

## PRESS STATEMENT

### ON THE REPEAL AND RE-ENACTMENT OF THE 2024 AND 2025 APPROPRIATION ACTS AND BUDGET TRANSPARENCY

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The Budget Office of the Federation (BOF) has noted recent public commentary on the repeal and re-enactment of the 2024 and 2025 Appropriation Acts, including claims of a constitutional breach, fiscal illegality, and an alleged failure to provide access to budget documents. While public interest in fiscal governance is legitimate and welcome, Nigeria's budget discourse must remain anchored in the Constitution, applicable fiscal legislation, and established legislative practice.

Accordingly, BOF provides the following clarification to correct key misconceptions, set out the governing legal framework, and reaffirm our commitment to transparency and responsible public finance management.

#### **1. Constitutional and Legislative Basis for Appropriation, Amendment, Repeal and Re-enactment**

1. Sections 80–84 of the Constitution establish a sequenced framework for public expenditure: (i) the President prepares and lays estimates before the National Assembly; (ii) the National Assembly considers and authorises expenditure through an Appropriation Act; and (iii) the Executive implements expenditure strictly within the legal authority so granted.
2. The Constitution does not prohibit the National Assembly from repealing and re-enacting an Appropriation Act where fiscal circumstances, implementation realities, or reconciliation of fiscal instruments make such legislative action necessary in the public interest.
3. Where the National Assembly passes a repeal and re-enactment bill and the President assents, the resulting Act becomes valid law. It is therefore incorrect to describe a duly enacted repeal and re-enactment as a 'constitutional impossibility'.

#### **2. On Budget Lifespan and Legislative Extensions**

4. While Appropriation Acts are commonly framed to operate within a fiscal year, the Constitution does not impose an immutable expiry rule that forbids legislative extension for

orderly completion of obligations, settlement of certified claims, and alignment of overlapping fiscal instruments.

5. Where the National Assembly, in exercise of its legislative powers, extends the operational window of an Appropriation Act, such extension is an expression of legislative authority, not an illegality.

### **3. On the Allegation of 'Expenditure Without Appropriation'**

6. The assertion that expenditure occurred 'without appropriation' conflates distinct concepts in public finance administration, including contractual obligations, cash releases, statutory transfers, debt service, and project commitments that may straddle fiscal periods.

7. The legal test is whether expenditure is supported by lawful appropriation or other constitutional/statutory charge, and whether any required legislative oversight is sought through recognised instruments (supplementary appropriation, virement where permitted, or repeal and re-enactment).

8. The repeal and re-enactment process serves, among other things, to consolidate and regularise fiscal authority through an Act of the National Assembly, thereby reinforcing—not undermining—constitutional control of public funds.

### **4. Fiscal Responsibility Act and Transparency Obligations**

9. Section 48(1) of the Fiscal Responsibility Act requires transparency, timely disclosure, and wide publication of fiscal transactions and decisions. BOF affirms these obligations.

10. However, transparency requirements must be implemented with due regard to document integrity, legislative authentication processes, and the need to avoid circulation of conflicting drafts while harmonisation and enrolment are ongoing.

### **5. On Popular Participation and Legislative Procedure**

11. Nigeria operates a representative constitutional democracy. Legislative consideration of appropriation, including committee work and plenary proceedings, is a constitutionally recognised method for translating public interest into law through elected representation.

12. BOF supports structured public engagement through budget literacy initiatives and appropriate stakeholder consultations, consistent with law and practical governance.

### **6. Commitments and Immediate Administrative Actions**

Without prejudice to the constitutional validity of the repeal and re-enactment process, BOF recognises the importance of public access to fiscal documents and will continue to strengthen publication, communication, and citizen-facing budget transparency.

- BOF will maintain strict adherence to expenditure controls consistent with constitutional requirements and applicable fiscal regulations.
- BOF will work with relevant institutions to ensure that authenticated budget documents and enrolled Acts are made accessible through official channels as soon as they are finalised for publication.
- BOF will continue to support citizen-friendly budget communication products to improve public understanding of fiscal policy choices.

## **Conclusion**

Nigeria's public finance system rests on the rule of law, institutional responsibility, and the constitutional balance between the Executive and the Legislature. Where macroeconomic conditions and implementation realities require legislative adjustment, the proper response is lawful legislative action—not informal fiscal practice. The repeal and re-enactment process, having proceeded through the National Assembly and presidential assent, remains a constitutional and legislative instrument for budgetary oversight and alignment.

BOF remains committed to fiscal discipline, transparency, and constructive engagement with all stakeholders in the national interest.

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