

Insertions by the National Assembly in the 2025 Budget





Introduction

On December 18, 2024, President Bola Ahmed Tinubu presented an appropriation bill of N49.74 trillion for the fiscal year 2025 to the National Assembly. This represented an 80.96% rise compared to the proposed budget of N27.50 trillion for 2024. The National Assembly reviewed and approved the budget, which was subsequently signed into law by the President on February 28, 2025. The president increased the budget from N49.7tn to N54.2tn, which was then bumped up by the National Assembly to N54.99tn. This indicates a cumulative increase of N5.29tn.

A closer look at the approved budget shows that the National Assembly raised the recurrent non-debt budget proposal (which includes staff costs, operational expenses, pensions, gratuities, and other social benefits) by N299.75 billion, adjusting it from the proposed N8.58 trillion to N8.81 trillion. The recurrent debt budget (for debt servicing) was cut by N2 trillion, decreasing from the N16.32 trillion proposed by the executive to N14.31 trillion.

On the other hand, the National Assembly increased the capital expenditure budget by N9.11 trillion, raising it from the initial proposed N14.85 trillion to N23.96 trillion. This indicates that the National Assembly introduced new projects or boosted funding for existing allocations by over N9 trillion.

Budget Breakdown	Naira
MDAs Budget	21,827,318,504,002
Federal Executive Bodies	40,007,662,279
Multilateral/Bilateral Loan Funded Projects	3,364,281,435,450
Capital Supplementation	6,368,243,556,242
Debt Service	14,317,142,689,548
Consolidated Revenue Funds Charges:	2,272,883,969,701
Government-Owned Enterprises Budget	2,730,526,179,249
Tetfund	424,000,000,000
Statutory Transfers	
National Judicial Council	521,625,739,236
Niger - Delta Development Commission	626,533,344,370
South - East Development Commission	140,000,000,000
North - West Development Commission	145,606,921,550
South - West Development Commission	140,000,000,000
South - South Development Commission	140,000,000,000
North - Central Development Commission	140,000,000,000
Universal Basic Education Commission	496,842,245,271
National Assembly	344,852,880,669
Public Complaints Commission	14,460,000,000
Independent National Electoral Commission (INEC)	140,000,000,000
National Human Rights Commission	8,000,000,000
North East Development Commission	240,997,982,557
Basic Health Care Provision Fund	298,421,122,636
National Agency For Science And Engineering Infrastructure (NASENI)	248,421,122,636
Total	54,990,165,355,396

Distribution of Inserted Projects by Value

A total of 11,122 projects culminating in N6.93tn were inserted in the 2025 budget by the National Assembly, an ugly trend that was accelerated in the 10th National Assembly. The additional 3.18tn was added to the capital supplementation (see Appendix II), which makes up N9.11tn in capital projects. 238 of the projects worth N2.29tn are in the range of values greater than N5bn in value. We also noticed that 984 projects worth N1.71tn, and 1,119 projects within the range of N500m-N1bn, worth N641.38bn were inserted into the budget. We contend that the National Assembly has indiscriminately inserted projects into the national budget, many of which appear to serve narrow personal interests and political expediency rather than the broader public good.

Capital Expenditure

Value Bands (naira)	Frequency	Amount
Greater than 5 billion	238	3.29tn
Greater than or equal to 1 billion but less than 5 billion	984	1.71tn
Greater than or equal to 500 million but less than 1 billion	1,119	641.38bn
Greater than or equal to 100 million but less than 500 million	5,818	1.15tn
Greater than or equal to 50 million but less than 100 million	1,493	86.33bn
Greater than or equal to 10 million but less than 50 million	1420	37bn
Less than 10 million	50	339.13m
Total Value of Insertions	11,122	6.93tn

Fragmentation of the Budget

3,573 projects worth N653.19bn are to be directly delivered in federal constituencies, while 1,972 projects with a value of N444.04bn are directly in senatorial districts. A deeper dive into project categories include 1,477 streetlights worth N393.29bn, 538 boreholes worth N114.53bn, 2,122 ICT projects with a value of N505.79bn, 319 health-related projects with a value of N420.09bn, and 6.74bn for the empowerment of traditional rulers.

Nature of Insertions	Frequency	Amount (NGN)
Projects in Federal Constituencies	3,573	653.19bn
Projects in Senatorial Districts	1,972	444.04bn
Types of Projects		
Street lights	1,477	393.29bn
Boreholes	538	114.53bn
ICT-related Projects	2122	505.79bn
Construction/renovation of Community Town Halls	43	17.23bn
Education-related projects (Construction of classroom blocks, provision of exercise books, training of teachers, etc)	561	179.96bn
Health-related projects	319	420.09bn
Empowerment of Traditional Rulers	32	6.74bn
Road Construction/Rehabilitation	1380	1.44tn
Purchase of security vehicles	24	11.7bn

Categorization of Insertions by Supervising Ministries

Thirty-nine percent (4,371) of the projects worth N1.72tn were inserted in the Ministry of Agriculture's budget, raising its capital budget from N242.50bn to N1.95tn. Recall that in a 2024 analysis, it was revealed that the National Assembly inserted 2,470 projects in the Ministry of Agriculture and Food Security, including several MDAs under it. In 2025, the National Assembly inserted 1,777 new projects valued at N994.98 billion into the budgets of ministries such as Science and Technology, while 90 additional projects worth N1.1 trillion were inserted into the budget of the Ministry of Budget and Economic Planning.

Mother Ministry	Frequency of Insertions	Amount (NGN)
Federal Ministry Of Agriculture And Food Security	4371	1.72tn
Federal Ministry Of Budget And Economic Planning	90	1.11tn
Federal Ministry Of Science Technology And Innovation	1777	994.98bn
Federal Ministry Of Works	520	791.23bn
Federal Ministry Of Education	560	194.39bn
Federal Ministry Of Health And Social Welfare	729	474.70bn
Federal Ministry Of Water Resources	725	432.74bn
Federal Ministry Of Humanitarian Affairs And Poverty Alleviation	186	264.00bn
Federal Ministry Of Labour And Employment	86	19.62bn
Federal Ministry Of Power	324	66.01bn
Secretary To The Government Of The Federation	558	95.74bn
Federal Ministry Of Industry, Trade And Investment	113	41.11bn
Federal Ministry Of Housing And Urban Development	43	19.69bn
Federal Ministry Of Police Affairs	13	10.81bn
Federal Ministry Of Transport	121	38.71bn
Federal Ministry Of Women Affairs	130	44.21bn
Federal Ministry Of Environment	138	49.55bn
Ministry Of Foreign Affairs	7	25.59bn
Ministry Of Information	124	25.27bn
Presidency	105	87.12bn
Total		6.51tn

Insertions by Ministries, Agencies, and Departments

Certain agencies and organizations are targeted for these insertions. For example, the NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE, LAGOS, and FEDERAL CO-OPERATIVE COLLEGE, OJI RIVER, among others, have become the targets for National Assembly members to insert projects. Most of these agencies don't have the required technical capacity to execute the delegated projects, leaving a long list of poorly executed projects across the country.

MDA	Frequency	Amount (NGN)
Federal Co-Operative College- Oji River	1142	320.74bn
Nigerian Building And Road Research Institute - Lagos	856	406.19bn
Federal College Of Horticulture, Dadin-Kowa, Gombe	635	181.74bn
Border Communities Development Agency (Bcda) Hqtrs	468	64.85bn
Federal Ministry Of Works	405	708.04bn
Federal Co-Operative College- Ibadan	317	190.89bn
National Centre For Agricultural Mechanisation- Ilorin	254	83.65bn
Federal Ministry Of Agriculture And Food Security - Hqtrs	163	74.95bn
Nigeria Institute Of Oceanography And Marine Research	161	78.98bn
National Rural Electrification Agency	115	29.51bn
National Productivity Centre	62	14.92bn
Smedan - H/Qtrs	83	25.93bn
National Centre For Women Development	110	24.34bn

Frivolous Items/Out of the Mandate of MDAs

Many agencies are executing projects that are out of scope and frivolous, thereby adding zero value to the country. Most of the projects are tied to the political value of the lawmakers and are indiscriminately added to the budgets of several MDAs. How will these agencies, without the requisite knowledge regarding these projects, properly monitor and appraise performance? A few allocations are provided below:

Code	National Centre For Agricultural Mechanisation- Ilorin	Amount (NGN)
ERGP20260607	CONSTRUCTION AND EQUIPPING OF 700 CAPACITY ICT/CBT CENTRE IN ZONKWA, KADUNA SOUTH SENATORIAL DISTRICT	700,000,000
ERGP20260376	GRANTS FOR YOUTH & WOMEN COMMUNITY BASED COOPERATIVE SOCIETIES THROUGH MICRO-FINANCE BANK IN BAYELSA WEST SENATORIAL DISTRICT	500,000,000
ERGP20260404	SUPPLY OF NPK 20-10-10 FERTILIZER IN BORNO SOUTH SENATORIAL DISTRICT	500,000,000
ERGP20260373	SCHOLARSHIPS & EDUCATIONAL GRANTS IN BAYELSA WEST SENATORIAL DISTRICT	400,000,000
ERGP20260374	COMMUNITY HEALTH INSURANCE IN BAYELSA WEST SENATORIAL DISTRICT	350,000,000
ERGP20261273	PROVISION OF SECURITY VEHICLES TO SOME SELECTED AREAS TO [SIC] EHNACE SECURITY PATROL IN FARMING COMMUNITIES OF 6 GEO POLITICAL ZONES (LOT 1-6)	500,000,000
ERGP20261274	PROVISION OF SECURITY VEHICLES TO SOME SELECTED AREAS TO [SIC] EHNACE SECURITY PATROL IN FARMING COMMUNITIES OF SOUTH-EAST STATE (LOT 1-5)	500,000,000
ERGP20262328	TRAINING AND SUPPLY OF EMPOWERMENT EQUIPMENTS AND VEHICLES FOR YOUTHS AND ENTREPRENEURS IN YEWA SOUTH LOT 1-5	400,000,000

Code	Federal Co-Operative College- Oji River	Amount (NGN)
ERGP20261233	PURCHASE/ [SIC] PROVVISION OF UTILITY VEHICLES AND OTHER VEHICLES TO ASSIST SOME FARMERS; FARMERS GUARD AND SOME DISTRIBUTION AGENTS IN AGRIC CHAIN DISTRIBUTION IN NIGERIA (MULTIPLE LOTS)	3,000,000,000
ERGP20260914	ELECTRIFICATION OF NONWA, KOROMA AND OTHER COMMUNITIES IN TAI LGA, RIVER SOUTH-EAST SENATORIAL DISTRICT, RIVER STATE.	1,500,000,000
ERGP20260523	PURCHASE AND INSTALLATION OF ALL-IN-ONE SOLAR STREET LIGHTS IN SELECTED LGAS IN ENUGU EAST SENATORIAL DISTRICT, ENUGU STATE	1,000,000,000
ERGP20260711	PROVISION OF DIGITAL LEARNING DEVICES AND SMART RESOURCES FOR SCHOOLS IN KOGI CENTRAL SENATORIAL DISTRICT	1,000,000,000
ERGP20260833	REHABILITATION OF SELECTED ROADS IN DEPLORABLE CONDITION IN ONDO CENTRAL SENATORIAL DISTRICT, ONDO STATE.	1,000,000,000
ERGP20261879	PROVISION OF RURAL COMMUNITIES WITH SOLAR POWERED STREET LIGHTS IN OSUN WEST SENATORIAL DISTRICT, OSUN STATE	1,000,000,000
ERGP20262091	PROCUREMENT & DISTRIBUTION OF BOAT OUTBOARD ENGINES TO YOUTHS IN WARRI NORTH LOCAL GOVERNMENT AREA, DELTA SOUTH SENATORIAL DISTRICT, DELTA STATE	900,000,000
ERGP20261272	PROVISION/SUPPLY OF SECURITY VEHICLES TO ENHANCE SECURITY PATROL IN SOME SELECTED FARMING COMMUNITIES IN SOUTH-SOUTH STATE (LOT 1-5)	900,000,000
ERGP202699104	PROCUREMENT AND SUPPLY OF FAIRLY USED AND BRAND NEW VEHICLES FOR TRANSPORTATION PROGRAMS IN IFO/EWEKORO FEDERAL CONSTITUENCY, OGUN STATE (MULTIPLE LOTS)	500,000,000
ERGP20256781	EMPOWERMENT OF CONSTITUENCY THROUGH VEHICLES, BIKES, AGRIC INPUTS E.T.C IN OWERRI FEDERAL CONSTITUENCY, IMO STATE.	200,000,000

Code	Nigerian Building And Road Research Institute - Lagos	Amount (NGN)
ERGP20261593	CONSTRUCTION OF OLENGBECHO-OJAPO-OGEGE ROAD IN BENUE SOUTH SENATORIAL DISTRICT	2,500,000,000
ERGP20263012	BIRNIN YAURI - ZURU ROAD KEBBI SOUTH SENATORIAL DISTRICT	2,000,000,000
ERGP20261591	CONSTRUCTION OF OTUKPO-OBI ROAD IN BENUE SOUTH SENATORIAL DISTRICT	1,500,000,000
ERGP20261592	CONSTRUCTION OF OBI-OJU ROAD IN BENUE SOUTH SENATORIAL DISTRICT	1,500,000,000
ERGP20262913	CONSTRUCTION AND REHABILITATION OF DAMBAM - ZAURA ROAD, SORO-GUNGURA ROAD AND GADA-ZAKARA ROAD IN BAUCHI CENTRAL SENATORIAL DISTRICT	1,500,000,000
ERGP20262105	CONSTRUCTION OF TOWNSHIP ROAD IN IKIRE IN OSUN WEST SENATORIAL DISTRICT	1,000,000,000
ERGP20262002	SUPPLY OF VEHICLES TO ENHANCE RURAL MASS TRANSIT AT GHARI AND OTHER LGAs (MULTIPLE LOTS)	1,000,000,000
ERGP20262375	PROVISION OF SECURITY VEHICLES TO SELECTED LOCAL AGENCIES IN SOUTHWEST STATES OF NIGERIA	150,000,000

Recommendations

The President must assert greater executive leadership in ensuring that the national budget aligns with the Federal Government's medium- and long-term development strategy. This includes initiating a reform-oriented dialogue with the National Assembly to establish a transparent, equitable, and accountable process for the inclusion of constituency projects. The current practice—where lawmakers independently insert projects without coordination with national priorities—undermines the credibility of the budget and weakens the impact of public expenditure. Although unofficial claims suggest that Senators and Members of the House of Representatives receive N1 billion and N2 billion respectively for constituency projects, our analysis of project insertions reveals that actual allocations are often significantly higher. These discrepancies highlight the urgent need for budgetary reform anchored in data transparency, independent verification of project costs, and a standardized mechanism for tracking the implementation and impact of constituency projects. Without such reforms, the budgeting process risks being dominated by political patronage rather than national development goals.

A definitive judicial ruling is necessary to clarify the extent of the appropriation powers that the constitution grants to the National Assembly, especially concerning its ability to unilaterally introduce new capital projects in the budget. Over the years, there has been ambiguity regarding whether the National Assembly has the constitutional authority, through its powers of appropriation, oversight, and review, to add new projects (line items) into the budget proposal without involving the Executive. The continuance of this ambiguity further erodes the separation of powers, specifically regarding the extent of powers held by the National Assembly. The Attorney General and Minister for Justice can institute proceedings at the Supreme Court via a motion seeking the interpretation of the Constitution.

Recommendations

Inadequate Accountability Structures

Although constitutional and legal measures require accountability, the actual enforcement of these measures is lacking. Public officials are infrequently held responsible for corruption or mismanagement, resulting in ongoing failures in governance and service provision. The Economic and Financial Crime Commission and the Independent Corrupt Practices and other related offenses Commission need to prosecute cases of abuse, corruption, and financial recklessness associated with the budget process.



Incorporate Citizens and Civil Society as Essential Participants in the Budgeting Process

Drawing from examples of subnational units that have successfully engaged in 'Citizens' Budget Hearings', BudgIT believes that such involvement is crucial. Citizens and Civil Society should be included in the Approval Stage, as their inquiries regarding the Appropriation Bill (along with explanations for the budget insertions made by the National Assembly) could prevent unnecessary insertions from occurring in the first place. Both the Senate and the House of Representatives have committees for CSOs/domestic NGOs; these committees, headed by Senator Victor Umeh and Rep. Victor Obuzor can call for quarterly joint reviews of the implementation of the budget. Not only can CSOs bring their knowledge and capacity to engage in implementation assessment, but this process can be done at minimal cost through hybrid sessions.

2025 Executive Budget Proposal vs 2025 Approved Budget

Code	Recurrent Non-Debt	# ÷		Recurre (Debt S	Recurrent Debt (Debt Service)		Capital		
	Proposed	Approved	Variance	Proposed	Approved	Variance	Proposed	Approved	Variance
MDAs	8.57tn	8.81tn	299.75bn	16.32tn	14.31tn	-2.01tn	6.09tn	13.02tn	6.93tn
Federal Executive Bodies	23.33bn	23.33bn	0.00bn	0.00	0.00bn	.00bn	16.66bn	16.67bn	0.0bn
GOEs	1.91tn	1.91tn	0.00tn	.00tn	.00tn	.00bn	820.91bn	820.90bn .00tn	.00tn
TETFUND	49.50bn	49.50bn	.00bn	0.00bn	0.00bn	0.00bn	940.50bn	374.50bn	-566bn
Consolidated Revenue Fund (CRF) Charges	3.56tn	2.27tn	-1.29tn	0.00	00:00	0.00	0.00bn	.00bn	.00bn
Multilateral/ Bilateral Loan Funded Projects	0.00	0.00	0.00	0.00	00:00	0.00	3.80tn	3.36tn	-0.44bn
Capital Supplementation	0.00	0.00	0.00	0.00	00.00	0.00	3.18tn	6.36tn	3.19tn
Total	14.12tn	13.06tn	990.25tn	8.49tn	8.27tn	-2.01tn	14.85tn	23.96tn	9. 11tn

CAPITAL SUPPLEMENTATION	APPROVED	BUDGETED	VARIANCE
FGN SPECIAL INTERVENTION PROGRAMME: SOCIAL HOUSING (FAMILY HOMES FUND)	7,000,000,000.00	7,000,000,000	0.00
NIGERIA YOUTH INVESTMENT FUND	25,000,000,000.00	25,000,000,000	0.00
COUNTERPART FUNDING FOR DONOR SUPPORTED PROGRAMMES, INCLUDING GLOBAL FUND	7,416,508,000	7,416,508,000	0.00
PAYMENT OF LOCAL CONTRACTORS' DEBTS/OTHER LIABILITIES	10,955,324,281	10,955,324,281	0.00
GALAXY BACKBONE	10,000,000,000	10,000,000,000	0.00
IPPIS CAPITAL - PAYROLL	1,500,000,000	1,500,000,000	0.00
OSSAP - SDGs: SDG PROJECTS 1	67,021,087,924	67,021,087,924	0.00
SPECIAL PROJECTS	0	761,966,018,054	-761,966,018,054.00
RECAPITALISATION OF DEVELOPMENT FINANCE INSTITUTIONS	10,000,000,000	10,000,000,000	0.00
ZONAL INTERVENTION PROJECTS	100,000,000,000	100,000,000,000	0.00
FEDERAL GOVERNMENT STAFF HOUSING LOANS BOARD	2,500,000,000	2,500,000,000	0.00
SUBSCRIPTION TO SHARES IN INTERNATIONAL ORGANISATIONS	15,000,000,000	15,000,000,000	0.00
NATIONAL DEVELOPMENT PLANS (FMBEP)	1,500,000,000	1,500,000,000	0.00
CONTINGENCY (CAPITAL)	200,000,000,000	200,000,000,000	0.00
AID AND GRANTS FUNDED PROJECTS	761,905,057,500	761,905,057,500	0.00
PRESIDENTIAL ENABLING BUSINESS ENVIRONMENT COUNCIL (PEBEC)	1,000,000,000	1,000,000,000	0.00
REFUND OF BORROWED FUNDS FROM THE EDUCATION TAX POOL (TETFUND)	12,899,000,000	12,899,000,000	0.00
TRANSFER TO HYPPADEC	3,000,000,000	3,000,000,000	0.00

CAPITAL SUPPLEMENTATION	APPROVED	BUDGETED	VARIANCE
NATIONAL POVERTY REDUCTION WITH GROWTH STRATEGY (FGN COMMITMENT, INCLUDING NSIP UPSCALING)	150,000,000,000	150,000,000,000	0.00
RECAPITALISATION OF MINISTY OF FINANCE INCORPORATED (MOFI)	20,000,000,000	20,000,000,000	0.00
FGN SHARE OF OIL PRICE ROYALTY TRANSFERRED TO NSIA	386,570,896,585	386,570,896,585	0.00
GIFMIS CAPITAL	15,258,825,876	15,258,825,876	0.00
PRESIDENTIAL POLICY AND COORDINATION OFFICE	1,000,000,000	1,000,000,000	0.00
PRESIDENTIAL COMMITTEE ON HEALTH SECTOR REFORM	500,000,000	500,000,000	0.00
NATIONAL SOCIAL INVESTMENT PROGRAMME AGENCY	2,000,000,000	2,000,000,000	0.00
CONSUMER CREDIT FUND	100,000,000,000	100,000,000,000	0.00
INFRASTRUCTURE PROJECT PREPARATION FUND (FMBEP)	21,000,000,000	21,000,000,000	0.00
MORTGAGE DEVELOPMENT/PROMOTION FUND	65,000,000,000	65,000,000,000	0.00
STUDENT LOAN SCHEME	50,000,000,000	50,000,000,000	0.00
OFFICE OF THE PRESIDENTIAL ADVISER ON ENERGY	1,000,000,000	1,000,000,000	0.00
CLEAN ENERGY TRANSITION INITIATIVES: DEVELOPMENT OF LOCAL INFRASTRUCTURE, CONVERSION TO CNG, ELECTRIC VEHICLES, ETC	80,000,000,000	80,000,000,000	0.00
NIGERIA INTELLIGENCE AGENCY (NIA) HOSPITAL	238,049,108,010	238,049,108,010	0.00
FEDERAL INLAND REVENUE SERVICE (FIRS) BUILDING	50,000,000,000	50,000,000,000	0.00

CAPITAL SUPPLEMENTATION	APPROVED	BUDGETED	VARIANCE
TAKE OFF GRANT FOR OBA SIKIRU KAYODE ADETONA SCHOOL OF GOVERNANCE STUDIES (OSKASGS) - NIPSS	887,748,066	887,748,066	0.00
PRESIDENTIAL REVENUE MONITORING & RECONCILIATION COMMITTEE (CAPITAL)	280,000,000	280,000,000	0.00
SDG SERVICE WIDE VOTE	60,000,000,000	0.00	60,000,000,000.00
NASS SERVICE WIDE VOTE	170,000,000,000	0.00	170,000,000,000.00
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	0.00	200,000,000,000.00
NHIA CATASTROPHIC HELATH INSURANCE FUND	20,000,000,000	0.00	20,000,000,000.00
SOLID MINERALS SECTOR	800,000,000,000	0.00	800,000,000,000.00
RECAPITALIZATION OF THE BANK OF AGRICULTURE (BOA)	1,500,000,000,000	0.00	1,500,000,000,000.00
RECAPITALIZATION OF THE BANK OF INDUSTRY (BOI)	500,000,000,000	0.00	500,000,000,000.00
CRITICAL INFRASTRUCTURE PROJECTS (RHID FUND) - TOTAL	0.00	0.00	0.00
IRRIGATION DEVELOPMENT (RIVER BASIN DEVELOPMENT AUTHORITIES)	0.00	0.00	0.00
TRANSPORTATION INFRASTRUCTURE (ROADS AND RAIL)	0.00	0.00	0.00
ROADS	0.00	0.00	0.00
LIGHT RAIL	0.00	0.00	0.00
KANO	150,000,000,000	0.00	150,000,000,000.00

CAPITAL SUPPLEMENTATION	APPROVED	BUDGETED	VARIANCE
OGUN	100,000,000,000	0.00	100,000,000,000.00
KADUNA	100,000,000,000	0.00	100,000,000,000.00
LAGOS	50,000,000,000	0.00	50,000,000,000.00
BORDER COMMUNITIES INFRASTRUCTURE	50,000,000,000	0.00	50,000,000,000.00
MILITARY BARRACKS ACCOMMODATION	150,000,000,000	0.00	150,000,000,000.00
MILITARY AVIATION	100,000,000,000	0.00	100,000,000,000.00
TOTAL CAPITAL SUPPLEMENTATION	6,368,243,556,242.00	3,180,209,574,296	3,188,033,981,946.00

