



**HOUSE OF REPRESENTATIVES  
FEDERAL REPUBLIC OF NIGERIA  
SECOND SUPPLEMENTARY ORDER PAPER  
Thursday, 13 February, 2025**

---

**CONSIDERATION OF REPORT**

**Committee on Appropriations:**

**Hon. Abubakar Kabir Abubakar:**

“That the House do consider the Report of the Committee on Appropriations a Bill for an Act to authorise the issue from the Consolidated Revenue Fund of the Federation the total sum of ₦54,990,1 65,355, 396 (Fifty-Four Trillion, Nine Hundred and Ninety Billion One Hundred and Sixty-Five Million, Three Hundred and Fifty-Five Thousand, Three Hundred and Ninety-Six 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, N13,064,009,682,673 (Thirteen Trillion, Sixty-Four 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 N23,963, 251,624,250 (Twenty-Three Trillion, Nine Hundred and Sixty-Three Billion, Two Hundred and Fifty-One Million, Six Hundred and Twenty-Four Thousand, Two Hundred and Fifty Naira) only is for contribution to the |Development Fund for Capital Expenditure for the year ending on the 31 December, 2025 (HB. 2021) and approve recommendations therein” (*Laid: 19/12/2024*) – *Committee of Supply*

**issue from the Consolidated Revenue Fund of the Federation the total sum of ₦54,990,1 65,355, 396 (Fifty-Four Trillion, Nine Hundred and Ninety Billion One Hundred and Sixty-Five Million, Three Hundred and Fifty-Five Thousand, Three Hundred and Ninety-Six 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, N13,064,009,682,673 (Thirteen Trillion, Sixty-Four 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 N23,963, 251,624,250 (Twenty-Three Trillion, Nine Hundred and Sixty-Three Billion, Two Hundred and Fifty-One Million, Six Hundred and Twenty-Four Thousand, Two Hundred and Fifty Naira) only is for contribution to the |Development Fund for Capital Expenditure for the year ending on the 31 December, 2025**

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

**1 Issue and appropriation of =N=54,990,165,355,396 from the Consolidated Revenue Fund of the Federation 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 December 2025, the sums specified by the warrants, not exceeding in the aggregate =N=54,990,165,355,396 (Fifty-Four Trillion, Nine Hundred and Ninety 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.

***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**

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 coasted, 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 Appropriation Bill, 2025.

	<b>SCHEDULE</b>	<b>2025 APPROPRIATION</b>
<b>HEAD</b>	<b>REVENUES</b>	
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 Federation 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
	<b>AGGREGATE REVENUES/INFLOW</b>	<b>36,352,202,174,299</b>
	<b>EXPENDITURES</b>	
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
	<b>AGGREGATE EXPENDITURE</b>	<b>49,740,165,355,396</b>
	<b>SURPLUS / DEFICIT</b>	<b>(13,387,963,181,097)</b>
	<b>FINANCING ITEMS</b>	
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
	<b>AGGREGATE FINANCING ITEMS</b>	<b>13,387,963,181,097</b>
	<b>SCHEDULE</b>	
	<b>PART A - FGN SHARE OF GROSS FEDERATION REVENUES</b>	
<b>HEAD</b>	<b>SHARE OF FEDERATION REVENUES</b>	
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
	<b>TOTAL - SHARE OF FEDERATION REVENUES</b>	<b>34,388,068,745,178</b>
	<b>PART B - DEDUCTIONS</b>	
<b>HEAD</b>	<b>DEDUCTIONS</b>	
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
	<b>TOTAL - DEDUCTIONS</b>	<b>6,900,185,037,487</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	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
	<b>TOTAL - SHARE OF FEDERATION REVENUES</b>	<b>27,487,883,707,691</b>
	<b>SCHEDULE</b>	
	<b>PART D - INDEPENDENT REVENUES</b>	
<b>HEAD</b>	<b>INDEPENDENT REVENUES</b>	
10	TAX REVENUES	845,977,000,000
11	NON-TAX REVENUES	90,000,000,000

12	OPERATING SURPLUS	2,529,366,761,488
	<b>TOTAL - INDEPENDENT REVENUES</b>	<b>3,465,343,761,488</b>
	<b>SCHEDULE</b>	
	<b>PART E - OTHER DIVIDENDS</b>	
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
	<b>TOTAL - DIVIDENDS</b>	<b>734,934,080,860</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)	761,905,057,500
	<b>TOTAL - AID AND GRANTS</b>	<b>761,905,057,500</b>
	<b>SCHEDULE</b>	
	<b>PART G - SPECIAL LEVIES / ACCOUNTS - TRANSFERS TO CRF/CDF</b>	
<b>HEAD</b>	<b>SPECIAL LEVIES / ACCOUNTS</b>	
19	TRANSFERS TO CRF/CDF	
20	SPECIAL ACCOUNTS	300,000,000,000
	<b>TOTAL - SPECIAL LEVIES / ACCOUNTS</b>	<b>300,000,000,000</b>
	<b>SCHEDULE</b>	
	<b>PART H - GOVERNMENT-OWNED ENTERPRISES</b>	
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)
	<b>TOTAL - GOEs REVENUE (NET OF OPERATING SURPLUS)</b>	<b>2,870,272,747,017</b>
	<b>SCHEDULE</b>	
	<b>PART I - OTHERS</b>	
<b>HEAD</b>	<b>OTHERS</b>	
23	EDUCATION TAX (TETFUND)	990,000,000,000
24	SIGNATURE BONUS / RENEWALS	-
25	SHARE OF OIL PRICE ROYALTY	386,570,896,585
26	RECOCVERIES, ASSETS AND FINES	82,704,244,858
	<b>TOTAL - OTHERS</b>	<b>1,459,275,141,443</b>
	<b>SCHEDULE</b>	
	<b>PART J - STATUTORY TRANSFERS</b>	

<b>HEAD</b>	<b>STATUTORY TRANSFERS</b>	<b>2025 APPROPRIATION =N=</b>
<b>27</b>	<b>NATIONAL JUDICIAL COUNCIL</b>	<b>521,625,739,236</b>
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
<b>37</b>	<b>INDEPENDENT NATIONAL ELECTORAL COMMISSION (INEC)</b>	<b>140,000,000,000</b>
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
	<b>TOTAL - STATUTORY TRANSFERS</b>	<b>3,645,761,358,925</b>
	<b>SCHEDULE</b>	
	<b>PART K - DEBT SERVICE</b>	
<b>HEAD</b>	<b>DEBT SERVICE</b>	
42	DOMESTIC DEBTS (INCLUDING WAYS AND MEANS)	7,191,195,083,863
43	FOREIGN DEBTS	6,748,648,787,680
	<b>SUB-TOTAL</b>	<b>13,939,843,871,543</b>
<b>HEAD</b>	<b>SINKING FUND:</b>	
44	SINKING FUND TO RETIRE MATURING PROMISORY NOTES	377,298,818,005
	<b>SUB-TOTAL</b>	<b>377,298,818,005</b>
	<b>TOTAL - DEBT SERVICE</b>	<b>14,317,142,689,548</b>
	<b>SCHEDULE</b>	
	<b>PART L - RECURRENT (NON-DEBT) EXPENDITURE</b>	
<b>HEAD</b>	<b>MINISTRY/DEPARMENT/AGENCY</b>	
	<b>EXECUTIVE:</b>	<b>2025 APPROPRIATION =N=</b>
45	PRESIDENCY	111,093,548,826
46	MINISTRY OF DEFENCE	2,510,067,693,333
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	AUDITOR GENERAL FOR THE FEDERATION	10,556,143,809
54	MINISTRY OF POLICE AFFAIRS	1,225,847,747,148
55	FEDERAL MINISTRY OF COMMUNICATIONS, INNOVATION AND DIGITAL ECONOMY	33,484,103,306
56	NATIONAL SECURITY ADVISER	335,974,644,915
57	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	2,120,011,230
58	SECRETARY TO THE GOVERNMENT OF THE FEDERATION	139,775,826,624
59	FEDERAL MINISTRY OF SPECIAL DUTIES & 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
81	FEDERAL CAPITAL TERRITORY ADMINISTRATION	-
82	FEDERAL MINISTRY OF NIGER DELTA DEVELOPMENT	4,839,308,212
83	FEDERAL MINISTRY OF YOUTH	442,270,719,591
84	FEDERAL MINISTRY OF SPORTS DEVELOPMENT	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
	<b>SUB-TOTAL: EXECUTIVE</b>	<b>8,808,674,998,369</b>
	<b>FEDERAL EXECUTIVE BODIES:</b>	
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
	<b>SUB-TOTAL: FEDERAL EXECUTIVE BODIES</b>	<b>23,332,934,182</b>
	<b>GOVERNMENT OWNED ENTERPRISES - RECURRENT</b>	<b>1,909,617,780,421</b>
	<b>TETFUND (RECURRENT)</b>	<b>49,500,000,000</b>
	<b>SCHEDULE</b>	
	<b>PENSION, GRATUITIES AND RETIREES BENEFITS</b>	
	<b>TOTAL ALLOCATION:</b>	<b>950,017,441,338</b>
	<b>OFFICE OF THE HEAD OF CIVIL SERVICE (CIVILIAN PENSION)</b>	<b>30,667,797,818</b>
97	PENSIONS	20,258,860,223
98	PENSION RUNNING COST	405,177,204
99	UNFUNDED LIABILITIES	6,578,988,689
100	PENSION INCREMENT ARREARS - 2024	3,424,771,701
	<b>MILITARY PENSIONS AND GRATUITIES (DMP)</b>	<b>252,611,233,424</b>
101	PENSIONS AND GRATUITIES	150,300,945,789
102	EXPECTED RETIREES	43,983,258,022
103	DEATH BENEFITS	23,639,596,042
104	ADMINISTRATIVE CHARGES	285,560,892
105	PENSION RUNNING COST	392,436,696
106	MEDICAL RETIREES	572,947,602
107	ARREARS OF GRATUITIES (JAN 2019 - DEC 2021)	1,839,342,403
108	ARREARS OF PENSIONS (JAN 2019 - DEC 2021)	1,226,298,879
109	ARREARS OF DEATH BENEFITS (JAN 2019 - DEC 2021)	1,459,047,534
110	VERIFICATION EXERCISE	535,529,679
111	SECURITY DEPARTMENT ALLOWANCE (INCLUDING ARREARS FOR 2017, 2018 AND 2019)	28,376,269,886



	<b>NHIS - MILITARY RETIREES</b>	<b>2,349,913,660</b>
112	NHIS - MILITARY RETIREES - INCLUDING ARREARS	2,349,913,660
113	<b>DIA CIVILIAN STAFF PENSION AND GRATUITIES</b>	<b>3,575,679,988</b>
114	PENSION	423,935,473
115	GRATUITY	2,533,414,866
116	ADMINISTRATIVE CHARGES (INCLUDING VERIFICATION)	400,998,853
117	ARREARS OF PENSION (MINIMUM WAGE AND CONSEQUENTIAL ADJUSTMENT)	217,330,796
	<b>DEPARTMENT OF STATE SECURITY</b>	<b>16,342,693,882</b>
118	PENSIONS (INCLUDING ARREARS)	13,975,081,644
119	PENSION RUNNING COST	272,146,446
120	VERIFICATION EXERCISE	139,158,769
121	ARREARS OF PENSION (MINIMUM WAGE ADJUSTMENT AUG - DEC- 2024)	540,298,130
122	MINIMUM WAGE ADJUSTMENTS FOR 2025	1,416,008,894
	<b>NIGERIA INTELLIGENCE AGENCY</b>	<b>13,434,278,051</b>
123	PENSIONS/DEPENDANTS BENEFITS	7,584,799,896
124	PENSION RUNNING COST	657,898,869
125	GRATUITY/LONG SERVICE SEVERANCE PACKAGE	2,644,490,034
126	ARREARS OF PENSION (MINIMUM WAGE ADJUSTMENT)	1,333,758,377
127	ARREARS OF GRATUITY (MINIMUM WAGE ADJUSTMENT)	1,213,330,876
	<b>PENSION TRANSITIONAL ARRANGEMENT DIRECTORATE</b>	<b>28,104,688,360</b>
128	DEFUNCT PRIVATISED AGENCIES PENSION	415,295,579
129	PENSION INCREMENT ARREARS - (JAN - DEC 2024)	13,674,744,578
130	PENSION RUNNING COST	976,767,470
131	UNFUNDED LIABILITIES	13,037,880,733
	<b>POLICE PENSIONS AND GRATUITIES</b>	<b>6,878,461,954</b>
132	PENSIONS	5,795,006,021
133	PENSION RUNNING COST	115,900,120
134	PENSION INCREMENT ARREARS - 2024	967,555,813
	<b>CUSTOMS, IMMIGRATION AND PRISIONS PENSION OFFICE</b>	<b>9,108,651,500</b>
135	PENSIONS	6,259,637,088
136	PENSION RUNNING COST	125,192,742
137	PENSION FOR RETIRED CGs AND DCGs	1,678,498,144
138	PENSION INCREMENT ARREARS - 2024	1,045,323,527
	<b>UNIVERSITIES PENSION INCLUDING ARREARS</b>	<b>6,785,221,751</b>
139	PENSIONS	6,785,221,751
	<b>PARASTATALS PENSION AND RAILWAY PENSIONS</b>	<b>28,600,347,314</b>

140	PENSIONS	28,600,347,314
	<b>SCHEDULE</b>	
	<b>NELMCO</b>	<b>13,037,508,847</b>
141	NELMCO PENSIONS/ARREARS	13,037,508,847
142	PENSION RUNNING COST	-
	<b>NATIONAL PENSION COMMISSION (PENCOM)</b>	<b>529,438,135,227</b>
143	ARREARS OF PENSION LIABILITIES	-
144	PAYMENT INTO REDEMPTION FUND	119,836,204,793
145	PENSION PROTECTION FUND	145,751,615,161
146	INCREASE IN PENSION (2007, 2010, 2019 AND 2024)	254,963,762,470
147	BENEFITS OF RETIRED PROFESSORS	8,886,552,803
	<b>OTHER PENSIONS</b>	<b>9,082,829,560</b>
148	BENEFITS OF RETIRED HEADS OF SERVICE AND PERMANENT SECRETARIES	6,911,763,292
149	SEVERANCE BENEFITS TO RETIRED HEADS OF GOVERNMENT AGENCIES AND PARASTATALS	657,898,869
150	ENTITLEMENTS OF FORMER PRESIDENTS/HEADS OF STATES AND VICE PRESIDENTS/CHIEF OF GENERAL STAFF	1,513,167,398
	<b>OTHER SERVICE - WIDE VOTES</b>	<b>1,322,866,528,363</b>
151	PAYMENT OF OUTSTANDING DEATH BENEFIT TO CIVIL SERVANTS	4,266,257,523
152	PAYMENT OF OUTSTANDING DEATH BENEFIT TO POLICE	3,500,000,000
153	GROUP LIFE ASSURANCE FOR ALL MDAs INCLUDING DSS/CORPERS PLUS ADMINISTRATION/MONITORING	17,313,619,734
154	INSURANCE OF FGN SENSITIVE ASSETS	12,420,122,743
155	PAYMENT FOR PROMOTION AND SALARY ARREARS	150,000,000,000
156	MINIMUM WAGE RELATED ADJUSTMENTS	-
157	MILITARY OPERATIONS: LAFIYA DOLE & OTHER OPERATIONS OF THE ARMED FORCES	100,000,000,000
158	SETTLEMENT OF MDAs ELECTRICITY BILLS DEBTS	15,000,000,000
159	IPPIS CAPTURING/MONITORING	1,000,000,000
160	MARGIN FOR INCREASES IN COSTS AND RECURRENT ADJUSTMENT COSTS	12,000,000,000
161	PRESIDENTIAL AMNESTY PROGRAMME: REINTEGRATION OF TRANSFORMED EX-MILITANTS	115,000,000,000
162	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
163	NATIONAL SOCIAL INVESTMENT PROGRAMME AGENCY - RECURRENT	200,000,000,000
164	CONTINGENCY (RECURRENT)	36,000,000,000
165	INTERNATIONAL SPORTING COMPETITIONS	5,000,000,000
166	TSA OPERATIONS	2,000,000,000

167	EMPLOYEE COMPENSATION ACT - EMPLOYEES COMPENSATION FUND	4,000,000,000
168	CONTRIBUTIONS TO INTERNATIONAL ORGANISATIONS	41,290,858,950
169	GAVI/IMMUNISATION	188,472,771,130
170	MALARIA VACCINATION OF INFANTS	41,024,707,626
171	VACCINES AND DEVICES TRACKING SYSTEM	2,240,000,000
172	POLICE OPERATIONS FUND	70,080,374,415
173	NIGERIA SECURITY AND CIVIL DEFENCE CORPS - SPECIAL OPERATIONS FUND	15,000,000,000
174	NATIONAL POVERTY REDUCTION WITH GROWTH STRATEGY (FGN COMMITMENT, INCLUDING NSIP UPSCALING)	100,000,000,000
175	PROVISION FOR CORP MEMBERS NHIS	5,000,000,000
176	NATIONAL SOCIAL INSURANCE TRUST FUND	71,749,561,242
177	PRESIDENTIAL POLICY AND COORDINATION OFFICE	2,730,255,000
178	NATIONAL HOME GROWN SCHOOL FEEDING PROGRAMME (NHGSFP)	100,000,000,000
179	PRESIDENTIAL REVENUE MONITORING & RECONCILIATION COMMITTEE (RECURRENT)	5,778,000,000
	<b>TOTAL CRF CHARGES:</b>	<b>2,272,883,969,701</b>
	<b>TOTAL RECURRENT (NON-DEBT)</b>	<b>13,064,009,682,673</b>
	<b>SCHEDULE</b>	
	<b>PART M - CAPITAL EXPENDITURE</b>	
	<b>MINISTRY/DEPARMENT/AGENCY</b>	
	<b>EXECUTIVE:</b>	<b>2025 APPROPRIATION =N=</b>
180	PRESIDENCY	144,485,422,787
181	MINISTRY OF DEFENCE	604,917,085,118
182	MINISTRY OF FOREIGN AFFAIRS	80,193,883,536
183	FEDERAL MINISTRY OF INFORMATION AND NATIONAL ORIENTATION	31,489,068,242
184	FEDERAL MINISTRY OF ART, CULTURE AND CREATIVE ECONOMY	40,330,440,183
185	FEDERAL MINISTRY OF TOURISM	5,303,644,441
186	MINISTRY OF INTERIOR	49,528,753,342
187	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION	13,959,151,613
188	AUDITOR GENERAL FOR THE FEDERATION	5,507,126,689
189	MINISTRY OF POLICE AFFAIRS	88,019,440,957
190	FEDERAL MINISTRY OF COMMUNICATIONS, INNOVATION AND DIGITAL ECONOMY	29,503,549,548
191	NATIONAL SECURITY ADVISER	316,863,641,934
192	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	1,069,144,132
193	SECRETARY TO THE GOVERNMENT OF THE FEDERATION	155,812,045,743

194	FEDERAL MINISTRY OF SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS	6,893,016,168
195	FEDERAL MINISTRY OF LIVESTOCK	10,200,000,000
196	FEDERAL MINISTRY OF AGRICULTURE AND FOOD SECURITY	1,955,583,580,722
197	FEDERAL MINISTRY OF FINANCE	892,939,392,122
198	FEDERAL MINISTRY OF BUDGET AND ECONOMIC PLANNING	88,839,686,737
199	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT	80,549,671,681
200	FEDERAL MINISTRY OF LABOUR AND EMPLOYMENT	231,088,499,181
201	FEDERAL MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY	1,201,151,859,526
202	FEDERAL MINISTRY OF TRANSPORTATION	275,986,720,485
203	FEDERAL MINISTRY OF MARINE AND BLUE ECONOMY	35,752,659,705
204	FEDERAL MINISTRY OF AVIATION AND AEROSPACE	100,275,413,833
205	FEDERAL MINISTRY OF POWER	577,430,154,592
206	MINISTRY OF PETROLEUM RESOURCES	17,185,350,265
207	FEDERAL MINISTRY OF STEEL DEVELOPMENT	9,784,341,005
208	FEDERAL MINISTRY OF SOLID MINERALS DEVELOPMENT	210,429,223,764
209	FEDERAL MINISTRY OF WORKS	2,044,698,093,503
210	FEDERAL MINISTRY OF HOUSING AND URBAN DEVELOPMENT	136,177,921,821
211	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	649,185,557
212	FISCAL RESPONSIBILITY COMMISSION	761,298,893
213	FEDERAL MINISTRY OF WATER RESOURCES AND SANITATION	578,398,497,644
214	FEDERAL MINISTRY OF JUSTICE	48,650,217,843
215	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	7,434,965,954
216	FEDERAL CAPITAL TERRITORY ADMINISTRATION	229,625,035,975
217	FEDERAL MINISTRY OF NIGER DELTA DEVELOPMENT	24,882,409,997
218	FEDERAL MINISTRY OF YOUTH	28,853,166,624
219	FEDERAL MINISTRY OF SPORTS DEVELOPMENT	97,720,614,436
220	FEDERAL MINISTRY OF WOMEN AFFAIRS	55,105,869,710
221	FEDERAL MINISTRY OF EDUCATION	953,931,558,706
222	FEDERAL MINISTRY OF HEALTH AND SOCIAL WELFARE	1,154,228,785,538
223	FEDERAL MINISTRY OF ENVIRONMENT	86,628,766,906
224	NATIONAL POPULATION COMMISSION	18,277,594,693
225	MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION	291,547,553,780
	<b>SUB-TOTAL: EXECUTIVE</b>	<b>13,018,643,505,633</b>
	<b>FEDERAL EXECUTIVE BODIES:</b>	
226	CODE OF CONDUCT BUREAU	13,248,852,437
227	CODE OF CONDUCT TRIBUNAL	605,608,719
228	FEDERAL CHARACTER COMMISSION	584,345,869
229	FEDERAL CIVIL SERVICE COMMISSION	727,920,314

230	POLICE SERVICE COMMISSION	591,879,863
231	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	916,120,895
	<b>SUB-TOTAL: FEDERAL EXECUTIVE BODIES</b>	<b>16,674,728,097</b>
232	<b>GOVERNMENT-OWNED ENTERPRISES - CAPITAL</b>	<b>820,908,398,828</b>
233	<b>TETFUND CAPITAL</b>	<b>374,500,000,000</b>
	<b>SCHEDULE</b>	
	<b>MULTILATERAL/BILATERAL LOAN FUNDED PROJECTS</b>	
234	FEDERAL MINISTRY OF COMMUNICATIONS, INNOVATION AND DIGITAL ECONOMY	400,629,709,813
235	FEDERAL MINISTRY OF AGRICULTURE AND FOOD SECURITY	208,466,044,928
236	FEDERAL MINISTRY OF WOMEN AFFAIRS	62,563,851,498
237	FEDERAL MINISTRY OF EDUCATION	193,097,731,320
237	FEDERAL MINISTRY OF ENVIRONMENT	34,390,859,443
239	FEDERAL CAPITAL TERRITORY ADMINISTRATION	235,369,051,391
240	FEDERAL MINISTRY OF FINANCE	235,657,196,962
241	FEDERAL MINISTRY OF BUDGET AND ECONOMIC PLANNING	3,248,524,982
242	FEDERAL MINISTRY OF HEALTH AND SOCIAL WELFARE	56,488,947,601
243	MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION	6,047,723,425
244	MINISTRY OF INTERIOR	400,629,709,813
245	FEDERAL MINISTRY OF POWER	1,306,707,427,948
246	FEDERAL MINISTRY OF WATER RESOURCES AND SANITATION	68,743,201,123
247	FEDERAL MINISTRY OF WORKS	152,241,455,205
	<b>TOTAL: MULTILATERAL/BILATERAL LOAN FUNDED PROJECTS</b>	<b>3,364,281,435,450</b>
	<b>CAPITAL SUPPLEMENTATION</b>	
248	FGN SPECIAL INTERVENTION PROGRAMME: SOCIAL HOUSING (FAMILY HOMES FUND)	7,000,000,000
249	NIGERIA YOUTH INVESTMENT FUND	25,000,000,000
250	COUNTERPART FUNDING FOR DONOR SUPPORTED PROGRAMMES, INCLUDING GLOBAL FUND	7,416,508,000
251	PAYMENT OF LOCAL CONTRACTORS' DEBTS/OTHER LIABILITIES	10,955,324,281
252	GALAXY BACKBONE	10,000,000,000
253	IPPIS CAPITAL - PAYROLL	1,500,000,000
254	OSSAP - SDGs: SDG PROJECTS 1	67,021,087,924
255	SPECIAL PROJECTS	-
256	RECAPITALISATION OF DEVELOPMENT FINANCE INSTITUTIONS	10,000,000,000
257	ZONAL INTERVENTION PROJECTS	100,000,000,000
258	FEDERAL GOVERNMENT STAFF HOUSING LOANS BOARD	2,500,000,000
259	SUBSCRIPTION TO SHARES IN INTERNATIONAL ORGANISATIONS	15,000,000,000

260	NATIONAL DEVELOPMENT PLANS (FMBEP)	1,500,000,000
261	CONTINGENCY (CAPITAL)	200,000,000,000
262	AID AND GRANTS FUNDED PROJECTS	761,905,057,500
263	PRESIDENTIAL ENABLING BUSINESS ENVIRONMENT COUNCIL (PEBEC)	1,000,000,000
264	REFUND OF BORROWED FUNDS FROM THE EDUCATION TAX POOL (TETFUND)	12,899,000,000
265	TRANSFER TO HYPPADEC	3,000,000,000
266	NATIONAL POVERTY REDUCTION WITH GROWTH STRATEGY (FGN COMMITMENT, INCLUDING NSIP UPSCALING)	150,000,000,000
267	RECAPITALISATION OF MINISTRY OF FINANCE INCORPORATED (MOFI)	20,000,000,000
268	FGN SHARE OF OIL PRICE ROYALTY TRANSFERRED TO NSIA	386,570,896,585
269	GIFMIS CAPITAL	15,258,825,876
270	PRESIDENTIAL POLICY AND COORDINATION OFFICE	1,000,000,000
271	PRESIDENTIAL COMMITTEE ON HEALTH SECTOR REFORM	500,000,000
272	NATIONAL SOCIAL INVESTMENT PROGRAMME AGENCY	2,000,000,000
273	CONSUMER CREDIT FUND	100,000,000,000
274	INFRASTRUCTURE PROJECT PREPARATION FUND (FMBEP)	21,000,000,000
275	MORTGAGE DEVELOPMENT/PROMOTION FUND	65,000,000,000
276	STUDENT LOAN SCHEME	50,000,000,000
277	OFFICE OF THE PRESIDENTIAL ADVISER ON ENERGY	1,000,000,000
278	CLEAN ENERGY TRANSITION INITIATIVES: DEVELOPMENT OF LOCAL INFRASTRUCTURE, CONVERSION TO CNG, ELECTRIC VEHICLES, ETC	80,000,000,000
279	NIGERIA INTELLIGENCE AGENCY (NIA) HOSPITAL	238,049,108,010
280	FEDERAL INLAND REVENUE SERVICE (FIRS) BUILDING	50,000,000,000
281	TAKE OFF GRANT FOR OBA SIKIRU KAYODE ADETONA SCHOOL OF GOVERNANCE STUDIES (OSKASGS) - NIPSS	887,748,066
282	PRESIDENTIAL REVENUE MONITORING & RECONCILIATION COMMITTEE (CAPITAL)	280,000,000
283	SDG SERVICE WIDE VOTE	60,000,000,000
284	NASS SERVICE WIDE VOTE	170,000,000,000
285	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
286	NHIA CATASTROPHIC HELATH INSURANCE FUND	20,000,000,000
287	SOLID MINERALS SECTOR	800,000,000,000
288	RECAPITALIZATION OF THE BANK OF AGRICULTURE (BOA)	1,500,000,000,000
289	RECAPITALIZATION OF THE BANK OF INDUSTRY (BOI)	500,000,000,000
290	CRITICAL INFRASTRUCTURE PROJECTS (RHID FUND) - TOTAL	
291	IRRIGATION DEVELOPMENT (RIVER BASIN DEVELOPMENT AUTHORITIES)	-

292	TRANSPORTATION INFRASTRUCTURE (ROADS AND RAIL)	-
293	ROADS	-
294	LIGHT RAIL	
295	KANO	150,000,000,000
296	OGUN	100,000,000,000
297	KADUNA	100,000,000,000
298	LAGOS	50,000,000,000
299	BORDER COMMUNITIES INFRASTRUCTURE	50,000,000,000
300	MILITARY BARRACKS ACCOMMODATION	150,000,000,000
301	MILITARY AVIATION	100,000,000,000
	<b>TOTAL CAPITAL SUPPLEMENTATION:</b>	<b>6,368,243,556,242</b>
	<b>TOTAL CAPITAL EXPENDITURE</b>	<b>23,963,251,624,250</b>
	<b>AGGREGATE EXPENDITURE</b>	<b>54,990,165,355,396</b>