir Abubakar:**  
“That the House do consider the Report of the Committee on Appropriations on a Bill for an Act to authorise the issue from the Consolidated Revenue Fund of the Federation the total sum of ₦68,303,309,818,667 (sixty eight trillion, three hundred and three billion, three hundred and nine million, eight hundred and eighteen thousand, six hundred and sixty-seven Naira) only, of which ₦4,799,628,911,806 (four trillion, seven hundred and ninety-nine billion, six hundred and twenty-eight million, nine hundred and eleven thousand, eight hundred and six Naira) only is for Statutory Transfers, ₦15,809,361,631,657 (fifteen trillion, eight hundred and nine billion, three hundred and sixty-one million, six hundred and thirty-one thousand, six hundred and fifty-seven Naira) only is for Debt Service, ₦15,427,257,802,407 (fifteen trillion, four hundred and twenty-seven billion, two hundred and fifty-seven million, eight hundred and two thousand, four hundred and seven Naira) only is for Recurrent (Non-Debt) Expenditure while the sum of ₦32,267,061,472,797 (thirty-two trillion, two hundred and sixty-seven billion, sixty-one million, four hundred and seventy-two thousand, seven hundred and ninety-seven Naira) only is for contribution to the Development Fund for Capital Expenditure for the year ending 31 December, 2026. (HB.2682) and approve recommendation therein” (*Laid: 31/3/2026*) – *Committee of Supply*

issue from the Consolidated Revenue Fund of the Federation the total sum of ₦68,303,309,818,667 (sixty eight trillion, three hundred and three billion, three hundred and nine million, eight hundred and eighteen thousand, six hundred and sixty-seven Naira) only, of which ₦4,799,628,911,806 (four trillion, seven hundred and ninety-nine billion, six hundred and twenty-eight million, nine hundred and eleven thousand, eight hundred and six Naira) only is for Statutory Transfers, ₦15,809,361,631,657 (fifteen trillion, eight hundred and nine billion, three hundred and sixty-one million, six hundred and thirty-one thousand, six hundred and fifty-seven Naira) only is for Debt Service, ₦15,427,257,802,407 (fifteen trillion, four hundred and twenty-seven billion, two hundred and fifty-seven million, eight hundred and two thousand, four hundred and seven Naira) only is for Recurrent (Non-Debt) Expenditure while the sum of ₦32,267,061,472,797 (thirty-two trillion, two hundred and sixty-seven billion, sixty-one million, four hundred and seventy-two thousand, seven hundred and ninety-seven Naira) only is for contribution to the Development Fund for Capital Expenditure for the year ending on the 31st day of December, 2026

**APPROPRIATION BILL 2026**

		<b>2026 BUDGET PROPOSAL</b>
	<b>SCHEDULE</b>	
<b>HEAD</b>	<b>REVENUES</b>	
PART A	FGN SHARE OF GROSS FEDERATION REVENUES	25,919,794,117,392
PART B	DEDUCTIONS	2,937,733,494,059
PART C	FGN SHARE OF NET FEDERATION REVENUES	22,982,060,623,350
PART D	INDEPENDENT REVENUES	4,307,333,503,722
PART E	OTHER DIVIDENDS	57,971,870,973
PART F	AID AND GRANTS	1,367,151,828,000
PART G	SPECIAL FUNDS/ACCOUNTS-RECEIPTS	300,000,000,000
PART H	GOVERNMENT-OWNED ENTERPRISES (NET OF OPERATING SURPLUS)	5,854,877,965,131
PART I	OTHERS	1,997,283,290,396
	<b>AGGREGATE REVENUES/INFLOW</b>	<b>36,866,679,081,572</b>
	<b>EXPENDITURES</b>	
PART J	STATUTORY TRANSFERS	4,799,628,911,806
PART K	DEBT SERVICE / SINKING FUND	15,809,361,631,657
PART L	RECURRENT (NON-DEBT) EXPENDITURE	15,427,257,802,407
PART M	CAPITAL EXPENDITURE	32,287,061,472,797
PART N	OTHERS	-
	<b>AGGREGATE EXPENDITURE</b>	<b>68,323,309,818,667</b>
	<b>SURPLUS / DEFICIT</b>	<b>(31,456,630,737,095)</b>
	<b>FINANCING ITEMS</b>	
PART O	DEBT FINANCING	29,198,558,849,875
PART P	ASSET SALES / PRIVITIZATION	189,156,395,258
PART Q	MULTI-LATERAL / BI-LATERAL PROJECT-TIED LOANS	2,048,915,491,962
	<b>AGGREGATE FINANCING ITEMS</b>	<b>31,436,630,737,095</b>
	<b>SCHEDULE</b>	<b>2026 BUDGET PROPOSAL</b>
	<b>PART A - FGN SHARE OF GROSS FEDERATION REVENUES</b>	<b>=N=</b>

<b>HEAD</b>	<b>SHARE OF FEDERATION REVENUES</b>	
1	FEDERAL GOVERNMENT SHARE OF MAIN POOL	24,878,359,333,879
2	FEDERAL GOVERNMENT SHARE OF VAT POOL	995,827,773,860
3	FEDERAL GOVERNMENT SHARE OF STAMP DUTY	45,607,009,653
	<b>TOTAL - SHARE OF FEDERATION REVENUES</b>	<b>25,919,794,117,392</b>
	<b>PART B - DEDUCTIONS</b>	
<b>HEAD</b>	<b>DEDUCTIONS</b>	
4	OIL & GAS DEDUCTIONS	227,371,709,028
5	NON-OIL DEDUCTION	842,056,296,831
6	TRANSFER TO FCT, ECOLOGICAL FUND, STATUTORY STABILIZATION, AND DEVELOPMENT OF NATURAL RESOURCES	1,868,305,488,200
	<b>TOTAL - DEDUCTIONS</b>	<b>2,937,733,494,059</b>
	<b>PART C - FGN SHARE OF NET FEDERATION REVENUES</b>	
<b>HEAD</b>	<b>FGN SHARE OF NET FEDERATION REVENUES</b>	
7	FEDERAL GOVERNMENT SHARE OF MAIN POOL	21,626,662,020,251
8	FEDERAL GOVERNMENT SHARE OF VAT POOL	1,291,548,789,585
9	FEDERAL GOVERNMENT SHARE OF EMTL	63,849,813,514
	<b>TOTAL - SHARE OF FEDERATION REVENUES</b>	<b>22,982,060,623,350</b>
	<b>SCHEDULE</b>	
	<b>PART D - INDEPENDENT REVENUES</b>	
<b>HEAD</b>	<b>INDEPENDENT REVENUES</b>	
10	TAX REVENUES	124,254,290,360
11	NON-TAX REVENUES	845,977,000,000
12	OPERATING SURPLUS	3,337,102,213,362
	<b>TOTAL - INDEPENDENT REVENUES</b>	<b>4,307,333,503,722</b>
	<b>SCHEDULE</b>	
	<b>PART E - OTHER DIVIDENDS</b>	
13	NLNG	51,045,199,293
14	BANK OF INDUSTRY (BOI)	3,552,626,680
15	DEVELOPMENT BANK OF NIGERIA	2,844,000,000
16	BANK OF AGRICULTURE	
17	GALAXY BACKBONE	530,045,000
	<b>TOTAL - DIVIDENDS</b>	<b>57,971,870,973</b>
	<b>SCHEDULE</b>	
	<b>PART F - AID AND GRANTS</b>	
<b>HEAD</b>	<b>AID AND GRANTS</b>	
18	FOREIGN AID / GRANT (IN CASH)	1,367,151,828,000
	<b>TOTAL - AID AND GRANTS</b>	<b>1,367,151,828,000</b>
	<b>SCHEDULE</b>	
	<b>PART G - SPECIAL LEVIES / ACCOUNTS - TRANSFERS TO CRF/CDF</b>	
<b>HEAD</b>	<b>SPECIAL LEVIES / ACCOUNTS - TRANSFERS TO CRF/CDF</b>	
19	SPECIAL LEVIES/ACCOUNTS	300,000,000,000
20	SPECIAL ACCOUNTS	-

	<b>TOTAL - SPECIAL LEVIES / ACCOUNTS</b>	<b>300,000,000,000</b>
	<b>SCHEDULE</b>	
<b>HEAD</b>	<b>PART H - GOVERNMENT-OWNED ENTERPRISES</b>	
21	GOVERNMENT-OWNED ENTERPRISES	10,274,398,417,348
22	GOEs OPERATING SURPLUS (80% OF WHICH IS CAPTURED IN INDEPENDENT REVENUE)	(4,419,520,452,217)
	<b>TOTAL - GOEs REVENUE (NET OF OPERATING SURPLUS)</b>	<b>5,854,877,965,131</b>
	<b>SCHEDULE</b>	<b>2026 BUDGET PROPOSAL</b>
	<b>PART I - OTHERS</b>	<b>=N=</b>
<b>HEAD</b>	<b>OTHERS</b>	
23	DEVELOPMENT LEVY	1,899,517,808,898
24	SIGNATURE BONUS / RENEWALS	-
25	DOMESTIC RECOVERIES + ASSETS + FINES	22,679,465,942
26	SHARE OF OIL PRICE ROYALTY	75,086,015,556
	<b>TOTAL - OTHERS</b>	<b>1,997,283,290,396</b>
	<b>PART J - STATUTORY TRANSFERS</b>	
<b>HEAD</b>	<b>STATUTORY TRANSFERS</b>	
27	NATIONAL JUDICIAL COUNCIL	610,170,665,073
28	NIGER - DELTA DEVELOPMENT COMMISSION	618,127,393,490
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	490,283,091,346
35	NATIONAL ASSEMBLY	577,852,880,669
36	PUBLIC COMPLAINTS COMMISSION	29,460,000,000
37	INDEPENDENT NATIONAL ELECTORAL COMMISSION (INEC)	1,013,778,401,602
38	NATIONAL HUMAN RIGHTS COMMISSION	20,000,000,000
39	NORTH EAST DEVELOPMENT COMMISSION	244,066,466,734
40	BASIC HEALTH CARE PROVISION FUND	245,141,545,671
41	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURE (NASENI)	245,141,545,671
	<b>TOTAL - STATUTORY TRANSFERS</b>	<b>4,799,628,911,806</b>
	<b>SCHEDULE</b>	
	<b>PART K - DEBT SERVICE</b>	
<b>HEAD</b>	<b>DEBT SERVICE</b>	
42	DOMESTIC DEBTS (INCLUDING WAYS AND MEANS)	10,160,856,017,502
43	FOREIGN DEBTS	5,359,965,298,037
	<b>SUB-TOTAL</b>	<b>15,520,821,315,539</b>
<b>HEAD</b>	<b>SINKING FUND:</b>	
44	SINKING FUND TO RETIRE MATURING PROMISORY NOTES	288,540,316,118

	<b>SUB-TOTAL</b>	<b>288,540,316,118</b>
	<b>TOTAL - DEBT SERVICE</b>	<b>15,809,361,631,657</b>
	<b>SCHEDULE</b>	<b>2026 BUDGET PROPOSAL</b>
	<b>PART L - RECURRENT (NON-DEBT) EXPENDITURE</b>	<b>=N=</b>
<b>HEAD</b>	<b>MINISTRY/DEPARMENT/AGENCY</b>	
	<b>EXECUTIVE:</b>	
45	PRESIDENCY	142,415,458,348
46	MINISTRY OF DEFENCE	2,691,918,643,392
47	MINISTRY OF FOREIGN AFFAIRS	287,900,088,239
48	FEDERAL MINISTRY OF INFORMATION AND NATIONAL ORIENTATION	75,490,874,551
49	FEDERAL MINISTRY OF ART, CULTURE AND CREATIVE ECONOMY	31,590,919,087
50	FEDERAL MINISTRY OF TOURISM	6,704,697,238
51	MINISTRY OF INTERIOR	662,746,665,261
52	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION	17,170,845,766
53	AUDITOR GENERAL FOR THE FEDERATION	11,026,145,808
54	MINISTRY OF POLICE AFFAIRS	1,273,448,286,444
55	FEDERAL MINISTRY OF COMMUNICATIONS, INNOVATION AND DIGITAL ECONOMY	33,907,757,702
56	NATIONAL SECURITY ADVISER	377,215,191,187
57	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	2,032,524,534
58	SECRETARY TO THE GOVERNMENT OF THE FEDERATION	185,494,670,349
59	FEDERAL MINISTRY OF SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS	8,955,992,838
60	FEDERAL MINISTRY OF LIVESTOCK	18,043,889,285
61	FEDERAL MINISTRY OF AGRICULTURE AND FOOD SECURITY	147,521,140,591
62	FEDERAL MINISTRY OF FINANCE	64,564,315,212
63	FEDERAL MINISTRY OF BUDGET AND ECONOMIC PLANNING	23,362,657,077
64	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT	32,037,049,500
65	FEDERAL MINISTRY OF LABOUR AND EMPLOYMENT	33,841,003,559
66	FEDERAL MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY	93,416,870,192
67	FEDERAL MINISTRY OF TRANSPORTATION	34,530,060,537
68	FEDERAL MINISTRY OF MARINE AND BLUE ECONOMY	12,803,243,599
69	FEDERAL MINISTRY OF AVIATION AND AEROSPACE	17,117,174,800
70	FEDERAL MINISTRY OF POWER	10,379,423,800
71	MINISTRY OF PETROLEUM RESOURCES	58,068,240,865
72	FEDERAL MINISTRY OF STEEL DEVELOPMENT	14,671,240,561
73	FEDERAL MINISTRY OF SOLID MINERALS DEVELOPMENT	8,804,874,137
74	FEDERAL MINISTRY OF WORKS	48,109,697,975
75	FEDERAL MINISTRY OF HOUSING AND URBAN DEVELOPMENT	11,183,044,071

76	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	3,218,731,278
77	FISCAL RESPONSIBILITY COMMISSION	1,143,629,000
78	FEDERAL MINISTRY OF WATER RESOURCES AND SANITATION	23,204,617,603
79	FEDERAL MINISTRY OF JUSTICE	86,689,404,053
80	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	15,915,919,825
81	FEDERAL CAPITAL TERRITORY ADMINISTRATION	-
82	FEDERAL MINISTRY OF NIGER DELTA DEVELOPMENT	9,812,233,441
83	FEDERAL MINISTRY OF YOUTH	498,065,645,140
84	NATIONAL SPORTS COMMISSION HQTRS	21,569,723,185
85	FEDERAL MINISTRY OF WOMEN AFFAIRS	3,916,651,559
86	FEDERAL MINISTRY OF EDUCATION	1,381,861,093,397
87	FEDERAL MINISTRY OF HEALTH AND SOCIAL WELFARE	1,010,234,974,385
88	FEDERAL MINISTRY OF ENVIRONMENT	57,954,766,419
89	NATIONAL POPULATION COMMISSION	19,164,891,752
90	MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION	16,883,432,826
	<b>SUB-TOTAL: EXECUTIVE</b>	<b>9,586,108,400,368</b>
	<b>FEDERAL EXECUTIVE BODIES:</b>	
91	CODE OF CONDUCT BUREAU	6,474,169,155
92	CODE OF CONDUCT TRIBUNAL	1,947,300,311
93	FEDERAL CHARACTER COMMISSION	6,122,148,354
94	FEDERAL CIVIL SERVICE COMMISSION	2,095,158,653
95	POLICE SERVICE COMMISSION	1,982,758,924
96	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	4,068,830,399
	<b>SUB-TOTAL: FEDERAL EXECUTIVE BODIES</b>	<b>22,690,365,796</b>
	<b>GOVERNMENT OWNED ENTERPRISES - RECURRENT</b>	<b>2,019,617,780,421</b>
	<b>DEVELOPMENT LEVY - RECURRENT</b>	<b>94,975,890,445</b>
	<b>SCHEDULE</b>	<b>2026 BUDGET PROPOSAL</b>
	<b>PENSION, GRATUITIES AND RETIREES BENEFITS</b>	
	<b>TOTAL ALLOCATION:</b>	<b>1,376,500,075,793</b>
	<b>OFFICE OF THE HEAD OF CIVIL SERVICE (CIVILIAN PENSION)</b>	<b>94,538,656,846</b>
97	GRATUITIES	109,765,983
98	PENSIONS	60,335,434,421
99	PENSION RUNNING COST	1,017,000,432
100	UNFUNDED LIABILITIES	2,500,000,000
101	PENSION INCREMENT ARREARS - 2024	30,576,456,010
	<b>MILITARY PENSIONS AND GRATUITIES (DMP)</b>	<b>486,039,965,367</b>
102	PENSIONS AND GRATUITIES	237,247,951,950
103	EXPECTED RETIREES	130,381,048,588
104	DEATH BENEFITS	98,532,668,218

105	ADMINISTRATIVE CHARGES	3,089,266,951
106	PENSION RUNNING COST	-
107	MEDICAL RETIREES	7,568,116,594
108	ARREARS OF GRATUITIES (JAN 2019 - DEC 2021)	3,961,693,922
109	ARREARS OF PENSIONS (JAN 2019 - DEC 2021)	2,274,979,410
110	ARREARS OF DEATH BENEFITS (JAN 2019 - DEC 2021)	2,984,239,734
	<b>NHIS - MILITARY RETIREES</b>	<b>3,571,846,330</b>
111	NHIS - MILITARY RETIREES - INCLUDING ARREARS	3,571,846,330
112	<b>DIA CIVILIAN STAFF PENSION AND GRATUITIES</b>	<b>6,610,178,920</b>
113	PENSION	824,527,515
114	GRATUITY	4,283,381,410
115	ADMINISTRATIVE CHARGES (INCLUDING VERIFICATION, TRAINING, SKILL ACQUISITION PROGRAMME)	1,502,269,995
116	<b>DEPARTMENT OF STATE SECURITY</b>	<b>28,611,520,421</b>
117	PENSIONS (INCLUDING ARREARS)	27,625,927,433
118	PENSION RUNNING COST	763,883,800
119	VERIFICATION EXERCISE	221,709,188
	<b>NIGERIA INTELLIGENCE AGENCY</b>	<b>23,538,022,433</b>
120	PENSIONS/DEPENDANTS BENEFITS	15,450,070,461
121	PENSION RUNNING COST	1,000,000,000
122	GRATUITY/LONG SERVICE SEVERANCE PACKAGE	7,087,951,972
	<b>PENSION TRANSITIONAL ARRANGEMENT DIRECTORATE</b>	<b>23,287,656,970</b>
123	IMPLEMENTATION OF NEW APPROVED PENSION RATES	23,287,656,970
	<b>POLICE PENSIONS AND GRATUITIES</b>	<b>18,533,472,974</b>
124	PENSIONS	18,319,909,320
125	PENSION RUNNING COST	213,563,654
	<b>CUSTOMS, IMMIGRATION AND PRISONS PENSION OFFICE</b>	<b>18,409,612,175</b>
126	PENSIONS	15,555,890,712
127	PENSION RUNNING COST	222,293,420
128	GRATUITIES AND DEATH BENEFITS	80,126,888
129	PENSION FOR RETIRED CGs AND DCGs	2,551,301,155
	<b>UNIVERSITIES PENSION INCLUDING ARREARS</b>	<b>13,120,357,752</b>
130	PENSIONS	13,120,357,752
	<b>PARASTATALS PENSION AND RAILWAY PENSIONS</b>	<b>194,686,375,535</b>
131	PENSIONS	105,661,866,691
132	PENSION RUNNING COST	1,732,210,737
133	UNFUNDED LIABILITIES	87,292,298,107
	<b>NELMCO</b>	<b>17,548,870,129</b>
134	NELMCO PENSIONS/ARREARS	17,548,870,129
	<b>NATIONAL PENSION COMMISSION (PENCOM)</b>	<b>427,039,429,838</b>
135	PAYMENT OF GRATUITY TO CIVIL SERVANTS	32,900,000,000

136	PAYMENT INTO REDEMPTION FUND	62,249,182,917
137	PENSION PROTECTION FUND	233,714,337,504
138	PENSION INCREASE DUE TO 2024 CONSEQUENTIAL ADJUSTMENT	67,722,681,600
139	2.5% SHORTFALL FOR EMPLOYER PENSION CONTRIBUTION FOR OMITTED TERTIARY INSTITUTION APRIL 2017 - DECEMBER 2021	16,170,030,956
140	BENEFITS OF RETIRED PROFESSORS INCLUDING SHORTFALL OF 2012 - 2016	14,283,196,861
	<b>OTHER PENSIONS</b>	<b>20,964,110,103</b>
141	BENEFITS OF RETIRED HEADS OF SERVICE AND PERMANENT SECRETARIES	10,505,814,220
142	SEVERANCE BENEFITS TO RETIRED HEADS OF GOVERNMENT AGENCIES AND PARASTATALS	1,000,000,000
143	ENTITLEMENTS OF FORMER PRESIDENTS/HEADS OF STATES AND VICE PRESIDENTS/CHIEF OF GENERAL STAFF	2,300,000,000
144	OUTSTANDING RETIREMENT BENEFIT AND LENGTH OF SERVICE ALLOWANCE FOR 2023, 2024 AND 2025 FOR THE ECONOMIC AND FINANCIAL CRIME COMMISSION (EFCC)	7,158,295,883
	<b>OTHER SERVICE - WIDE VOTES</b>	<b>2,327,365,289,584</b>
145	PAYMENT OF OUTSTANDING DEATH BENEFIT TO CIVIL SERVANTS	4,266,257,523
146	PAYMENT OF OUTSTANDING DEATH BENEFIT TO POLICE	5,000,000,000
147	GROUP LIFE ASSURANCE FOR ALL MDAs INCLUDING DSS/CORPERS PLUS ADMINISTRATION/MONITORING	17,313,619,734
148	INSURANCE OF FGN SENSITIVE ASSETS	12,420,122,743
149	PAYMENT FOR PROMOTION AND SALARY ARREARS	150,000,000,000
150	ARREARS DUE TO MINIMUM WAGE RELATED ADJUSTMENTS	845,284,513,819
151	MILITARY OPERATIONS: LAFIYA DOLE & OTHER OPERATIONS OF THE ARMED FORCES	100,000,000,000
152	SETTLEMENT OF MDAs ELECTRICITY BILLS DEBTS	15,000,000,000
153	IPPIS CAPTURING/MONITORING	1,000,000,000
154	MARGIN FOR INCREASES IN COSTS AND RECURRENT ADJUSTMENT COSTS	12,000,000,000
155	PRESIDENTIAL AMNESTY PROGRAMME: REINTEGRATION OF TRANSFORMED EX- MILITANTS	115,000,000,000
156	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
157	NATIONAL SOCIAL INVESTMENT PROGRAMME AGENCY - RECURRENT	200,000,000,000
158	CONTINGENCY (RECURRENT)	36,000,000,000
159	INTERNATIONAL SPORTING COMPETITIONS	5,000,000,000
160	TSA OPERATIONS	2,000,000,000
161	CONTRIBUTIONS TO INTERNATIONAL ORGANISATIONS	52,945,136,900
162	GAVI/IMMUNISATION	250,959,396,330
163	MALARIA VACCINATION OF INFANTS	12,547,969,830

164	HUMAN CAPITAL DEVELOPMENT PROGRAMME SECRETARIAT	2,240,000,000
165	PRESIDENTIAL WOMEN'S HEALTH TRANSFORMATION INITIATIVE - RECURRENT (OSSAP-WH)	1,540,000,000
166	POLICE OPERATIONS FUND	50,000,000,000
167	NIGERIA SECURITY AND CIVIL DEFENCE CORPS - SPECIAL OPERATIONS FUND	15,000,000,000
168	DSS - SPECIAL OPERATIONS FUND	30,000,000,000
169	NATIONAL POVERTY REDUCTION WITH GROWTH STRATEGY (FGN COMMITMENT, INCLUDING NSIP UPSCALING)	100,000,000,000
170	PROVISION FOR CORP MEMBERS NHIS	5,000,000,000
171	OFFICE OF THE SPECIAL ADVISER ON POLICY AND COORDINATION	2,730,255,000
172	NATIONAL HOME GROWN SCHOOL FEEDING PROGRAMME (NHGSFP)	100,000,000,000
173	NEW MDAs TAKE-OFF GRANT (RECURRENT) - 15Nos MOST IN HEALTH AND EDUCATION	41,121,042,850
174	PRESIDENTIAL REVENUE MONITORING & RECONCILIATION COMMITTEE (RECURRENT)	5,778,000,000
175	ELECTORAL ADJUDICATION AND POST ELECTION PROVISION	135,218,974,855
	<b>TOTAL CRF CHARGES:</b>	<b>3,703,865,365,377</b>
	<b>TOTAL RECURRENT (NON-DEBT)</b>	<b>15,427,257,802,407</b>
	<b>SCHEDULE</b>	<b>2026 BUDGET PROPOSAL</b>
	<b>PART M - CAPITAL EXPENDITURE</b>	<b>=N=</b>
	<b>MINISTRY/DEPARMENT/AGENCY</b>	
	<b>EXECUTIVE:</b>	
176	PRESIDENCY	147,859,795,959
177	MINISTRY OF DEFENCE	466,304,756,899
178	MINISTRY OF FOREIGN AFFAIRS	70,339,718,477
179	FEDERAL MINISTRY OF INFORMATION AND NATIONAL ORIENTATION	44,119,347,771
180	FEDERAL MINISTRY OF ART, CULTURE AND CREATIVE ECONOMY	38,941,308,132
181	FEDERAL MINISTRY OF TOURISM	15,057,551,109
182	MINISTRY OF INTERIOR	60,870,127,338
183	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION	9,821,406,131
184	AUDITOR GENERAL FOR THE FEDERATION	4,854,988,680
185	MINISTRY OF POLICE AFFAIRS	61,463,608,673
186	FEDERAL MINISTRY OF COMMUNICATIONS, INNOVATION AND DIGITAL ECONOMY	21,652,484,687
187	NATIONAL SECURITY ADVISER	286,904,549,354
188	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	748,400,892
189	SECRETARY TO THE GOVERNMENT OF THE FEDERATION	202,270,462,965
190	FEDERAL MINISTRY OF SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS	5,425,111,318
191	FEDERAL MINISTRY OF LIVESTOCK	159,592,282,214

192	FEDERAL MINISTRY OF AGRICULTURE AND FOOD SECURITY	3,259,020,420,697
193	FEDERAL MINISTRY OF FINANCE	625,297,574,488
194	FEDERAL MINISTRY OF BUDGET AND ECONOMIC PLANNING	53,125,280,716
195	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT	124,782,917,010
196	FEDERAL MINISTRY OF LABOUR AND EMPLOYMENT	643,362,264,672
197	FEDERAL MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY	1,832,400,809,967
198	FEDERAL MINISTRY OF TRANSPORTATION	423,031,224,488
199	FEDERAL MINISTRY OF MARINE AND BLUE ECONOMY	199,958,709,056
200	FEDERAL MINISTRY OF AVIATION AND AEROSPACE	70,192,789,683
201	FEDERAL MINISTRY OF POWER	434,673,108,221
202	MINISTRY OF PETROLEUM RESOURCES	15,119,745,188
203	FEDERAL MINISTRY OF STEEL DEVELOPMENT	7,469,038,708
204	FEDERAL MINISTRY OF SOLID MINERALS DEVELOPMENT	148,030,456,628
205	FEDERAL MINISTRY OF WORKS	3,174,611,665,457
206	FEDERAL MINISTRY OF HOUSING AND URBAN DEVELOPMENT	134,129,545,275
207	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	1,454,429,890
208	FISCAL RESPONSIBILITY COMMISSION	848,043,502
209	FEDERAL MINISTRY OF WATER RESOURCES AND SANITATION	582,346,197,550
210	FEDERAL MINISTRY OF JUSTICE	44,065,152,492
211	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	5,204,476,168
212	FEDERAL CAPITAL TERRITORY ADMINISTRATION	460,737,525,183
213	FEDERAL MINISTRY OF NIGER DELTA DEVELOPMENT	19,317,686,997
214	FEDERAL MINISTRY OF YOUTH	20,197,216,637
215	NATIONAL SPORTS COMMISSION HQTRS	201,089,295,467
216	FEDERAL MINISTRY OF WOMEN AFFAIRS	58,304,108,799
217	FEDERAL MINISTRY OF EDUCATION	655,823,091,110
218	FEDERAL MINISTRY OF HEALTH AND SOCIAL WELFARE	1,225,103,984,786
219	FEDERAL MINISTRY OF ENVIRONMENT	72,580,136,839
220	NATIONAL POPULATION COMMISSION	12,794,316,285
221	MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION	235,788,287,647
	<b>SUB-TOTAL: EXECUTIVE</b>	<b>16,337,085,400,205</b>
	<b>FEDERAL EXECUTIVE BODIES:</b>	
222	CODE OF CONDUCT BUREAU	9,274,196,706
223	CODE OF CONDUCT TRIBUNAL	423,926,103
224	FEDERAL CHARACTER COMMISSION	409,042,109
225	FEDERAL CIVIL SERVICE COMMISSION	509,544,220
226	POLICE SERVICE COMMISSION	414,315,906

227	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	641,284,628
	<b>SUB-TOTAL: FEDERAL EXECUTIVE BODIES</b>	<b>11,672,309,672</b>
228	<b>GOVERNMENT-OWNED ENTERPRISES – CAPITAL</b>	<b>2,961,260,184,710</b>
229	<b>DEVELOPMENT LEVY - CAPITAL</b>	<b>1,804,541,918,453</b>
	<b>SCHEDULE</b>	<b>2026 BUDGET PROPOSAL</b>
	<b>MULTILATERAL/BILATERAL LOAN FUNDED PROJECTS</b>	<b>=N=</b>
230	FEDERAL MINISTRY OF COMMUNICATIONS, INNOVATION AND DIGITAL ECONOMY	30,000,000,000
231	FEDERAL MINISTRY OF AGRICULTURE AND FOOD SECURITY	168,126,816,765
232	FEDERAL MINISTRY OF WOMEN AFFAIRS	107,175,000,000
233	FEDERAL MINISTRY OF EDUCATION	30,644,312,730
234	FEDERAL MINISTRY OF ENVIRONMENT	45,000,000,000
235	FEDERAL MINISTRY OF FINANCE	182,288,976,645
236	FEDERAL MINISTRY OF BUDGET AND ECONOMIC PLANNING	381,052,069,410
237	FEDERAL MINISTRY OF HEALTH AND SOCIAL WELFARE	25,896,462,000
238	FEDERAL MINISTRY OF POWER	686,710,616,937
239	FEDERAL MINISTRY OF WATER RESOURCES AND SANITATION	24,118,500,360
240	FEDERAL MINISTRY OF WORKS	367,902,737,115
	<b>TOTAL: MULTILATERAL/BILATERAL LOAN FUNDED PROJECTS</b>	<b>2,048,915,491,962</b>
	<b>CAPITAL SUPPLEMENTATION</b>	
241	FGN SPECIAL INTERVENTION PROGRAMME: SOCIAL HOUSING (FAMILY HOMES FUND)	14,000,000,000
242	NIGERIA YOUTH INVESTMENT FUND	25,000,000,000
243	COUNTERPART FUNDING FOR DONOR SUPPORTED PROGRAMMES, INCLUDING GLOBAL FUND	7,416,508,000
244	PROVISION FOR 2024 OUTSTANDING CONTRACTOR'S LIABILITIES	1,300,000,000,000
245	PAYMENT OF LOCAL CONTRACTORS' DEBTS/OTHER LIABILITIES	100,000,000,000
246	GALAXY BACKBONE	10,000,000,000
247	IPPIS CAPITAL - PAYROLL	1,500,000,000
248	OSSAP - SDGs: SDG PROJECTS 1	67,021,087,924
249	ZONAL INTERVENTION PROJECTS	100,000,000,000
250	FEDERAL GOVERNMENT STAFF HOUSING LOANS BOARD	2,500,000,000
251	SUBSCRIPTION TO SHARES IN INTERNATIONAL ORGANISATIONS	30,000,000,000
252	NATIONAL DEVELOPMENT PLANS (FMBEP)	1,500,000,000
253	CONTINGENCY (CAPITAL)	200,000,000,000
254	AID AND GRANTS FUNDED PROJECTS	1,367,151,828,000
255	NAF OUTSTANDING OBLIGATIONS ON SPARES, ARMS AND AMMUNITION FOR T-129 ATAK HELICOPTER AND 3X MI-35 HELICOPTER	110,305,719,176

256	PRESIDENTIAL ENABLING BUSINESS ENVIRONMENT COUNCIL (PEBEC)	1,000,000,000
257	PRESIDENTIAL WOMEN'S HEALTH TRANSFORMATION INITIATIVE (OSSAP-WH)	4,460,000,000
258	DOMESTIC COFINANCING TO SUPPORT THE NATIONAL RESPONSE TO HIV/AIDS, TUBERCULOSIS AND MALARIA	22,680,000,000
259	REFUND OF BORROWED FUNDS FROM THE EDUCATION TAX POOL (TETFUND)	12,899,000,000
260	TRANSFER TO HYPPADEC	3,000,000,000
261	NATIONAL POVERTY REDUCTION WITH GROWTH STRATEGY (FGN COMMITMENT, INCLUDING NSIP UPSCALING)	150,000,000,000
262	RECAPITALISATION OF MINISTRY OF FINANCE INCORPORATED (MOFI)	20,000,000,000
263	GIFMIS CAPITAL	15,258,825,876
264	OFFICE OF THE SPECIAL ADVISER ON POLICY AND COORDINATION	1,000,000,000
265	PRESIDENTIAL COMMITTEE ON HEALTH SECTOR REFORM	500,000,000
266	NATIONAL SOCIAL INVESTMENT PROGRAMME AGENCY	2,000,000,000
267	CONSUMER CREDIT FUND	80,000,000,000
268	INFRASTRUCTURE PROJECT PREPARATION FUND (FMBEP)	21,000,000,000
269	MORTGAGE DEVELOPMENT/PROMOTION FUND	65,000,000,000
270	OFFICE OF THE PRESIDENTIAL ADVISER ON ENERGY	1,000,000,000
271	CLEAN ENERGY TRANSITION INITIATIVES: DEVELOPMENT OF LOCAL INFRASTRUCTURE, CONVERSION TO CNG, ELECTRIC VEHICLES, ETC	80,000,000,000
272	NIGERIA INTELLIGENCE AGENCY (NIA) HOSPITAL	208,049,108,010
273	FEDERAL INLAND REVENUE SERVICE (FIRS) BUILDING	50,000,000,000
274	PRESIDENTIAL REVENUE MONITORING & RECONCILIATION COMMITTEE (CAPITAL)	280,000,000
275	NIGERIA GROWTH INVESTMENT FUND	85,000,000,000
276	NIGERIA DEVELOPMENT FINANCE CORPORATION	85,000,000,000
277	ECONOMIC TRANSFORMATION FINANCE PROGRAMME	80,000,000,000
278	CAPITALISATION OF INFRACO	20,000,000,000
279	SAFE SCHOOL INITIATIVE	5,000,000,000
280	NEW MDAs TAKE-OFF GRANT (CAPITAL) - 12Nos MOST IN HEALTH AND EDUCATION	19,500,000,000
281	PRESIDENTIAL AIR FLEET LOGISTICS AND MANAGEMENT INCLUDING OPERATION OF NATIONAL FOREST GUARD	283,850,000,000
282	LAGOS GREENLINE - COUNTERPART FUNDING (MOFI) -RENEWED HOPE INFRASTRUCTURE PROJECT	170,000,000,000
283	KANO LIGHT RAIL - COUNTERPART FUNDING (MOFI) - RENEWED HOPE INFRASTRUCTURE PROJECT	120,000,000,000

284	KADUNA LIGHT RAIL - COUNTERPART FUNDING (MOFI) RENEWED HOPE INFRASTRURE PROJECT	125,000,000,000
285	OGUN LIGHT RAIL - COUNTERPART FUNDING (MOFI) - RENEWED HOPE INFRASTRUCTURE PROJECT	50,000,000,000
286	ENUGU LIGHT RAIL - FEASIBILITY STUDY FUNDING (MOFI) - RENEWED HOPE INFRASTRUCTURE PROJECT	4,000,000,000
287	MAIDUGURI LIGHT RAIL - FEASIBILITY STUDY FUNDING (MOFI) -RENEWED HOPE INFRASTRUCTURE PROJECT	4,000,000,000
288	NARROW GAUGE (NATIONWIDE - FEASIBILITY STUDY FUNDING (MOFI) - RENEWED HOPE INFRASTRUCTURE PROJECT:	5,600,000,000
289	FEASIBILITY STUDIES FOR CALABAR - MAIDUGURI CORRIDOR AND MAIDUGURI - SOKOTO SUPERHIGHWAY (MOFI) - RENEWED HOPE INFRASTRUCTURE PROJECT:	8,960,000,000
290	COUNTERPART FUNDING FOR NIGERIA - UNITED STATES MEMORANDUM ON HEALTH SECTOR INTERVENTION	482,758,620,690
291	2025 OUSTANDING LEGACY OBLIGATION	3,500,395,470,119
	<b>TOTAL CAPITAL SUPPLEMENTATION:</b>	<b>9,123,586,167,795</b>
	<b>TOTAL CAPITAL EXPENDITURE</b>	<b>32,287,061,472,797</b>
	<b>AGGREGATE EXPENDITURE</b>	<b>68,323,309,818,667</b>

**1. Issue and appropriation of N68,303,309,818,667 from the Consolidated Revenue Fund for 2026**

(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 2026, the sums specified by the warrants, not exceeding in the aggregate the sum of N68,303,309,818,667 (Sixty Eight Trillion, Three Hundred and Three Billion, Three Hundred and Nine Million, Eight Hundred and Eighteen Thousand, Six Hundred and Sixty-Seven Naira) only, for the year ending on the 31st day of December, 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.

**2. Release of funds from the Consolidated Revenue Fund**

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

- (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**

- (i) 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.
- (ii) The detailed estimates of expenditure are set out in the Second Schedule to this Bill.

**11. Detailed Estimates**

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, 2026 when assented to

**13. Short Title**

This Bill may be cited as the Appropriation Bill 2026.

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# COMMITTEE MEETINGS

S/N	Committee	Date	Time	Venue
1.	Rules and Business	Tuesday 31 March 2026	3.00 p.m.	Committee Room 06 (White House) Assembly Complex