



APPROPRIATION BILL 2025

Section		
1	Issue and appropriation of =N=49,740,165,355,396 from the Consolidated Revenue Fund of the Federation for 2025.	
2	Release of funds from the Consolidated Revenue Fund of the Federation.	
3	Virement	
4	Interpretation	
5	Short Title	
	<p>A Bill for an Act to authorise the issue from the Consolidated Revenue Fund of the Federation the total sum of =N=49,740,165,355,396 (Forty Nine Trillion, Seven Hundred and Forty Billion, One Hundred and Sixty-Five Million, Three Hundred and Fifty-Five Thousand, Three Hundred and Ninety-Six Naira) only, of which =N=4,435,761,358,925 ** (Four Trillion, Four Hundred and Thirty-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=16,327,142,689,549 (Sixteen Trillion, Three Hundred and Twenty-Seven Billion, One Hundred and Forty-Two Million, Six Hundred and Eighty-Nine Thousand, Five Hundred and Forty-Nine Naira) only is for Debt Service, =N=14,123,544,196,406 (Fourteen Trillion, One Hundred and Twenty-Three Billion, Five Hundred and Forty-Four Million, One Hundred and Ninety-Six Thousand, Four Hundred and Six Naira) only is for Recurrent (Non-Debt) Expenditure while the sum of =N=14,853,717,110,517 (Fourteen Trillion, Eight Hundred and Fifty-Three Billion, Seven Hundred and Seventeen Million, One Hundred and Ten Thousand, Five Hundred and Seventeen Naira) only is for contribution to the Development Fund for Capital Expenditure for the year ending on the 31st day of December, 2025.</p>	
Note		
**	<i>Statutory Transfers include =N=3,005,244,648,029 of capital expenditure which added to the =N=14,853,717,110,517 will give the aggregate capital expenditure of =N=17,858,961,758,546</i>	
	BE IT ENACTED by the National Assembly of the Federal Republic of Nigeria as follows: -	
1	(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 =N=49,740,165,355,396 (Forty Nine Trillion, Seven Hundred and Forty Billion, One Hundred and Sixty-Five Million, Three Hundred and Fifty-Five Thousand, Three Hundred and Ninety-Six Naira) only, for the year ending on the 31st day of December, 2025.	Issue and appropriation of =N=49,740,165,355,396 from the Consolidated Revenue Fund for 2025
	(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	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.	Release of funds from the Consolidated Revenue Fund
3	In the event that the implementation of any of the projects intended to be undertaken under this Bill cannot be completed without virement, such virement shall only be effected with the prior approval of the National Assembly.	Virement
4	For the purposes of this Bill the term "schedule" includes the detailed estimates of expenditure attached thereto	Interpretation
5	This Bill may be cited as the Appropriation Bill 2025.	Short Title
SCHEDULE		2025 BUDGET PROPOSAL
		=N=
HEAD	REVENUES	
PART A	FGN SHARE OF GROSS FEDERATION REVENUES	34,388,068,745,178
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 Fedration Revenues)	7,521,759,160
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)	2,870,272,747,017
PART I	OTHERS	1,459,275,141,443
	AGGREGATE REVENUES/INFLOW	36,352,202,174,299
	EXPENDITURES	
PART J	STATUTORY TRANSFERS	4,435,761,358,925
PART K	DEBT SERVICE / SINKING FUND	16,327,142,689,549
PART L	RECURRENT (NON-DEBT) EXPENDITURE	14,123,544,196,406
PART M	CAPITAL EXPENDITURE	14,853,717,110,517
	AGGREGATE EXPENDITURE	49,740,165,355,396
	SURPLUS / DEFICIT	(13,387,963,181,097)
	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	3,799,281,435,450
	AGGREGATE FINANCING ITEMS	13,387,963,181,097
SCHEDULE		
PART A - FGN SHARE OF GROSS FEDERATION REVENUES		
HEAD	SHARE OF FEDERATION REVENUES	
1	FEDERAL GOVERNMENT SHARE OF MAIN POOL	33,228,328,667,660
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	34,388,068,745,178
PART B - DEDUCTIONS		
HEAD	DEDUCTIONS	
4	OIL & 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	
	PART H - GOVERNMENT-OWNED ENTERPRISES	
21	GOVERNMENT-OWNED ENTERPRISES	4,069,565,246,556
22	GOEs OPERATING SURPLUS (80% OF WHICH IS CAPTURED IN INDEPENDENT REVENUE)	(1,199,292,499,539)
	TOTAL - GOEs REVENUE (NET OF OPERATING SURPLUS)	2,870,272,747,017
	SCHEDULE	
	PART I - OTHERS	
HEAD	OTHERS	
23	EDUCATION TAX (TETFUND)	990,000,000,000
24	SIGNATURE BONUS / RENEWALS	-
25	SHARE OF OIL PRICE ROYALTY	386,570,896,585
26	RECOVERIES, ASSETS AND FINES	82,704,244,858
	TOTAL - OTHERS	1,459,275,141,443
	SCHEDULE	
	PART J - STATUTORY TRANSFERS	
HEAD	STATUTORY TRANSFERS	
27	NATIONAL JUDICIAL COUNCIL	341,625,739,236
28	NIGER - DELTA DEVELOPMENT COMMISSION	776,533,344,370
29	SOUTH - EAST DEVELOPMENT COMMISSION	341,271,399,390
30	NORTH - WEST DEVELOPMENT COMMISSION	585,932,761,118

31	SOUTH - WEST DEVELOPMENT COMMISSION	498,402,761,042
32	UNIVERSAL BASIC EDUCATION COMMISSION	596,842,245,271
33	NATIONAL ASSEMBLY	344,852,880,669
34	PUBLIC COMPLAINTS COMMISSION	14,460,000,000
35	INDEPENDENT NATIONAL ELECTORAL COMMISSION (INEC)	40,000,000,000
36	NATIONAL HUMAN RIGHTS COMMISSION	8,000,000,000
37	NORTH EAST DEVELOPMENT COMMISSION	290,997,982,557
38	BASIC HEALTH CARE PROVISION FUND	298,421,122,636
39	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURE (NASENI)	298,421,122,636
	TOTAL - STATUTORY TRANSFERS	4,435,761,358,925
	SCHEDULE	
	PART K - DEBT SERVICE	
HEAD	DEBT SERVICE	
40	DOMESTIC DEBTS (INCLUDING WAYS AND MEANS)	8,200,775,167,822
41	FOREIGN DEBTS	7,696,099,292,112
	SUB-TOTAL	15,896,874,459,934
HEAD	SINKING FUND:	
42	SINKING FUND TO RETIRE MATURING PROMISORY NOTES	430,268,229,614
	SUB-TOTAL	430,268,229,614
	TOTAL - DEBT SERVICE	16,327,142,689,548

SCHEDULE		
PART I - RECURRENT (NON-DEBT) EXPENDITURE		
HEAD	MINISTRY/DEPARTMENT/AGENCY	
EXECUTIVE:		
43	PRESIDENCY	111,093,548,823
44	MINISTRY OF DEFENCE	2,341,367,693,324
45	MINISTRY OF FOREIGN AFFAIRS	286,886,614,404
46	FEDERAL MINISTRY OF INFORMATION AND NATIONAL ORIENTATION	75,883,652,432
47	FEDERAL MINISTRY OF ART, CULTURE AND CREATIVE ECONOMY	31,354,457,523
48	FEDERAL MINISTRY OF TOURISM	5,240,845,125
49	MINISTRY OF INTERIOR	648,835,959,163
50	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION	15,678,880,226
51	AUDITOR GENERAL FOR THE FEDERATION	10,556,143,809
52	MINISTRY OF POLICE AFFAIRS	1,201,047,747,150
53	FEDERAL MINISTRY OF COMMUNICATIONS, INNOVATION AND DIGITAL ECONOMY	33,484,103,305
54	NATIONAL SECURITY ADVISER	320,474,644,920
55	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	2,120,011,229
56	SECRETARY TO THE GOVERNMENT OF THE FEDERATION	139,775,826,622
57	FEDERAL MINISTRY OF SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS	8,972,842,296
58	FEDERAL MINISTRY OF LIVESTOCK	1,800,000,000
59	FEDERAL MINISTRY OF AGRICULTURE AND FOOD SECURITY	155,355,615,423
60	FEDERAL MINISTRY OF FINANCE	60,400,643,703
61	FEDERAL MINISTRY OF BUDGET AND ECONOMIC PLANNING	20,437,820,195
62	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT	30,932,421,041
63	FEDERAL MINISTRY OF LABOUR AND EMPLOYMENT	31,205,381,310
64	FEDERAL MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY	84,106,080,408
65	FEDERAL MINISTRY OF TRANSPORTATION	32,927,434,438
66	FEDERAL MINISTRY OF MARINE AND BLUE ECONOMY	2,577,230,624
67	FEDERAL MINISTRY OF AVIATION AND AEROSPACE	12,919,082,529
68	FEDERAL MINISTRY OF POWER	10,484,461,172
69	MINISTRY OF PETROLEUM RESOURCES	46,401,930,411
70	FEDERAL MINISTRY OF STEEL DEVELOPMENT	15,703,440,944
71	FEDERAL MINISTRY OF SOLID MINERALS DEVELOPMENT	6,729,321,610
72	FEDERAL MINISTRY OF WORKS	45,885,596,131
73	FEDERAL MINISTRY OF HOUSING AND URBAN DEVELOPMENT	9,985,770,068
74	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	2,113,448,941
75	FISCAL RESPONSIBILITY COMMISSION	1,100,162,768
76	FEDERAL MINISTRY OF WATER RESOURCES AND SANITATION	22,752,489,822
77	FEDERAL MINISTRY OF JUSTICE	75,007,433,291
78	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	14,433,826,609
79	FEDERAL CAPITAL TERRITORY ADMINISTRATION	-
80	FEDERAL MINISTRY OF NIGER DELTA DEVELOPMENT	4,839,308,211
81	FEDERAL MINISTRY OF YOUTH	442,270,719,594
82	FEDERAL MINISTRY OF SPORTS DEVELOPMENT	15,254,391,887
83	FEDERAL MINISTRY OF WOMEN AFFAIRS	3,748,071,686
84	FEDERAL MINISTRY OF EDUCATION	1,159,488,586,599
85	FEDERAL MINISTRY OF HEALTH AND SOCIAL WELFARE	957,498,152,213
86	FEDERAL MINISTRY OF ENVIRONMENT	46,285,717,864
87	NATIONAL POPULATION COMMISSION	17,934,027,515
88	MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION	15,573,460,929
	SUB-TOTAL: EXECUTIVE	8,578,924,998,287
FEDERAL EXECUTIVE BODIES:		
89	CODE OF CONDUCT BUREAU	6,235,304,053
90	CODE OF CONDUCT TRIBUNAL	1,755,132,339
91	FEDERAL CHARACTER COMMISSION	6,408,114,300
92	FEDERAL CIVIL SERVICE COMMISSION	2,303,038,547
93	POLICE SERVICE COMMISSION	1,965,912,104
94	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	4,665,432,836
	SUB-TOTAL: FEDERAL EXECUTIVE BODIES	23,332,934,179
	GOVERNMENT OWNED ENTERPRISES - RECURRENT	1,909,617,780,421

	TETFUND (RECURRENT)	49,500,000,000
	SCHEDULE	
	PENSION, GRATUITIES AND RETIREES BENEFITS	
	TOTAL ALLOCATION:	1,444,017,441,338
	OFFICE OF THE HEAD OF CIVIL SERVICE (CIVILIAN PENSION)	46,614,759,908
95	PENSIONS	30,793,274,135
96	PENSION RUNNING COST	615,865,483
97	UNFUNDED LIABILITIES	10,000,000,000
98	PENSION INCREMENT ARREARS - 2024	5,205,620,291
	MILITARY PENSIONS AND GRATUITIES (DMP)	383,966,663,210
95	PENSIONS AND GRATUITIES	228,456,002,727
96	EXPECTED RETIREES	66,854,132,300
97	DEATH BENEFITS	35,931,960,305
98	ADMINISTRATIVE CHARGES	434,049,830
99	PENSION RUNNING COST	596,500,031
100	MEDICAL RETIREES	870,874,885
101	ARREARS OF GRATUITIES (JAN 2019 - DEC 2021)	2,795,782,893
102	ARREARS OF PENSIONS (JAN 2019 - DEC 2021)	1,863,962,589
103	ARREARS OF DEATH BENEFITS (JAN 2019 - DEC 2021)	2,217,738,323
104	VERIFICATION EXERCISE	814,000,000
105	SECURITY DEBARMENT ALLOWANCE (INCLUDING ARREARS FOR 2017, 2018 AND 2019)	43,131,659,328
	NHIS - MILITARY RETIREES	3,571,846,330
106	NHIS - MILITARY RETIREES - INCLUDING ARREARS	3,571,846,330
107	DIA CIVILIAN STAFF PENSION AND GRATUITIES	5,434,999,446
108	PENSION	644,377,871
109	GRATUITY	3,850,766,411
110	ADMINISTRATIVE CHARGES (INCLUDING VERIFICATION)	609,514,428
111	ARREARS OF PENSION (MINIMUM WAGE AND CONSEQUENTIAL ADJUSTMENT)	330,340,735
	DEPARTMENT OF STATE SECURITY	24,840,738,683
112	PENSIONS (INCLUDING ARREARS)	21,241,990,683
113	PENSION RUNNING COST	413,660,000
114	VERIFICATION EXERCISE	211,520,000
115	ARREARS OF PENSION (MINIMUM WAGE ADJUSTMENT AUG - DEC- 2024)	821,248,000
116	MINIMUM WAGE ADJUSTMENTS FOR 2025	2,152,320,000
	NIGERIA INTELLIGENCE AGENCY	20,419,974,385
117	PENSIONS/DEPENDANTS BENEFITS	11,528,823,432
118	PENSION RUNNING COST	1,000,000,000
119	GRATUITY/LONG SERVICE SEVERANCE PACKAGE	4,019,599,606
120	ARREARS OF PENSION (MINIMUM WAGE ADJUSTMENT)	2,027,300,000
121	ARREARS OF GRATUITY (MINIMUM WAGE ADJUSTMENT)	1,844,251,348
	PENSION TRANSITIONAL ARRANGEMENT DIRECTORATE	42,718,858,001
122	DEFUNCT PRIVATISED AGENCIES PENSION	631,245,316
123	PENSION INCREMENT ARREARS - (JAN - DEC 2024)	20,785,481,210
124	PENSION RUNNING COST	1,484,677,229
125	UNFUNDED LIABILITIES	19,817,454,246
	POLICE PENSIONS AND GRATUITIES	10,455,196,504
126	PENSIONS	8,808,353,829
127	PENSION RUNNING COST	176,167,077
128	PENSION INCREMENT ARREARS - 2024	1,470,675,599
	CUSTOMS, IMMIGRATION AND PRISONS PENSION OFFICE	13,845,063,323
129	PENSIONS	9,514,588,615
130	PENSION RUNNING COST	190,291,772
131	PENSION FOR RETIRED CGs AND DCGs	2,551,301,155
132	PENSION INCREMENT ARREARS - 2024	1,588,881,781
	UNIVERSITIES PENSION INCLUDING ARREARS	10,313,472,286
133	PENSIONS	10,313,472,286
	PARASTATALS PENSION AND RAILWAY PENSIONS	43,472,254,879
134	PENSIONS	43,472,254,879
	SCHEDULE	

	NELMCO	19,816,888,983
135	NELMCO PENSIONS/ARREARS	19,816,888,983
136	PENSION RUNNING COST	-
	NATIONAL PENSION COMMISSION (PENCOM)	804,740,911,178
137	ARREARS OF PENSION LIABILITIES	-
138	PAYMENT INTO REDEMPTION FUND	182,149,887,249
139	PENSION PROTECTION FUND	221,541,063,603
140	INCREASE IN PENSION (2007, 2010, 2019 AND 2024)	387,542,484,901
141	BENEFITS OF RETIRED PROFESSORS	13,507,475,424
	OTHER PENSIONS	13,805,814,220
142	BENEFITS OF RETIRED HEADS OF SERVICE AND PERMANENT SECRETARIES	10,505,814,220
143	SEVERANCE BENEFITS TO RETIRED HEADS OF GOVERNMENT AGENCIES AND PARASTATALS	1,000,000,000
144	ENTITLEMENTS OF FORMER PRESIDENTS/HEADS OF STATES AND VICE PRESIDENTS/CHIEF OF GENERAL STAFF	2,300,000,000
	OTHER SERVICE - WIDE VOTES	2,118,151,042,182
145	PAYMENT OF OUTSTANDING DEATH BENEFIT TO CIVIL SERVANTS	4,266,257,523
146	PAYMENT OF OUTSTANDING DEATH BENEFIT TO POLICE	3,500,000,000
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	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	65,000,000,000
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	EMPLOYEE COMPENSATION ACT - EMPLOYEES COMPENSATION FUND	4,000,000,000
162	CONTRIBUTIONS TO INTERNATIONAL ORGANISATIONS	41,290,858,950
163	GAVI/IMMUNISATION	188,472,771,130
164	MALARIA VACCINATION OF INFANTS	41,024,707,626
165	VACCINES AND DEVICES TRACKING SYSTEM	2,240,000,000
164	POLICE OPERATIONS FUND	70,080,374,415
165	NIGERIA SECURITY AND CIVIL DEFENCE CORPS - SPECIAL OPERATIONS FUND	15,000,000,000
166	NATIONAL POVERTY REDUCTION WITH GROWTH STRATEGY (FGN COMMITMENT, INCLUDING NSIP UPSCALING)	100,000,000,000
165	PROVISION FOR CORP MEMBERS NHIS	5,000,000,000
166	NATIONAL SOCIAL INSURANCE TRUST FUND	71,749,561,242
167	PRESIDENTIAL POLICY COORDINATION OFFICE	2,730,255,000
166	NATIONAL HOME GROWN SCHOOL FEEDING PROGRAMME (NHGSFP)	100,000,000,000
167	PRESIDENTIAL REVENUE MONITORING & RECONCILIATION COMMITTEE (RECURRENT)	5,778,000,000
	TOTAL CRF CHARGES:	3,562,168,483,520
	TOTAL RECURRENT (NON-DEBT)	14,123,544,196,406
	SCHEDULE	
	PART M - CAPITAL EXPENDITURE	
	MINISTRY/DEPARMENT/AGENCY	
	EXECUTIVE:	
168	PRESIDENCY	55,663,079,953

169	MINISTRY OF DEFENCE	581,519,080,000
170	MINISTRY OF FOREIGN AFFAIRS	66,882,677,136
171	FEDERAL MINISTRY OF INFORMATION AND NATIONAL ORIENTATION	7,218,154,182
172	FEDERAL MINISTRY OF ART, CULTURE AND CREATIVE ECONOMY	9,853,796,911
173	FEDERAL MINISTRY OF TOURISM	895,148,650
174	MINISTRY OF INTERIOR	45,391,298,642
175	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION	10,863,983,783
176	AUDITOR GENERAL FOR THE FEDERATION	5,244,877,797
177	MINISTRY OF POLICE AFFAIRS	76,690,323,515
178	FEDERAL MINISTRY OF COMMUNICATIONS, INNOVATION AND DIGITAL ECONOMY	12,335,488,754
179	NATIONAL SECURITY ADVISER	274,550,298,564
180	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	1,069,144,132
181	SECRETARY TO THE GOVERNMENT OF THE FEDERATION	38,155,444,269
182	FEDERAL MINISTRY OF SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS	2,303,016,168
183	FEDERAL MINISTRY OF LIVESTOCK	10,000,000,000
184	FEDERAL MINISTRY OF AGRICULTURE AND FOOD SECURITY	242,503,717,206
185	FEDERAL MINISTRY OF FINANCE	872,959,383,798
186	FEDERAL MINISTRY OF BUDGET AND ECONOMIC PLANNING	14,280,781,105
187	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT	38,088,196,969
188	FEDERAL MINISTRY OF LABOUR AND EMPLOYMENT	14,874,579,229
189	FEDERAL MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY	69,194,013,340
190	FEDERAL MINISTRY OF TRANSPORTATION	223,803,230,485
191	FEDERAL MINISTRY OF MARINE AND BLUE ECONOMY	35,752,659,707
192	FEDERAL MINISTRY OF AVIATION AND AEROSPACE	93,034,413,832
193	FEDERAL MINISTRY OF POWER	531,519,240,348
194	MINISTRY OF PETROLEUM RESOURCES	1,861,392,208
195	FEDERAL MINISTRY OF STEEL DEVELOPMENT	8,326,039,050
196	FEDERAL MINISTRY OF SOLID MINERALS DEVELOPMENT	9,919,223,758
197	FEDERAL MINISTRY OF WORKS	926,164,472,063
198	FEDERAL MINISTRY OF HOUSING AND URBAN DEVELOPMENT	88,143,696,142
199	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	649,185,557
200	FISCAL RESPONSIBILITY COMMISSION	596,913,905
201	FEDERAL MINISTRY OF WATER RESOURCES AND SANITATION	114,079,434,606
202	FEDERAL MINISTRY OF JUSTICE	37,921,217,842
203	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	1,434,965,954
204	FEDERAL CAPITAL TERRITORY ADMINISTRATION	229,425,035,975
205	FEDERAL MINISTRY OF NIGER DELTA DEVELOPMENT	24,482,295,235
206	FEDERAL MINISTRY OF YOUTH	7,007,777,736
207	FEDERAL MINISTRY OF SPORTS DEVELOPMENT	79,692,614,436
208	FEDERAL MINISTRY OF WOMEN AFFAIRS	10,392,223,151
209	FEDERAL MINISTRY OF EDUCATION	551,088,225,518
210	FEDERAL MINISTRY OF HEALTH AND SOCIAL WELFARE	592,019,082,642
211	FEDERAL MINISTRY OF ENVIRONMENT	35,883,406,575
212	NATIONAL POPULATION COMMISSION	18,277,594,693
213	MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION	24,146,421,272
	SUB-TOTAL: EXECUTIVE	6,096,157,246,793
	FEDERAL EXECUTIVE BODIES:	
214	CODE OF CONDUCT BUREAU	13,248,852,437
215	CODE OF CONDUCT TRIBUNAL	605,608,719
216	FEDERAL CHARACTER COMMISSION	584,345,869
217	FEDERAL CIVIL SERVICE COMMISSION	713,647,367
218	POLICE SERVICE COMMISSION	591,879,863
219	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	916,120,895
	SUB-TOTAL: FEDERAL EXECUTIVE BODIES	16,660,455,149
220	GOVERNMENT-OWNED ENTERPRISES - CAPITAL	820,908,398,828
221	TETFUND CAPITAL	940,500,000,000
	SCHEDULE	
	MULTILATERAL/BILATERAL LOAN FUNDED PROJECTS	

222	FEDERAL MINISTRY OF COMMUNICATIONS, INNOVATION AND DIGITAL ECONOMY	436,849,045,400
223	FEDERAL MINISTRY OF AGRICULTURE AND FOOD SECURITY	238,216,689,480
224	FEDERAL MINISTRY OF WOMEN AFFAIRS	68,220,000,000
225	FEDERAL MINISTRY OF EDUCATION	210,554,927,730
226	FEDERAL MINISTRY OF ENVIRONMENT	37,500,000,000
227	FEDERAL CAPITAL TERRITORY ADMINISTRATION	256,647,829,400
228	FEDERAL MINISTRY OF FINANCE	256,962,025,065
229	FEDERAL MINISTRY OF BUDGET AND ECONOMIC PLANNING	3,542,211,180
230	FEDERAL MINISTRY OF HEALTH AND SOCIAL WELFARE	61,595,888,250
231	MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION	6,594,474,000
232	MINISTRY OF INTERIOR	436,849,045,400
233	FEDERAL MINISTRY OF POWER	1,544,786,301,045
234	FEDERAL MINISTRY OF WATER RESOURCES AND SANITATION	74,958,000,000
235	FEDERAL MINISTRY OF WORKS	166,004,998,500
	TOTAL: MULTILATERAL/BILATERAL LOAN FUNDED PROJECTS	3,799,281,435,450
	CAPITAL SUPPLEMENTATION	
236	FGN SPECIAL INTERVENTION PROGRAMME: SOCIAL HOUSING (FAMILY HOMES FUND)	7,000,000,000
237	NIGERIA YOUTH INVESTMENT FUND	25,000,000,000
238	COUNTERPART FUNDING FOR DONOR SUPPORTED PROGRAMMES, INCLUDING GLOBAL FUND	7,416,508,000
239	PAYMENT OF LOCAL CONTRACTORS' DEBTS/OTHER LIABILITIES	10,955,324,281
240	GALAXY BACKBONE	10,000,000,000
241	IPPIS CAPITAL - PAYROLL	1,500,000,000
242	OSSAP - SDGs: SDG PROJECTS 1	67,021,087,924
243	SPECIAL PROJECTS	761,966,018,054
244	RECAPITALISATION OF DEVELOPMENT FINANCE INSTITUTIONS	10,000,000,000
245	ZONAL INTERVENTION PROJECTS	100,000,000,000
246	FEDERAL GOVERNMENT STAFF HOUSING LOANS BOARD	2,500,000,000
247	SUBSCRIPTION TO SHARES IN INTERNATIONAL ORGANISATIONS	15,000,000,000
248	NATIONAL DEVELOPMENT PLANS (FMBEP)	1,500,000,000
249	CONTINGENCY (CAPITAL)	200,000,000,000
250	AID AND GRANTS FUNDED PROJECTS	761,905,057,500
251	PRESIDENTIAL ENABLING BUSINESS ENVIRONMENT COUNCIL (PEBEC)	1,000,000,000
252	REFUND OF BORROWED FUNDS FROM THE EDUCATION TAX POOL (TETFUND)	12,899,000,000
253	TRANSFER TO HYPPADEC	3,000,000,000
254	NATIONAL POVERTY REDUCTION WITH GROWTH STRATEGY (FGN COMMITMENT, INCLUDING NSIP UPSCALING)	150,000,000,000
255	RECAPITALISATION OF MINISTRY OF FINANCE INCORPORATED (MOFI)	20,000,000,000
256	FGN SHARE OF OIL PRICE ROYALTY TRANSFERRED TO NSIA	386,570,896,585
257	GIFMIS CAPITAL	15,258,825,876
258	PRESIDENTIAL POLICY COORDINATION OFFICE	1,000,000,000
259	PRESIDENTIAL COMMITTEE ON HEALTH SECTOR REFORM	500,000,000
260	NATIONAL SOCIAL INVESTMENT PROGRAMME AGENCY	2,000,000,000
261	CONSUMER CREDIT FUND	100,000,000,000
262	INFRASTRUCTURE PROJECT PREPARATION FUND (FMBEP)	21,000,000,000
263	MORTGAGE DEVELOPMENT/PROMOTION FUND	65,000,000,000
264	STUDENT LOAN SCHEME	50,000,000,000
265	OFFICE OF THE PRESIDENTIAL ADVISER ON ENERGY	1,000,000,000
266	CLEAN ENERGY TRANSITION INITIATIVES: DEVELOPMENT OF LOCAL INFRASTRUCTURE, CONVERSION TO CNG, ELECTRIC VEHICLES, ETC	80,000,000,000
267	NIGERIA INTELLIGENCE AGENCY (NIA) HOSPITAL	238,049,108,010
268	FEDERAL INLAND REVENUE SERVICE (FIRS) BUILDING	50,000,000,000
269	TAKE OFF GRANT FOR OBA SIKIRU KAYODE ADETONA SCHOOL OF GOVERNANCE STUDIES (OSKASGS) - NIPSS	887,748,066
270	PRESIDENTIAL REVENUE MONITORING & RECONCILIATION COMMITTEE (CAPITAL)	280,000,000
	TOTAL CAPITAL SUPPLEMENTATION:	3,180,209,574,296
	TOTAL CAPITAL EXPENDITURE	14,853,717,110,517

	AGGREGATE EXPENDITURE	49,740,165,355,396
EXPLANATORY MEMORANDUM		
<p>A Bill for an Act to authorise the issue from the Consolidated Revenue Fund of the Federation the total sum of =N=49,740,165,355,396 (Forty Nine Trillion, Seven Hundred and Forty Billion, One Hundred and Sixty-Five Million, Three Hundred and Fifty-Five Thousand, Three Hundred and Ninety-Six Naira) only, of which =N=4,435,761,358,925 (Four Trillion, Four Hundred and Thirty-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=16,327,142,689,549 (Sixteen Trillion, Three Hundred and Twenty-Seven Billion, One Hundred and Forty-Two Million, Six Hundred and Eighty-Nine Thousand, Five Hundred and Forty-Nine Naira) only is for Debt Service, =N=14,123,544,196,406 (Fourteen Trillion, One Hundred and Twenty-Three Billion, Five Hundred and Forty-Four Million, One Hundred and Ninety-Six Thousand, Four Hundred and Six Naira) only is for Recurrent (Non-Debt) Expenditure while the sum of =N=14,853,717,110,517 (Fourteen Trillion, Eight Hundred and Fifty-Three Billion, Seven Hundred and Seventeen Million, One Hundred and Ten Thousand, Five Hundred and Seventeen Naira) only is for contribution to the Development Fund for Capital Expenditure for the year ending on the 31st day of December, 2025.</p>		