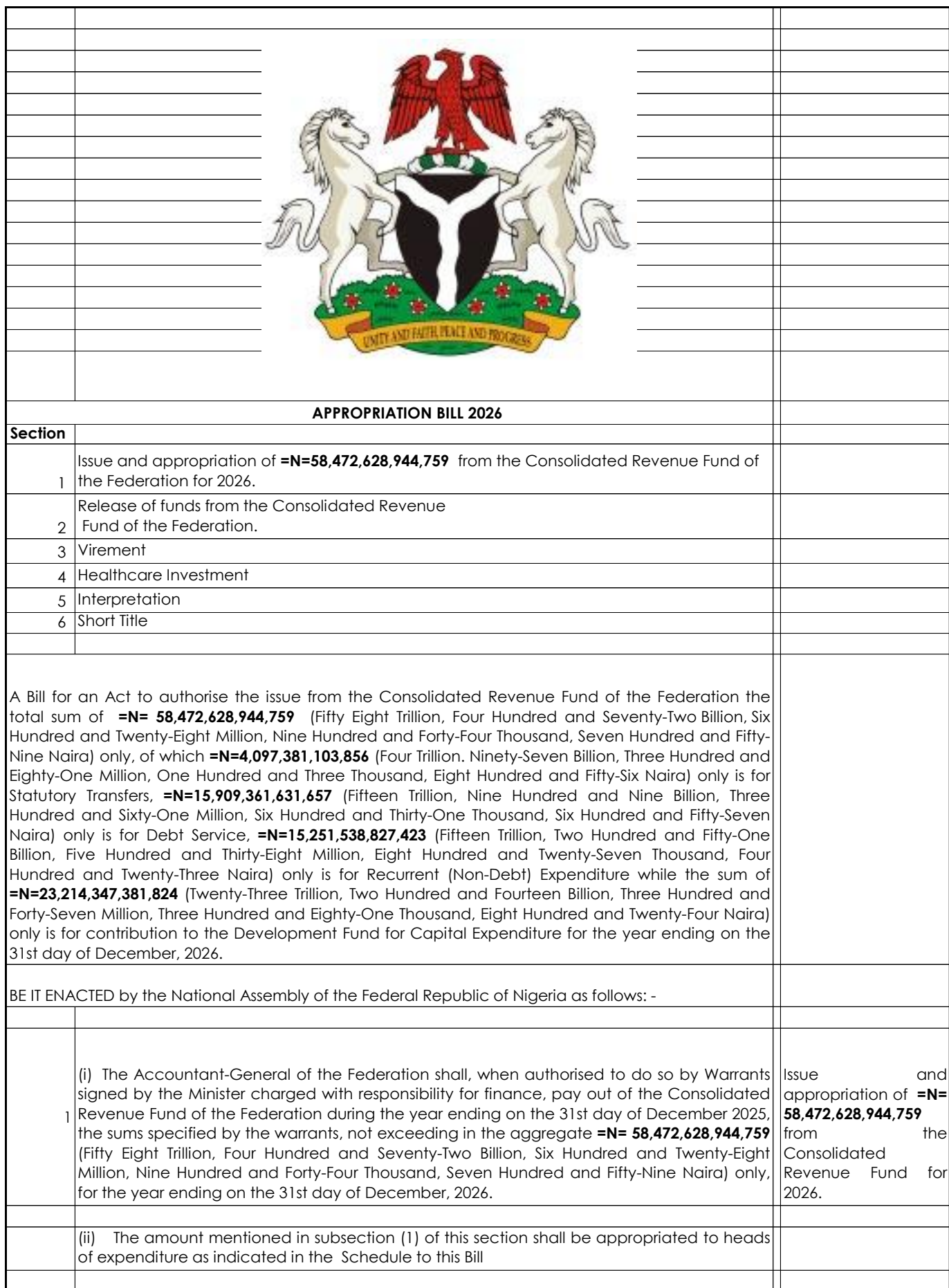




	(iii) No part of the amount aforesaid shall be released from the Consolidated Revenue Fund of the Federation after the end of the year mentioned in subsection (1) of this section.	
2	All amounts appropriated under this Bill shall be released from the Consolidated Revenue Fund of the Federation only for 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	Targeted Health Interventions, investment in Healthcare, should not be less than 6% of total Budget size, net of Debt Service and Liabilities.	Healthcare Investment
5	For the purposes of this Bill the term "schedule" includes the detailed estimates of expenditure attached thereto	Interpretation
6	This Bill may be cited as the Appropriation Bill 2026.	Short Title
	SCHEDULE	2026 BUDGET PROPOSAL
HEAD	REVENUES	
PART A	FGN SHARE OF GROSS FEDERATION REVENUES	23,094,724,415,532
PART B	DEDUCTIONS	3,085,727,194,789
PART C	FGN SHARE OF NET FEDERATION REVENUES	20,008,997,220,744
PART D	INDEPENDENT REVENUES	4,307,333,503,722
PART E	OTHER DIVIDENDS	247,704,763,361
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)	4,980,877,965,131
PART I	OTHERS	1,987,251,758,592
	AGGREGATE REVENUES/INFLOW	33,199,317,039,550
	EXPENDITURES	
PART J	STATUTORY TRANSFERS	4,097,381,103,856
PART K	DEBT SERVICE / SINKING FUND	15,909,361,631,657
PART L	RECURRENT (NON-DEBT) EXPENDITURE	15,251,538,827,423
PART M	CAPITAL EXPENDITURE	23,214,347,381,824
PART N	OTHERS	-
	AGGREGATE EXPENDITURE	58,472,628,944,759
	SURPLUS / DEFICIT	(25,273,311,905,210)
	FINANCING ITEMS	
PART O	DEBT FINANCING	23,035,240,017,989
PART P	ASSET SALES / PRIVITIZATION	189,156,395,258
PART Q	MULTI-LATERAL / BI-LATERAL PROJECT-TIED LOANS	2,048,915,491,962
	AGGREGATE FINANCING ITEMS	25,273,311,905,209
	SCHEDULE	2026 BUDGET PROPOSAL
	PART A - FGN SHARE OF GROSS FEDERATION REVENUES	=N=
HEAD	SHARE OF FEDERATION REVENUES	
1	FEDERAL GOVERNMENT SHARE OF MAIN POOL	22,053,289,632,020
2	FEDERAL GOVERNMENT SHARE OF VAT POOL	995,827,773,860
3	FEDERAL GOVERNMENT SHARE OF STAMP DUTY	45,607,009,653
	TOTAL - SHARE OF FEDERATION REVENUES	23,094,724,415,532

	PART B - DEDUCTIONS	
HEAD	DEDUCTIONS	
4	OIL & GAS DEDUCTIONS	199,619,102,848
5	NON-OIL DEDUCTION	1,257,685,521,941
6	TRANSFER TO FCT, ECOLOGICAL FUND, STATUTORY STABILIZATION, AND DEVELOPMENT OF NATURAL RESOURCES	1,628,422,570,000
	TOTAL - DEDUCTIONS	3,085,727,194,789
	PART C - FGN SHARE OF NET FEDERATION REVENUES	
HEAD	FGN SHARE OF NET FEDERATION REVENUES	
7	FEDERAL GOVERNMENT SHARE OF MAIN POOL	18,843,331,510,032
8	FEDERAL GOVERNMENT SHARE OF VAT POOL	1,291,548,789,585
9	FEDERAL GOVERNMENT SHARE OF EMTL	63,849,813,514
	TOTAL - SHARE OF FEDERATION REVENUES	20,198,730,113,131
	SCHEDULE	
	PART D - INDEPENDENT REVENUES	
HEAD	INDEPENDENT REVENUES	
10	TAX REVENUES	124,254,290,360
11	NON-TAX REVENUES	845,977,000,000
12	OPERATING SURPLUS	3,337,102,213,362
	TOTAL - INDEPENDENT REVENUES	4,307,333,503,722
	SCHEDULE	
	PART E - OTHER DIVIDENDS	
13	NLNG	135,135,066,414
14	BANK OF INDUSTRY (BOI)	-
15	DEVELOPMENT BANK OF NIGERIA	57,971,870,973
16	BANK OF AGRICULTURE	51,045,199,293
17	GALAXY BACKBONE	3,552,626,680
	TOTAL - DIVIDENDS	247,704,763,361
	SCHEDULE	
	PART F - AID AND GRANTS	
HEAD	AID AND GRANTS	
18	FOREIGN AID / GRANT (IN CASH)	1,367,151,828,000
	TOTAL - AID AND GRANTS	1,367,151,828,000
	SCHEDULE	
	PART G - SPECIAL LEVIES / ACCOUNTS - TRANSFERS TO CRF/CDF	
HEAD	SPECIAL LEVIES / ACCOUNTS - TRANSFERS TO CRF/CDF	
19	SPECIAL LEVIES/ACCOUNTS	300,000,000,000
20	SPECIAL ACCOUNTS	
	TOTAL - SPECIAL LEVIES / ACCOUNTS	300,000,000,000
	SCHEDULE	
	PART H - GOVERNMENT-OWNED ENTERPRISES	
21	GOVERNMENT-OWNED ENTERPRISES	9,400,398,417,348
22	GOEs OPERATING SURPLUS (80% OF WHICH IS CAPTURED IN INDEPENDENT REVENUE)	(4,419,520,452,217)
	TOTAL - GOEs REVENUE (NET OF OPERATING SURPLUS)	4,980,877,965,131
	SCHEDULE	2026 BUDGET PROPOSAL
	PART I - OTHERS	=N=
HEAD	OTHERS	
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	65,054,483,752
	TOTAL - OTHERS	1,987,251,758,592
	PART J - STATUTORY TRANSFERS	
HEAD	STATUTORY TRANSFERS	
27	NATIONAL JUDICIAL COUNCIL	341,625,739,236.00
28	NIGER - DELTA DEVELOPMENT COMMISSION	618,127,393,490.27
29	SOUTH - EAST DEVELOPMENT COMMISSION	140,000,000,000.00
30	NORTH - WEST DEVELOPMENT COMMISSION	145,606,921,550.00
31	SOUTH - WEST DEVELOPMENT COMMISSION	140,000,000,000.00
32	SOUTH - SOUTH DEVELOPMENT COMMISSION	140,000,000,000.00
33	NORTH CENTRAL DEVELOPMENT COMMISSION	140,000,000,000.00
34	UNIVERSAL BASIC EDUCATION COMMISSION	429,818,822,773.63
35	NATIONAL ASSEMBLY	344,852,880,669.24
36	PUBLIC COMPLAINTS COMMISSION	29,460,000,000.00
37	INDEPENDENT NATIONAL ELECTORAL COMMISSION (INEC)	1,013,778,401,602.08
38	NATIONAL HUMAN RIGHTS COMMISSION	20,000,000,000.00
39	NORTH EAST DEVELOPMENT COMMISSION	244,066,466,733.56
40	BASIC HEALTH CARE PROVISION FUND	214,909,411,386.82
41	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURE (NASENI)	135,135,066,414.00
	TOTAL - STATUTORY TRANSFERS	4,097,381,103,855.59
	SCHEDULE	
	PART K - DEBT SERVICE	
HEAD	DEBT SERVICE	
42	DOMESTIC DEBTS (INCLUDING WAYS AND MEANS)	10,160,856,017,502
43	FOREIGN DEBTS	5,359,965,298,037
	SUB-TOTAL	15,520,821,315,539
HEAD	SINKING FUND:	
44	SINKING FUND TO RETIRE MATURING PROMISORY NOTES	388,540,316,118
	SUB-TOTAL	388,540,316,118
	TOTAL - DEBT SERVICE	15,909,361,631,657
	SCHEDULE	2026 BUDGET PROPOSAL
	PART L - RECURRENT (NON-DEBT) EXPENDITURE	=N=
HEAD	MINISTRY/DEPARTMENT/AGENCY	
	EXECUTIVE:	
45	PRESIDENCY	119,415,458,345
46	MINISTRY OF DEFENCE	2,689,918,643,400
47	MINISTRY OF FOREIGN AFFAIRS	287,900,088,184
48	FEDERAL MINISTRY OF INFORMATION AND NATIONAL ORIENTATION	75,490,874,550
49	FEDERAL MINISTRY OF ART, CULTURE AND CREATIVE ECONOMY	31,590,919,086
50	FEDERAL MINISTRY OF TOURISM	6,704,697,238
51	MINISTRY OF INTERIOR	661,746,665,261
52	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION	17,170,845,766
53	AUDITOR GENERAL FOR THE FEDERATION	11,026,145,807
54	MINISTRY OF POLICE AFFAIRS	1,269,448,286,449
55	FEDERAL MINISTRY OF COMMUNICATIONS, INNOVATION AND DIGITAL ECONOMY	33,907,757,701
56	NATIONAL SECURITY ADVISER	377,215,191,188
57	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	2,032,524,534
58	SECRETARY TO THE GOVERNMENT OF THE FEDERATION	179,494,670,348
59	FEDERAL MINISTRY OF SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS	8,955,992,838
60	FEDERAL MINISTRY OF LIVESTOCK	18,043,889,278
61	FEDERAL MINISTRY OF AGRICULTURE AND FOOD SECURITY	147,521,140,589

62	FEDERAL MINISTRY OF FINANCE	64,564,315,210
63	FEDERAL MINISTRY OF BUDGET AND ECONOMIC PLANNING	23,362,657,076
64	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT	32,037,049,503
65	FEDERAL MINISTRY OF LABOUR AND EMPLOYMENT	33,841,003,554
66	FEDERAL MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY	93,416,870,177
67	FEDERAL MINISTRY OF TRANSPORTATION	34,530,060,537
68	FEDERAL MINISTRY OF MARINE AND BLUE ECONOMY	12,803,243,596
69	FEDERAL MINISTRY OF AVIATION AND AEROSPACE	17,117,174,797
70	FEDERAL MINISTRY OF POWER	10,379,423,798
71	MINISTRY OF PETROLEUM RESOURCES	58,068,240,861
72	FEDERAL MINISTRY OF STEEL DEVELOPMENT	14,671,240,559
73	FEDERAL MINISTRY OF SOLID MINERALS DEVELOPMENT	8,804,874,140
74	FEDERAL MINISTRY OF WORKS	48,109,697,975
75	FEDERAL MINISTRY OF HOUSING AND URBAN DEVELOPMENT	11,183,044,076
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	23,204,617,594
79	FEDERAL MINISTRY OF JUSTICE	86,689,404,047
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	498,065,645,142
84	FEDERAL MINISTRY OF SPORTS DEVELOPMENT	21,569,723,184
85	FEDERAL MINISTRY OF WOMEN AFFAIRS	3,916,651,560
86	FEDERAL MINISTRY OF EDUCATION	1,377,361,093,365
87	FEDERAL MINISTRY OF HEALTH AND SOCIAL WELFARE	1,010,234,974,390
88	FEDERAL MINISTRY OF ENVIRONMENT	57,954,766,418
89	NATIONAL POPULATION COMMISSION	19,164,891,752
90	MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION	16,883,432,828
	SUB-TOTAL: EXECUTIVE	9,545,608,400,245
	FEDERAL EXECUTIVE BODIES:	
91	CODE OF CONDUCT BUREAU	6,474,169,155
92	CODE OF CONDUCT TRIBUNAL	1,947,300,311
93	FEDERAL CHARACTER COMMISSION	6,122,148,352
94	FEDERAL CIVIL SERVICE COMMISSION	2,095,158,653
95	POLICE SERVICE COMMISSION	1,982,758,923
96	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	4,068,830,398
	SUB-TOTAL: FEDERAL EXECUTIVE BODIES	22,690,365,791
	GOVERNMENT OWNED ENTERPRISES - RECURRENT	2,019,617,780,421
	DEVELOPMENT LEVY - RECURRENT	94,975,890,445
	SCHEDULE	2026 BUDGET PROPOSAL
	PENSION, GRATUITIES AND RETIREES BENEFITS	-
	TOTAL ALLOCATION:	1,376,500,075,792
	OFFICE OF THE HEAD OF CIVIL SERVICE (CIVILIAN PENSION)	94,538,656,847
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
	MILITARY PENSIONS AND GRATUITIES (DMP)	486,039,965,366
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
	NHIS - MILITARY RETIREES	3,571,846,330
111	NHIS - MILITARY RETIREES - INCLUDING ARREARS	3,571,846,330
112	DIA CIVILIAN STAFF PENSION AND GRATUITIES	6,610,178,920
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	DEPARTMENT OF STATE SECURITY	28,611,520,421
117	PENSIONS (INCLUDING ARREARS)	27,625,927,433
118	PENSION RUNNING COST	763,883,800
119	VERIFICATION EXERCISE	221,709,188
	NIGERIA INTELLIGENCE AGENCY	23,538,022,433
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
	PENSION TRANSITIONAL ARRANGEMENT DIRECTORATE	285,586,345,534
123	IMPLEMENTATION OF NEW APPROVED PENSION RATES	23,287,656,970
	POLICE PENSIONS AND GRATUITIES	18,533,472,973
124	PENSIONS	18,319,909,320
125	PENSION RUNNING COST	213,563,654
	CUSTOMS, IMMIGRATION AND PRISONS PENSION OFFICE	18,409,612,175
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
	UNIVERSITIES PENSION INCLUDING ARREARS	13,120,357,752
130	PENSIONS	13,120,357,752
	PARASTATALS PENSION AND RAILWAY PENSIONS	194,686,375,535
131	PENSIONS	105,661,866,691
132	PENSION RUNNING COST	1,732,210,737
133	UNFUNDED LIABILITIES	87,292,298,107
	NELMCO	17,548,870,129
134	NELMCO PENSIONS/ARREARS	17,548,870,129
	NATIONAL PENSION COMMISSION (PENCOM)	427,039,429,838
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
	OTHER PENSIONS	20,964,110,103
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
	OTHER SERVICE - WIDE VOTES	2,192,146,314,729
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
	TOTAL CRF CHARGES:	3,568,646,390,521
	TOTAL RECURRENT (NON-DEBT)	15,251,538,827,423
	SCHEDULE	2026 BUDGET PROPOSAL
	PART M - CAPITAL EXPENDITURE	=N=
	MINISTRY/DEPARMENT/AGENCY	
	EXECUTIVE:	
175	PRESIDENCY	100,549,795,951
176	MINISTRY OF DEFENCE	464,474,756,894
177	MINISTRY OF FOREIGN AFFAIRS	56,135,718,476
178	FEDERAL MINISTRY OF INFORMATION AND NATIONAL ORIENTATION	22,672,347,769
179	FEDERAL MINISTRY OF ART, CULTURE AND CREATIVE ECONOMY	28,231,308,128
180	FEDERAL MINISTRY OF TOURISM	3,712,551,109
181	MINISTRY OF INTERIOR	34,670,127,337
182	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION	9,771,406,129
183	AUDITOR GENERAL FOR THE FEDERATION	4,854,988,681
184	MINISTRY OF POLICE AFFAIRS	60,913,608,670
185	FEDERAL MINISTRY OF COMMUNICATIONS, INNOVATION AND DIGITAL ECONOMY	20,652,484,684
186	NATIONAL SECURITY ADVISER	286,904,549,354
187	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	748,400,892
188	SECRETARY TO THE GOVERNMENT OF THE FEDERATION	113,526,967,302

189	FEDERAL MINISTRY OF SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS	4,825,111,318
190	FEDERAL MINISTRY OF LIVESTOCK	63,142,282,213
191	FEDERAL MINISTRY OF AGRICULTURE AND FOOD SECURITY	1,132,325,647,057
192	FEDERAL MINISTRY OF FINANCE	625,057,574,485
193	FEDERAL MINISTRY OF BUDGET AND ECONOMIC PLANNING	27,065,280,715
194	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT	55,399,199,578
195	FEDERAL MINISTRY OF LABOUR AND EMPLOYMENT	149,791,949,426
196	FEDERAL MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY	745,257,210,152
197	FEDERAL MINISTRY OF TRANSPORTATION	397,768,224,488
198	FEDERAL MINISTRY OF MARINE AND BLUE ECONOMY	136,438,709,047
199	FEDERAL MINISTRY OF AVIATION AND AEROSPACE	70,192,789,683
200	FEDERAL MINISTRY OF POWER	410,013,108,214
201	MINISTRY OF PETROLEUM RESOURCES	13,529,745,186
202	FEDERAL MINISTRY OF STEEL DEVELOPMENT	6,849,038,702
203	FEDERAL MINISTRY OF SOLID MINERALS DEVELOPMENT	147,530,456,635
204	FEDERAL MINISTRY OF WORKS	3,068,778,665,452
205	FEDERAL MINISTRY OF HOUSING AND URBAN DEVELOPMENT	95,624,545,275
206	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	1,454,429,890
207	FISCAL RESPONSIBILITY COMMISSION	848,043,501
208	FEDERAL MINISTRY OF WATER RESOURCES AND SANITATION	411,325,064,757
209	FEDERAL MINISTRY OF JUSTICE	43,855,152,490
210	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	5,204,476,168
211	FEDERAL CAPITAL TERRITORY ADMINISTRATION	460,737,525,182
212	FEDERAL MINISTRY OF NIGER DELTA DEVELOPMENT	17,417,686,998
213	FEDERAL MINISTRY OF YOUTH	20,197,216,637
214	FEDERAL MINISTRY OF SPORTS DEVELOPMENT	188,463,295,467
215	FEDERAL MINISTRY OF WOMEN AFFAIRS	43,224,108,798
216	FEDERAL MINISTRY OF EDUCATION	560,937,091,090
217	FEDERAL MINISTRY OF HEALTH AND SOCIAL WELFARE	898,325,019,301
218	FEDERAL MINISTRY OF ENVIRONMENT	61,190,136,834
219	NATIONAL POPULATION COMMISSION	12,794,316,285
220	MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION	201,703,287,645
	SUB-TOTAL: EXECUTIVE	11,285,085,400,045
	FEDERAL EXECUTIVE BODIES:	
221	CODE OF CONDUCT BUREAU	9,274,196,706
222	CODE OF CONDUCT TRIBUNAL	423,926,103
223	FEDERAL CHARACTER COMMISSION	409,042,108
224	FEDERAL CIVIL SERVICE COMMISSION	509,544,220
225	POLICE SERVICE COMMISSION	414,315,904
226	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	641,284,627
	SUB-TOTAL: FEDERAL EXECUTIVE BODIES	11,672,309,668
227	GOVERNMENT-OWNED ENTERPRISES - CAPITAL	2,961,260,184,710
228	DEVELOPMENT LEVY - CAPITAL	1,804,541,918,453
	SCHEDULE	2026 BUDGET PROPOSAL
		=N=
	MULTILATERAL/BILATERAL LOAN FUNDED PROJECTS	
229	FEDERAL MINISTRY OF COMMUNICATIONS, INNOVATION AND DIGITAL ECONOMY	30,000,000,000
230	FEDERAL MINISTRY OF AGRICULTURE AND FOOD SECURITY	168,126,816,765
231	FEDERAL MINISTRY OF WOMEN AFFAIRS	107,175,000,000
232	FEDERAL MINISTRY OF EDUCATION	30,644,312,730
233	FEDERAL MINISTRY OF ENVIRONMENT	45,000,000,000
234	FEDERAL MINISTRY OF FINANCE	182,288,976,645
235	FEDERAL MINISTRY OF BUDGET AND ECONOMIC PLANNING	381,052,069,410
236	FEDERAL MINISTRY OF HEALTH AND SOCIAL WELFARE	25,896,462,000
237	FEDERAL MINISTRY OF POWER	686,710,616,937
238	FEDERAL MINISTRY OF WATER RESOURCES AND SANITATION	24,118,500,360

239	FEDERAL MINISTRY OF WORKS	367,902,737,115
	TOTAL: MULTILATERAL/BILATERAL LOAN FUNDED PROJECTS	2,048,915,491,962
	CAPITAL SUPPLEMENTATION	-
240	FGN SPECIAL INTERVENTION PROGRAMME: SOCIAL HOUSING (FAMILY HOMES FUND)	14,000,000,000
241	NIGERIA YOUTH INVESTMENT FUND	25,000,000,000
242	COUNTERPART FUNDING FOR DONOR SUPPORTED PROGRAMMES, INCLUDING GLOBAL FUND	7,416,508,000
243	PROVISION FOR 2024 OUTSTANDING CONTRACTOR'S LIABILITIES	1,700,000,000,000
244	PAYMENT OF LOCAL CONTRACTORS' DEBTS/OTHER LIABILITIES	100,000,000,000
245	GALAXY BACKBONE	10,000,000,000
246	IPPIS CAPITAL - PAYROLL	1,500,000,000
247	OSSAP - SDGs: SDG PROJECTS 1	67,021,087,924
248	ZONAL INTERVENTION PROJECTS	100,000,000,000
249	FEDERAL GOVERNMENT STAFF HOUSING LOANS BOARD	2,500,000,000
250	SUBSCRIPTION TO SHARES IN INTERNATIONAL ORGANISATIONS	30,000,000,000
251	NATIONAL DEVELOPMENT PLANS (FMBEP)	1,500,000,000
252	CONTINGENCY (CAPITAL)	200,000,000,000
253	AID AND GRANTS FUNDED PROJECTS	1,367,151,828,000
254	NAF OUTSTANDING OBLIGATIONS ON 6X T-129 ATAK HELICOPTER AND QUANTITY 3X MI-35 HELICOPTERS	110,305,719,176
255	PRESIDENTIAL ENABLING BUSINESS ENVIRONMENT COUNCIL (PEBEC)	1,000,000,000
256	PRESIDENTIAL WOMEN'S HEALTH TRANSFORMATION INITIATIVE (OSSAP-WH)	4,460,000,000
257	DOMESTIC COFINANCING TO SUPPORT THE NATIONAL RESPONSE TO HIV/AIDS, TUBERCULOSIS AND MALARIA	22,680,000,000
258	REFUND OF BORROWED FUNDS FROM THE EDUCATION TAX POOL (TETFUND)	12,899,000,000
259	TRANSFER TO HYPPADEC	3,000,000,000
260	NATIONAL POVERTY REDUCTION WITH GROWTH STRATEGY (FGN COMMITMENT, INCLUDING NSIP UPSCALING)	150,000,000,000
261	RECAPITALISATION OF MINISTRY OF FINANCE INCORPORATED (MOFI)	20,000,000,000
262	GIFMIS CAPITAL	15,258,825,876
263	OFFICE OF THE SPECIAL ADVISER ON POLICY AND COORDINATION	1,000,000,000
264	PRESIDENTIAL COMMITTEE ON HEALTH SECTOR REFORM	500,000,000
265	NATIONAL SOCIAL INVESTMENT PROGRAMME AGENCY	2,000,000,000
266	CONSUMER CREDIT FUND	80,000,000,000
267	INFRASTRUCTURE PROJECT PREPARATION FUND (FMBEP)	21,000,000,000
268	MORTGAGE DEVELOPMENT/PROMOTION FUND	65,000,000,000
269	OFFICE OF THE PRESIDENTIAL ADVISER ON ENERGY	1,000,000,000
270	CLEAN ENERGY TRANSITION INITIATIVES: DEVELOPMENT OF LOCAL INFRASTRUCTURE, CONVERSION TO CNG, ELECTRIC VEHICLES, ETC	80,000,000,000
271	NIGERIA INTELLIGENCE AGENCY (NIA) HOSPITAL	208,049,108,010
272	FEDERAL INLAND REVENUE SERVICE (FIRS) BUILDING	50,000,000,000
273	PRESIDENTIAL REVENUE MONITORING & RECONCILIATION COMMITTEE (CAPITAL)	280,000,000
274	NIGERIA GROWTH INVESTMENT FUND	100,000,000,000
275	NIGERIA DEVELOPMENT FINANCE CORPORATION	100,000,000,000
276	ECONOMIC TRANSFORMATION FINANCE PROGRAMME	100,000,000,000
277	CAPITALISATION OF INFRACO	20,000,000,000
278	SAFE SCHOOL INITIATIVE	5,000,000,000
279	NEW MDAs TAKE-OFF GRANT (CAPITAL) - 12Nos MOST IN HEALTH AND EDUCATION	19,500,000,000
280	PRESIDENTIAL AIR FLEET LOGISTICS AND MANAGEMENT INCLUDING OPERATION OF NATIONAL FOREST GUARD	283,850,000,000
	TOTAL CAPITAL SUPPLEMENTATION:	5,102,872,076,985
	TOTAL CAPITAL EXPENDITURE	23,214,347,381,824
	AGGREGATE EXPENDITURE	58,472,628,944,759

EXPLANATORY MEMORANDUM	
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A Bill for an Act to authorise the issue from the Consolidated Revenue Fund of the Federation the total sum of **=N=58,472,628,944,759** (Fifty Eight Trillion, Four Hundred and Seventy-Two Billion, Six Hundred and Twenty-Eight Million, Nine Hundred and Forty-Four Thousand, Seven Hundred and Fifty-Nine Naira) only, of which **=N=4,097,381,103,856** (Four Trillion, Ninety-Seven Billion, Three Hundred and Eighty-One Million, One Hundred and Three Thousand, Eight Hundred and Fifty-Six Naira) only is for Statutory Transfers, **=N=15,909,361,631,657** (Fifteen Trillion, Nine 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, **=N=15,251,538,827,423** (Fifteen Trillion, Two Hundred and Fifty-One Billion, Five Hundred and Thirty-Eight Million, Eight Hundred and Twenty-Seven Thousand, Four Hundred and Twenty-Three Naira) only is for Recurrent (Non-Debt) Expenditure while the sum of **=N=23,214,347,381,824** (Twenty-Three Trillion, Two Hundred and Fourteen Billion, Three Hundred and Forty-Seven Million, Three Hundred and Eighty-One Thousand, Eight Hundred and Twenty-Four Naira) only is for contribution to the Development Fund for Capital Expenditure for the year ending on the 31st day of December, 2026.