

## APPROPRIATION ACT, 2025

### EXPLANATORY MEMORANDUM

This Act authorises the issue from the Consolidated Revenue Fund of the Federation the total sum of ₦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, 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 ₦23,439,251,624,250 (twenty-three trillion, four hundred and thirty-nine 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 31st day of December, 2025.

## APPROPRIATION ACT, 2025

### Arrangement of Sections

#### Section:

1. Issue and appropriation of ~~₦~~54,990,165,355,396 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. Corrigendum
5. Excess revenue
6. Authorisation
7. Information on funds releases
8. Due process certification
9. Information on internally generated revenue, domestic and foreign assistance
10. Power of Nigerian Embassies and Missions
11. Detailed estimates
12. Expiry
13. Citation

#### Schedules

## APPROPRIATION ACT, 2025

### A Bill

### For

An Act to authorise the issue from the Consolidated Revenue Fund of the Federation the total sum of ₦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, 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 ₦23,439,251,624,250 (twenty-three trillion, four hundred and thirty-nine 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 31st day of December, 2025.

[ ] Commencement

ENACTED by the National Assembly of the Federal Republic of Nigeria —

1. (1) 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 ₦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. Issue and appropriation of ₦54,990,165,355,396 from the Consolidated Revenue Fund of the Federation for 2025
- (2) The amount mentioned in subsection (1) shall be appropriated to heads of expenditure as indicated in the First Schedule to this Act. First Schedule
- (3) 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).
2. All amounts appropriated under this Act shall be released from the Consolidated Revenue Fund of the Federation only for the purpose specified in the Schedules to this Act. 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 Act cannot be completed without virement, such virement shall only be effected with the prior approval of the National Assembly. Virement

4. 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 —
- Corrigendum
- (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; or
  - (d) where projects are wrongly costed, sited or posted to ministries, departments or agencies.
5. (1) The Accountant-General of the Federation shall immediately upon the coming into effect of this Act 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.
- Excess revenue
- (2) Such revenues as specified in subsection (1) 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. (1) 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.
- Authorisation
- (2) 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. 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.
- Information on Funds Releases
8. 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.
- Due process certification
- Act No. 14, 2007
9. All accounting officers of ministries, parastatals and departments of Government who control heads of expenditures shall upon the coming into effect of this Act furnish the National Assembly on quarterly basis with detailed information on —
- Information on internally generated revenue, domestic and foreign assistance



(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.

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| <b>10.</b> The Missions and Embassies shall constitute their Tenders 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. | Power of Nigerian Embassies and Missions<br><br>Act No. 14, 2007 |
| <b>11.</b> The detailed estimates of expenditure are set out in the Second Schedule to this Act.  | Detailed estimate<br><br>Second Schedule                         |
| <b>12.</b> In accordance with the provisions of section 318 of the Constitution of the Federal Republic of Nigeria, 1999, this Act expires after 12 months, starting from 1st day of January to 31st day of December, 2025 when assented to.          | Expiry<br><br>Cap. C23 LFN, 2004                                 |
| <b>13.</b> This Act may be cited as the Appropriation Act, 2025.  | Citation   |

## SCHEDULES

### First Schedules

Sections 1(2)

#### APPROPRIATION ACT, 2025

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
	<b>AGGREGATE REVENUES/INFLOW</b>	<b>37,179,614,495,999</b>
	<b>EXPENDITURES</b>	
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	23,439,251,624,251
	<b>AGGREGATE EXPENDITURE</b>	<b>54,990,165,355,396</b>
	<b>SURPLUS / DEFICIT</b>	<b>(17,810,550,859,397)</b>
	<b>FINANCING ITEMS</b>	
PART N	DEBT FINANCING	9,276,348,934,936
PART O	ASSET SALES / PRIVITISATION	312,332,810,711

PART P	MULTI-LATERAL / BI-LATERAL PROJECT-TIED LOANS	3,364,281,435,450
	<b>AGGREGATE FINANCING ITEMS</b>	<b>12,952,963,181,097</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	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
	<b>TOTAL - SHARE OF FEDERATION REVENUES</b>	<b>39,568,548,715,815</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>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>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>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>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>PART H - GOVERNMENT-OWNED ENTERPRISES</b>	
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)
	<b>TOTAL - GOEs REVENUE (NET OF OPERATING SURPLUS)</b>	<b>2,970,272,747,017</b>



<b>PART I - OTHERS</b>		
<b>HEAD</b>	<b>OTHERS</b>	
23	EDUCATION TAX (TETFUND)	990,000,000,000
25	SHARE OF OIL PRICE ROYALTY	386,570,896,585
26	RECOVERIES, ASSETS AND FINES	82,704,244,858
	<b>TOTAL - OTHERS</b>	<b>1,459,275,141,443</b>
<b>PART J - STATUTORY TRANSFERS</b>		
<b>HEAD</b>	<b>STATUTORY TRANSFERS</b>	
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
	<b>TOTAL - STATUTORY TRANSFERS</b>	<b>3,645,761,358,925</b>

**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
	<b>SUB-TOTAL</b>	<b>13,939,843,871,543</b>

**HEAD SINKING FUND:**

44	SINKING FUND TO RETIRE MATURING PROMISORY NOTES	377,298,818,005
	<b>SUB-TOTAL</b>	<b>377,298,818,005</b>

**TOTAL - DEBT SERVICE 14,317,142,689,548**

**PART L - RECURRENT (NON-DEBT) EXPENDITURE**

**HEAD MINISTRY/DEPARMENT/AGENCY  
EXECUTIVE:**

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 & 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
	<b>SUB-TOTAL: EXECUTIVE</b>	<b>8,788,674,998,369</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 MOBILISATION, 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>
97	<b>PENSION, GRATUITIES AND RETIREES BENEFITS</b>	
98	<b>TOTAL ALLOCATION:</b>	<b>1,444,017,441,338</b>
99	<b>OFFICE OF THE HEAD OF CIVIL SERVICE (CIVILIAN PENSION)</b>	<b>46,614,759,908</b>
100	<b>PENSIONS</b>	<b>30,793,274,135</b>



101	PENSION RUNNING COST	615,865,483
102	UNFUNDED LIABILITIES	10,000,000,000
103	PENSION INCREMENT ARREARS - 2024	5,205,620,291
	<b>MILITARY PENSIONS AND GRATUITIES (DMP)</b>	<b>383,966,663,210</b>
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
	<b>NHIS - MILITARY RETIREES</b>	<b>3,571,846,330</b>
115	NHIS - MILITARY RETIREES - INCLUDING ARREARS	3,571,846,330
116	<b>DIA CIVILIAN STAFF PENSION AND GRATUITIES</b>	<b>5,434,999,446</b>
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
	<b>DEPARTMENT OF STATE SECURITY</b>	<b>24,840,738,683</b>
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
	<b>NIGERIA INTELLIGENCE AGENCY</b>	<b>20,419,974,385</b>
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
	<b>PENSION TRANSITIONAL ARRANGEMENT DIRECTORATE</b>	<b>42,718,858,001</b>
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
	<b>POLICE PENSIONS AND GRATUITIES</b>	<b>10,455,196,504</b>
135	PENSIONS	8,808,353,829
136	PENSION RUNNING COST	176,167,077
137	PENSION INCREMENT ARREARS - 2024	1,470,675,599
	<b>CUSTOMS, IMMIGRATION AND PRISONS PENSION OFFICE</b>	<b>13,845,063,323</b>
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
	<b>UNIVERSITIES PENSION INCLUDING ARREARS</b>	<b>10,313,472,286</b>

142	PENSIONS	10,313,472,286
	<b>PARASTATALS PENSION AND RAILWAY PENSIONS</b>	<b>43,472,254,879</b>
143	PENSIONS	43,472,254,879
	<b>NELMCO</b>	<b>19,816,888,983</b>
144	NELMCO PENSIONS/ARREARS	19,816,888,983
145	PENSION RUNNING COST	-
	<b>NATIONAL PENSION COMMISSION (PENCOM)</b>	<b>804,740,911,178</b>
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
	<b>OTHER PENSIONS</b>	<b>13,805,814,220</b>
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
	<b>OTHER SERVICE - WIDE VOTES</b>	<b>1,372,866,528,363</b>
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 & OTHER OPERATIONS OF THE ARMED FORCES	100,000,000,000

161	SETTLEMENT OF MDAs ELECTRICITY BILLS DEBTS	15,000,000,000
162	IPPIS 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 GIFMIS 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 & RECONCILIATION COMMITTEE (RECURRENT)	5,778,000,000
177	ARREARS OF EARNED ACADEMIC ALLOWANCE (EAA): FGN - ASUU AGREEMENT	50,000,000,000
	<b>TOTAL CRF CHARGES:</b>	<b>2,816,883,969,701</b>
	<b>TOTAL RECURRENT (NON-DEBT)</b>	<b>13,588,009,682,673</b>
	<b>PART M - CAPITAL EXPENDITURE</b>	
	<b>MINISTRY/DEPARMENT/AGENCY</b>	
	<b>EXECUTIVE:</b>	
178	PRESIDENCY	142,785,422,787
179	MINISTRY OF DEFENCE	604,917,085,118
180	MINISTRY OF FOREIGN AFFAIRS	80,193,883,536
181	FEDERAL MINISTRY OF INFORMATION AND NATIONAL ORIENTATION	32,389,068,242
182	FEDERAL MINISTRY OF ART, CULTURE AND CREATIVE ECONOMY	40,330,440,183
183	FEDERAL MINISTRY OF TOURISM	5,303,644,441
184	MINISTRY OF INTERIOR	49,528,753,342
185	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION	13,959,151,613
186	OFFICE OF THE AUDITOR GENERAL FOR THE FEDERATION	5,507,126,689
187	MINISTRY OF POLICE AFFAIRS	87,019,440,957
188	FEDERAL MINISTRY OF COMMUNICATIONS, INNOVATION AND DIGITAL ECONOMY	29,503,549,548
189	OFFICE OF THE NATIONAL SECURITY ADVISER	354,863,641,934
190	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	1,069,144,132
191	OFFICE OF THE SECRETARY TO THE GOVERNMENT OF THE FEDERATION	153,912,045,743
192	FEDERAL MINISTRY OF SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS	6,893,016,168

193	FEDERAL MINISTRY OF LIVESTOCK	10,200,000,000
194	FEDERAL MINISTRY OF AGRICULTURE AND FOOD SECURITY	1,854,618,538,722
195	FEDERAL MINISTRY OF FINANCE	892,939,392,122
196	FEDERAL MINISTRY OF BUDGET AND ECONOMIC PLANNING	38,664,686,737
197	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT	79,141,713,683
198	FEDERAL MINISTRY OF LABOUR AND EMPLOYMENT	213,988,499,181
199	FEDERAL MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY	1,064,169,859,526
200	FEDERAL MINISTRY OF TRANSPORTATION	267,486,720,485
201	FEDERAL MINISTRY OF MARINE AND BLUE ECONOMY	35,752,659,705
202	FEDERAL MINISTRY OF AVIATION AND AEROSPACE	100,275,413,833
203	FEDERAL MINISTRY OF POWER	578,590,154,592
204	MINISTRY OF PETROLEUM RESOURCES	17,185,350,265
205	FEDERAL MINISTRY OF STEEL DEVELOPMENT	9,784,341,005
206	FEDERAL MINISTRY OF SOLID MINERALS DEVELOPMENT	210,329,223,764
207	FEDERAL MINISTRY OF WORKS	2,016,398,093,503
208	FEDERAL MINISTRY OF HOUSING AND URBAN DEVELOPMENT	136,177,921,821
209	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	649,185,557
210	FISCAL RESPONSIBILITY COMMISSION	761,298,893
211	FEDERAL MINISTRY OF WATER RESOURCES AND SANITATION	547,118,497,644
212	FEDERAL MINISTRY OF JUSTICE	48,650,217,843
213	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	7,434,965,954
214	FEDERAL CAPITAL TERRITORY ADMINISTRATION	229,625,035,975
215	FEDERAL MINISTRY OF REGIONAL DEVELOPMENT	24,882,409,997
216	FEDERAL MINISTRY OF YOUTH	28,853,166,624
217	NATIONAL SPORTS COMMISSION	97,720,614,436

218	FEDERAL MINISTRY OF WOMEN AFFAIRS	54,605,869,710
219	FEDERAL MINISTRY OF EDUCATION	745,481,558,706
220	FEDERAL MINISTRY OF HEALTH AND SOCIAL WELFARE	1,064,428,785,538
221	FEDERAL MINISTRY OF ENVIRONMENT	84,128,766,906
222	NATIONAL POPULATION COMMISSION	18,277,594,693
223	MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION	288,147,553,780
	<b>SUB-TOTAL: EXECUTIVE</b>	<b>12,374,643,505,633</b>
	<b>FEDERAL EXECUTIVE BODIES:</b>	
224	CODE OF CONDUCT BUREAU	13,248,852,437
225	CODE OF CONDUCT TRIBUNAL	605,608,719
226	FEDERAL CHARACTER COMMISSION	584,345,869
227	FEDERAL CIVIL SERVICE COMMISSION	727,920,314
228	POLICE SERVICE COMMISSION	591,879,863
229	REVENUE MOBILISATION, ALLOCATION, AND FISCAL COMMISSION	916,120,895
	<b>SUB-TOTAL: FEDERAL EXECUTIVE BODIES</b>	<b>16,674,728,097</b>
230	<b>GOVERNMENT-OWNED ENTERPRISES - CAPITAL</b>	<b>820,908,398,828</b>
231	<b>TETFUND CAPITAL MULTILATERAL/BILATERAL LOAN FUNDED PROJECTS</b>	<b>374,500,000,000</b>
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
	<b>TOTAL: MULTILATERAL/BILATERAL LOAN FUNDED PROJECTS</b>	<b>3,364,281,435,450</b>
	<b>CAPITAL SUPPLEMENTATION</b>	
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	IPPIS 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	NIGERIA 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 & RECONCILIATION COMMITTEE (CAPITAL)	280,000,000
281	SDG PROJECTS 2	60,000,000,000

282	NASS SERVICE WIDE VOTE	170,000,000,000
283	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
284	NHIA CATASTROPHIC HELATH INSURANCE FUND	20,000,000,000
285	SOLID MINERALS SECTOR	800,000,000,000
286	RECAPITALISATION OF THE BANK OF AGRICULTURE (BOA)	1,500,000,000,000
287	RECAPITALISATION OF THE BANK OF INDUSTRY (BOI)	500,000,000,000
293	LIGHT RAIL: KANO	150,000,000,000
294	LIGHT RAIL: OGUN	100,000,000,000
295	LIGHT RAIL: KADUNA	100,000,000,000
296	LIGHT RAIL: LAGOS	50,000,000,000
297	BORDER COMMUNITIES INFRASTRUCTURE	50,000,000,000
298	MILITARY BARRACKS ACCOMMODATION	150,000,000,000
299	MILITARY AVIATION	100,000,000,000
300	REVITILISATION OF THE UNIVERSITY SYSTEM UNDER THE RENEWED HOPE AGENDGA (FGN - ASUU AGREEMENT)	150,000,000,000
301	PUBLIC COMPLAINTS COMMISSION	40,000,000,000
	<b>TOTAL CAPITAL SUPPLEMENTATION:</b>	<b>6,488,243,556,242</b>
	<b>TOTAL CAPITAL EXPENDITURE</b>	<b>23,439,251,624,251</b>
	<b>AGGREGATE EXPENDITURE</b>	<b>54,990,165,355,396</b>

I, CERTIFY, IN ACCORDANCE WITH SECTION 2 (1) OF THE ACTS AUTHENTICATION ACT, CAP. A2, LAWS OF THE FEDERATION OF NIGERIA, 2004, THAT THIS IS A TRUE COPY OF THE BILL PASSED BY BOTH HOUSES OF THE NATIONAL ASSEMBLY.



KAMORU OGUNLANA Esq.  
CLERK TO THE NATIONAL ASSEMBLY


20<sup>TH</sup> DAY OF FEB, 20 25

# SCHEDULE TO THE APPROPRIATION BILL, 2025

SHORT TITLE OF THE BILL	LONG TITLE OF THE BILL	SUMMARY OF THE CONTENTS OF THE BILL	DATE PASSED BY THE SENATE	DATE PASSED BY THE HOUSE OF REPRESENTATIVES
Appropriation Bill, 2025	<p>An Act to authorise the issue from the Consolidated Revenue Fund of the Federation the total sum of ₦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, 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 ₦23,439,251,624,250 (twenty-three trillion, four hundred and thirty-nine 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 31st day of December, 2025.</p>	<p>This Bill authorise the issue from the Consolidated Revenue Fund of the Federation the total sum of ₦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, 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 ₦23,439,251,624,250 (twenty-three trillion, four hundred and thirty-nine 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 31st day of December, 2025.</p>	18th February, 2025	18th February, 2025




I certify that this Bill has been carefully compared by me with the decision reached by the National Assembly and found by me to be true and correct decision of the Houses and is in accordance with the provisions of the Acts Authentication Act Cap. A2, Laws of the Federation of Nigeria, 2004.

  
KAMORU OGUNLANA Esq.  
Clerk to the National Assembly

28<sup>th</sup> Day of FEBRUARY, 2025

I ASSENT.

  
BOLA AHMED TINUBU, GCFR  
President of the Federal Republic of Nigeria

28<sup>th</sup> Day of FEBRUARY, 2025