



2020 BUDGET CUT:

MATCHING NIGERIA'S BUDGET PRIORITIES WITH
PRESENT FISCAL REALITIES

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Occasional Paper

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BACKGROUND

Due to unpremeditated circumstances, the Federal Government of Nigeria is at the verge of downsizing its 2020 Appropriation Bill by N1.5tn¹. The decision, which has been approved by the executive, is awaiting legislative scrutiny². Although the modalities for the N1.5tn budget cut has not been made public, the decision appears modest considering Nigeria's revenue realities.

Since the beginning of the year, Nigeria has been poised with considerable distortions in its finances. The country's oil revenue earning has been unexpectedly impacted by the oil trade war as well as the COVID-19 pandemic³. This has generated series of economic imbalances⁴ as well as a distortion of the revenue benchmarks the budget was predicated upon. To salvage the situation, a 20 percent cut on capital expenditure and 25 percent cut on recurrent expenditure has been proposed by the executive arm of government⁵.

While Nigeria is in a problematic dilemma which requires drastic economic responses, there is a need to position these responses within the framework of citizen-oriented governance, service delivery, and accountability. Particularly, the proposed budget readjustment should be guided by the series of international conventions regulating budgetary allocation.

For example, in delivering the budget readjustment, policy makers should be reminded of the African Union Abuja Declaration of 2001⁶ that recommends a 15 percent budgetary allocation to the health sector. Similarly, UNESCO EFA recommendation⁷ should be factored into the readjustment within the most practicable limit. Following these conventions, the budget should efficiently deliver on critical citizen needs such as health, education, and infrastructure.

However, to deliver a citizen-oriented budget within the current economic realities, huge commitment and sacrifices will be required from the government. This will involve cutting down the enormous cost of governance⁸ as well as making deliberate efforts to reduce its unessential spending. Within the global economic reality deepened by the COVID-19 pandemic, delivering a citizen-oriented budget might also involve rethinking the country's

1 <https://www.vanguardngr.com/2020/03/covid-19-fg-cuts-2020-budget-by-n1-5trn/>

2 <https://businessday.ng/uncategorized/article/covid19-senate-wants-2020-budget-downsized/>

3 <https://www.theafricareport.com/24442/how-coronavirus-and-the-global-oil-price-war-can-impact-nigeria/>

4 <https://nairametrics.com/2020/03/10/oil-price-war-threatens-nigerias-economic-stability/>

5 <https://www.vanguardngr.com/2020/03/covid-19-fg-cuts-2020-budget-by-n1-5trn/>

6 https://www.who.int/healthsystems/publications/abuja_declaration/en/

7 <https://en.unesco.org/gem-report/report-education-all-efa>

8 <https://guardian.ng/opinion/peril-of-high-cost-of-governance/>

debt repayment. For instance, while N2.45tn of the total N10.59tn budget expenditure was initially earmarked for debt servicing⁹, that might be impracticable within the current realities.

This brief thus aims to make recommendations to the Nigerian government in the course of the budget readjustment. It highlights the possible areas of critical investments and the non-essential items of government spending that can be jettisoned. For a detailed and robust scope, these recommendations review the trend of Nigeria's budget since 2010, analyse the key budget sectors, and scrutinize other dynamics surrounding Nigeria's budget.

9 <https://yourbudgit.com/wp-content/uploads/2020/03/2020-Budget-Analysis.pdf>

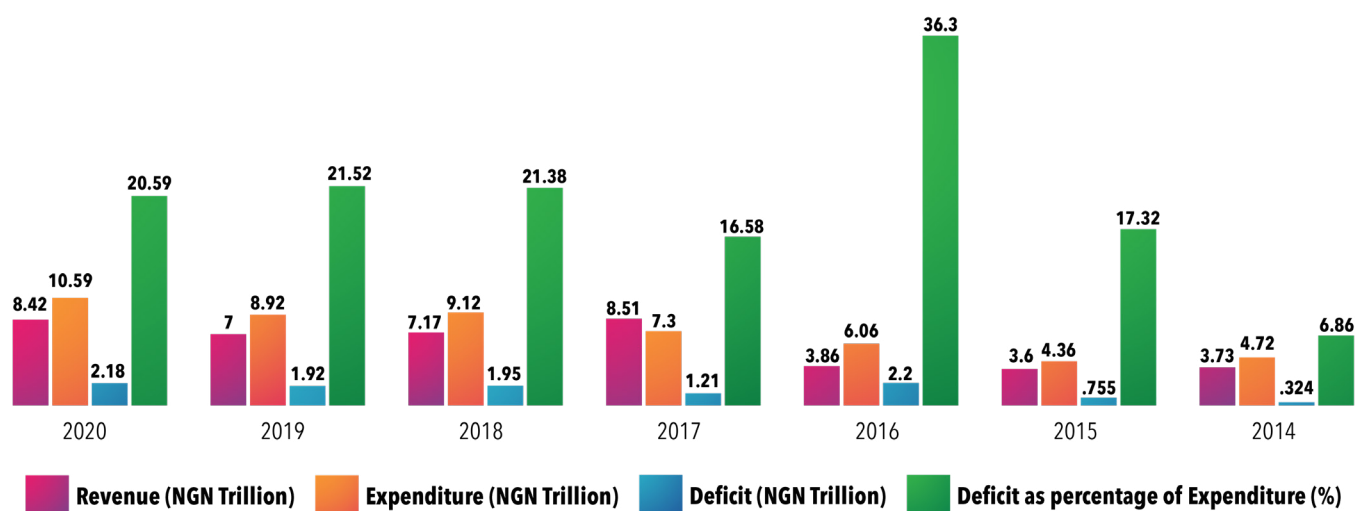
TREND ANALYSIS OF NIGERIA'S BUDGET



An overview of Nigeria's Appropriation Bill in the last 7 years indicates that the budget has persistently thrived on deficits. While the deficit figure was only N324bn in 2014, the figure has increased by over 572 percent to N2.18tn in 2020. In 2016, the deficit rose to N2.2tn, which is the highest in the last seven years. Deficits continue to sink significant portion of the budget perhaps explaining Nigeria's increasing debt profile¹⁰.

Deficit comprises over a fifth of Nigeria's 2020 budget expenditure. In 2019, the budget had a deficit of 21.52 percent. This is far above the deficit figure in 2014 that was only 6.86 percent. Compared to the population, Nigeria's total budget size is commonly considered inadequate¹¹.

OVERVIEW OF NIGERIA'S BUDGET



Source: Dataphyte Research, Budget Office

¹⁰ <https://yourbudget.com/wp-content/uploads/2020/03/2020-Budget-Analysis.pdf>

¹¹ <https://www.theafricareport.com/18603/nigerias-2020-budget-is-unsustainable-say-analysts/>, <https://businessday.ng/lead-story/article/in-2020-heres-what-nigeria-needs-to-drive-economic-growth/>

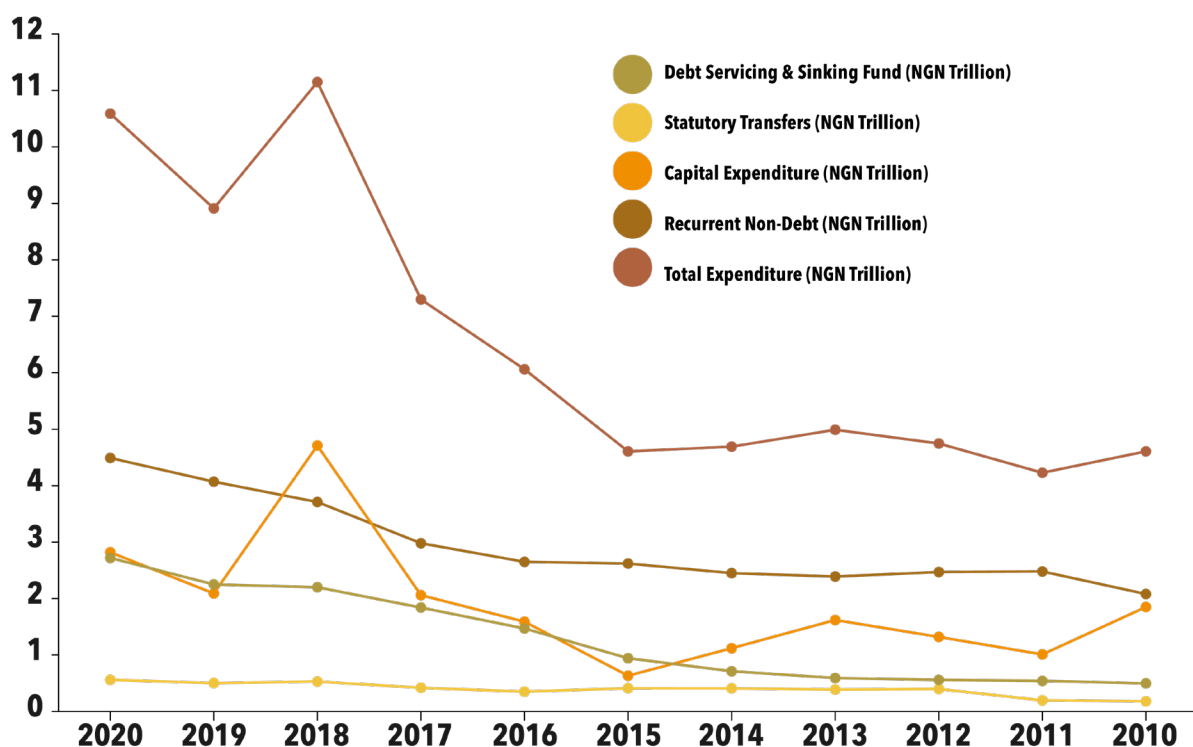
REVENUE

Nigeria has three major revenue sources. They are non-oil revenue, oil revenue, and other revenue sources. While taxes such as company income tax and value added tax as well as other government receipts such as customs collection contribute to Nigeria's revenue push, oil revenue constitute a significant portion of Nigeria's revenue. About 90 percent of Nigeria's foreign earning comes from oil trade¹². For instance, in 2019, Nigeria had an aggregate revenue of N3.96tn, 58.6 percent of which came from oil. For the original 2020 appropriation bill, over 31 percent of the revenue is to be sourced from oil. The total expected revenue of N8.42tn is composed of non-oil revenue (N1.81tn), oil revenue (N2.64tn), and revenue from other sources (N3.97tn).

EXPENDITURE

A typical Nigerian budget has four key expenditure items. They are statutory transfers, debt servicing and sinking funds, recurrent (non-debt) expenditure, and capital expenditure. Between 2010 and 2020, Nigeria doubled its expenditure size. While the 2010 Appropriation Bill's expenditure figure stood at N4.61tn, the expenditure figure for the initial 2020 Appropriation Bill is N10.59tn.

NIGERIA'S EXPENDITURE BREAKDOWN



Source: Dataphyte Research, Budget Office

12 <https://www.reuters.com/article/nigeria-economy-budget/update-1-nigeria-eyes-4-9-bltn-budget-cut-amid-coronavirus-idUSL8N2BB8YK>

NOTES

- For 2020, a N350bn budgetary allocation with heading “Special Intervention Fund” was summed with the Capital Expenditure.
- Capital Supplementation of N694.52bn and Service Wide Votes of N1.15tn in 2018 were summed with the Capital Expenditure.
- N198.95bn for Pensions and Gratuities in 2018 were summed alongside the recurrent expenditure.

A bulk of Nigeria’s budget goes into recurrent expenditure. Between 2010 and 2020, recurrent expenditure ranged from 33.27 percent to 58.66 percent of the total budget size. In the last five years, an average of 41.18 percent of the total budgetary allocation was allocated to recurrent expenditure. About 42.40 percent of the initial 2020 budget was also dedicated to recurrent expenditure.

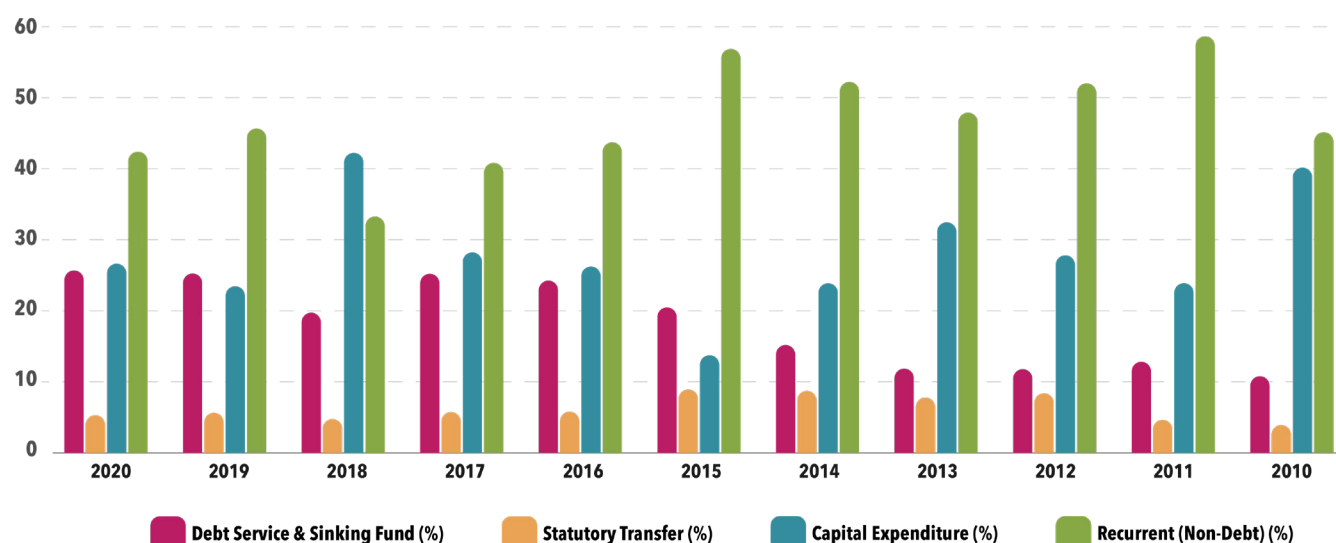
Capital expenditure also occupies a significant share of Nigeria’s budget. Since 2010, between 13.74 percent and 42.24 percent of the total budget size have been dedicated to capital spending. In the 2020 Appropriation Bill, 26.63 percent of the total budget size was assigned to capital expenditure. However, Nigeria’s capital allocations are often considered low for a country with ambitious development aspirations¹³.

Another key component of Nigeria’s budget is debt service and sinking funds. Since 2015, not less than 19.73 percent of the total budget size has been assigned to this effect. In fact, for the 2019 and 2020 Appropriation Bills, 25.25 percent and 25.68 percent was allocated to debt servicing and sinking fund, respectively. By implication, more than one fourth of the country’s budget is to settle debts.

Statutory transfers which include allocation to the National Judicial Council, Niger Delta Development Commission, Universal Basic Education, National Assembly, Public Complaint Commission, the Independent National Electoral Commission, and the National Human Rights Commission occupy a significant portion of Nigeria’s budget. Between 2010 and 2020, statutory transfers took between 3.91 percent and 8.92 percent of the total budget size. Since 2015, an average of 6 percent of the total budget size have been earmarked to statutory transfers.

13 <https://www.pulse.ng/news/local/2018-budget-n28trn-provision-for-capital-expenditure-too-low-economist/grxcvzx>

EXPENDITURE ITEMS AS PERCENTAGE OF TOTAL BUDGET

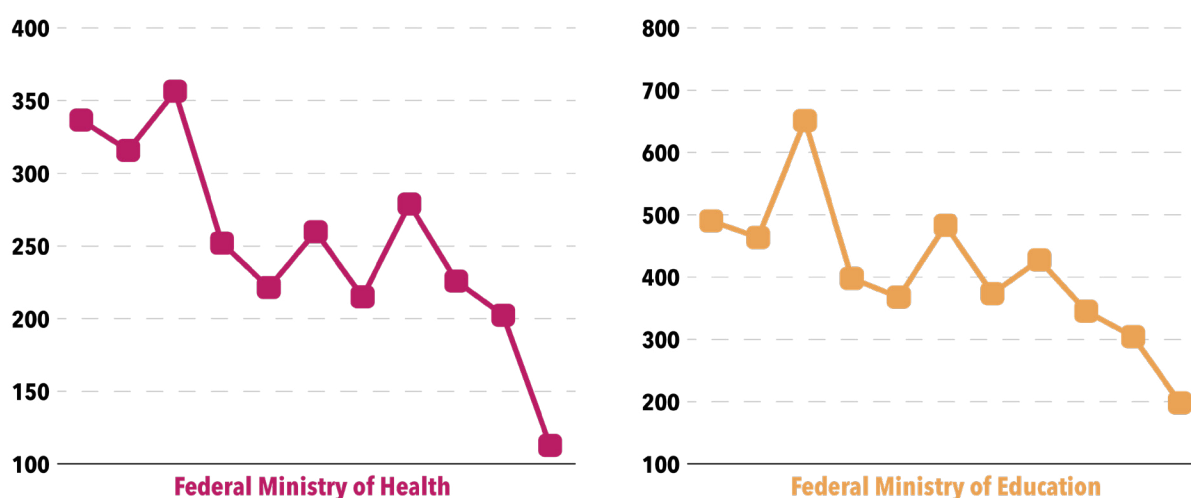


Source: Dataphyte Research, Budget Office

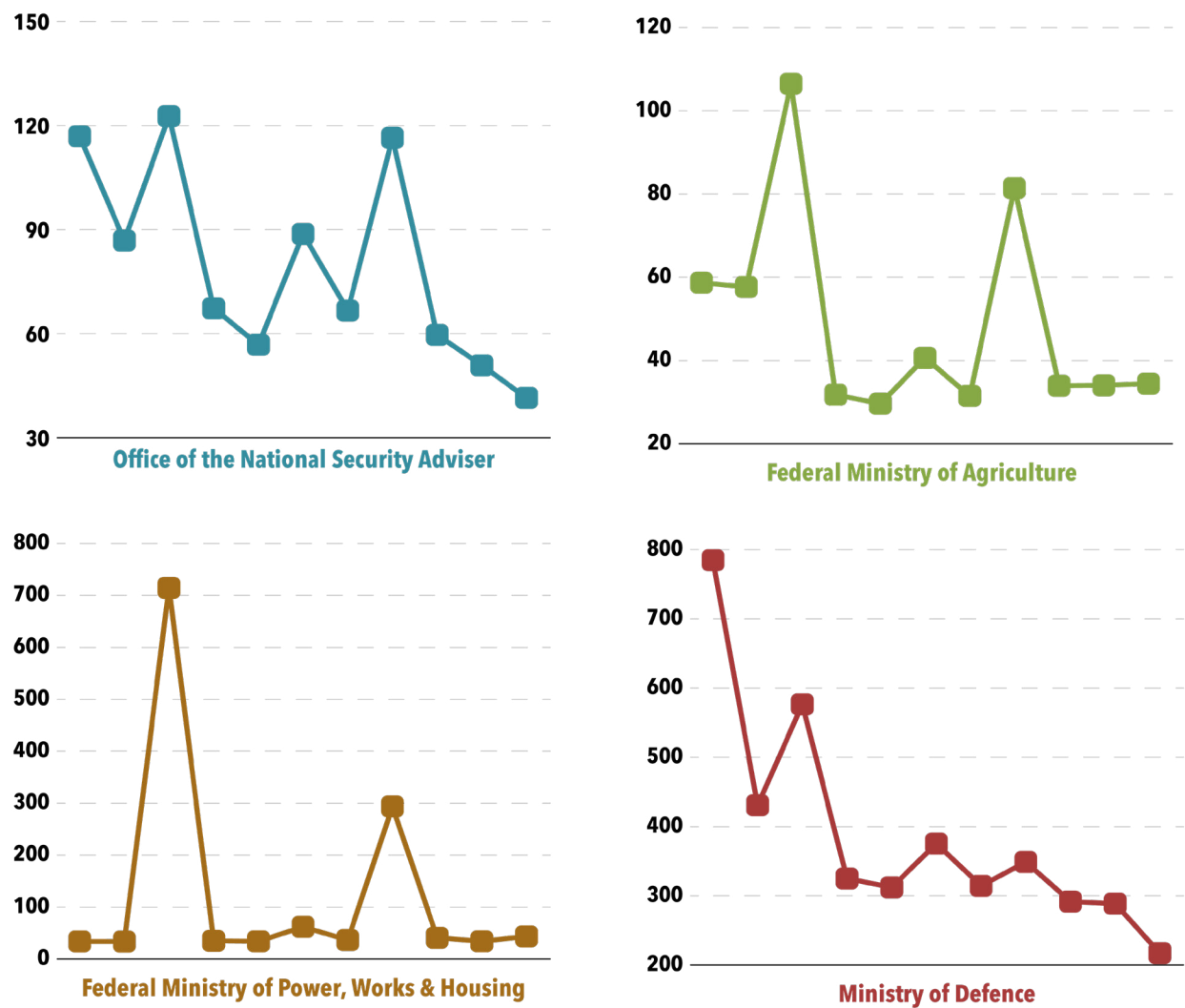
KEY SECTOR BUDGETARY ALLOCATION

Budgetary allocation to key sectors such as agriculture, education, health, infrastructure, and security indicate some of the government's priority. Of these key sectors, the security sector, comprising the budgetary allocation to the Ministry of Defense and the National Security Adviser, received the most allocation between 2010 and 2020. Education and health sectors received the next highest budgetary allocations. Despite Nigeria's continued claim of investment into its agricultural sector¹⁴, the sector received the lowest budgetary allocations within the period under review.

BUDGETARY ALLOCATION TO KEY SECTORS (2020 – 2010) NGN BILLION



¹⁴ <https://www.premiumtimesng.com/news/headlines/387354-agric-funding-comparing-nigeria-under-obasanjo-yaradua-jonathan-buhari.html>



Source: Dataphyte Research, Budget Office

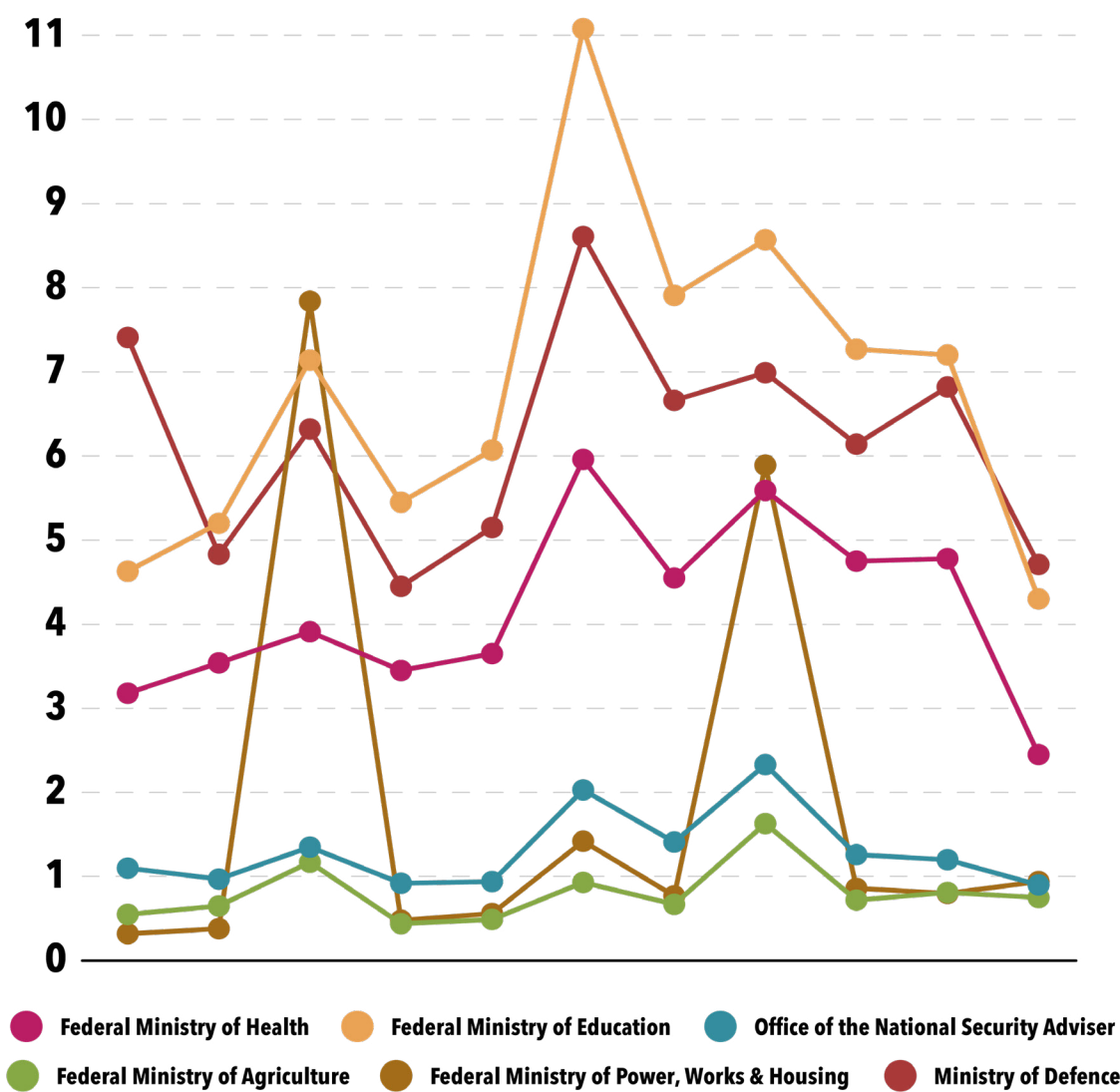
Budgetary allocation to the Federal Ministry of Power, Works, and Housing captures all changes in the nomenclature for the ministry. This includes Power, Works, Housing, Lands, and Urban Development.

With reference to the total budget, allocation to Nigeria’s health sector ranged between 2.45 percent and 5.96 percent. For education, the range is between 4.30 percent and 11.08 percent. For infrastructure (power, works, housing, lands, and urban development), budgetary allocation ranged between 0.32 percent and 7.84 percent. Agriculture, 0.44 percent and 1.63 percent. The security sector received a significant amount with the office of the NSA receiving between 0.9 percent and 2.33 percent. Additionally, the Ministry of Defense received between 4.45 percent and 8.61 percent.

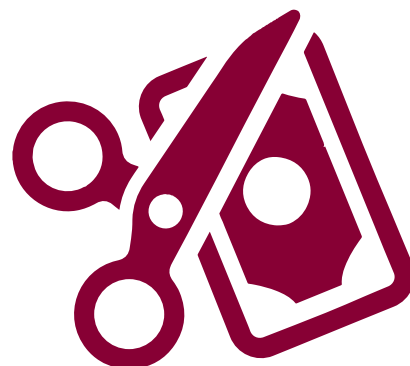
Collectively, these five key sectors received only 14.05 percent and 30.04 percent of the

total budgetary allocation between 2010 and 2020. Specifically, these sectors received 14.05 percent in 2010, 21.62 percent in 2011, 20.99 percent in 2012, 31 percent in 2013, 21.98 percent in 2014, 30.04 percent in 2015, 16.86 percent in 2016, 15.19 percent in 2017, 27.72 percent in 2018, 15.56 percent in 2019, and 17.19 percent in 2020. An analysis of these allocations suggests that there is no consistent formula in determining the budgetary allocation to these sectors.

**BUDGETARY ALLOCATION TO KEY SECTORS AS A FUNCTION OF TOTAL BUDGET SIZE
(2020 – 2010) PERCENTAGE**



N1.5 TRILLION BUDGET CUT: MEANING AND IMPLICATIONS



A N1.5tn cut on Nigeria's 2020 budget should expectedly have far reaching implications. For example, N1.5tn represents over 14 percent of the total expenditure size. In fact, the reality that the initial budget had a deficit of N2.18tn compounds the problematic outlook. These challenges are being compounded by the delay of the Nigerian government to explain the details of the intended budget cut.

Regardless, the proposed budget cut is expected to have significant growth and development implications. With 42.4 percent of the original budget earmarked for recurrent spending, aspirations for growth and development are significantly threatened by the budget cut. In addition, Nigeria's employee roll could also be affected by this development. Already, many states, a majority of which are dependent on federal allocation, are having difficulties paying worker's salaries. Experts have projected that at least 33 states might be unable to pay salaries from May¹⁵.

Conversely, amidst the crises are considerable opportunities for economic repositioning. For example, the Organized Private Sector of Nigeria (OPS) has noted that this is time for the government to deliberately curb waste and institutionalize a roadmap for economic diversification¹⁶. Similarly, with indications that the budget cut will include the removal of non-critical capital expenditure¹⁷, Nigeria may learn to exercise modesty in budget planning and implementation. This could help the country to channel its resources into purposeful spending.

In addition to prudent financial management, the budget cut should also be an avenue to promote budget accountability in government spending. Overall, the revenue crises should inspire budget planning for economic diversification.

¹⁵ <https://www.dataphyte.com/economy/heres-why-33-states-may-be-unable-to-pay-salaries-from-may/>

¹⁶ <https://guardian.ng/business-services/private-sector-cautions-federal-government-on-2020-budget-cut/>

¹⁷ <https://www.premiumtimesng.com/news/headlines/391602-exclusive-buharis-2020-budget-cuts-affect-national-assembly-federal-jobs-capital-expenditure.html>

A CLUE FROM THE 2017 AUDITOR GENERAL'S REPORT

Nigeria's most recent audit report indicated major weaknesses and lapses in the management of public funds¹⁸. Key findings showed considerable irregular expenditure and failure of some MDAs to remit surplus revenue to the treasury. In addition, the report indicated the continuing failure in the implementation of International Public Sector Accounting Standard (IPSAS). Summarily, the report was indicative of the weaknesses in expenditure control, accounting, financial reporting, and in the completeness and accuracy of the consolidated financial statements.

A summary analysis of the 2017 Audit Report by a group of Civil Society Organizations¹⁹ revealed further gaps in Nigeria's accountability framework. For example, the summary analysis indicated that over 265 MDAs failed to submit audited accounts as stipulated by law. Also, considerable irregularities were noticed in awarded contracts. Some MDAs did not remit taxes appropriately. In some cases, internally generated revenue was not remitted to the federation account. NNPC also disregarded the constitution by continuing the practice of deducting funds at source before remitting to the federation account.

Overall, poor management of funds and resources was observed with failure of the government to implement the International Public Sector Accounting Standards (IPSAS). From the audit report, there is clear evidence of poor revenue management in Nigeria's public spending. This, perhaps, shows that reasonable cuts on the budget may have minimal implication. To downsize the 2020 budget effectively, awarded contracts as well as some not so important expenditure items can be carefully reconsidered.

1.5TN BUDGET CUT: WAY FORWARD

A DATAPHYTE article²⁰ in April projected N37.7bn worth of unnecessary expenditure items in the 2020 budget. These not so important spending drawn from 284 expenditure items comprise items such as purchase of motor vehicles, international training and transportation, as well as mismatched construction and infrastructure projects. Some of the other unnecessary items are welfare packages, anniversaries, celebrations and conventions, purchase of sporting and gaming equipment, and empowerment programs.

18 <https://newsdiaryonline.com/address-infractions-in-2017-audit-report-cso-urges-government/>

19 Paradigm Leadership Support Initiative, Premium Times Centre for Investigative Journalism, Step Up Nigeria, DATAPHYTE, and Centre for Social Justice with support from the Open Society Initiative for West Africa

20 <https://www.dataphyte.com/economy/2020-budget-repurposing-%e2%82%a637-7-billion-frivolous-items-for-economic-emergency/>

AN ADDITIONAL N304BN WORTH OF NON-ESSENTIAL EXPENDITURE IDENTIFIED

A deeper dive through the budget shows that some more not so necessary OR non-Essentials items can be removed with minimal impacts on the budget stability. A DATAPHYTE desk research revealed that N304.2bn can be slashed from the budget of 621 MDAs.

These items were thus selected due to their replicability in the budget. The items can easily be covered up by other items in the budget. Key Items Identified as Non-Essentials due to the critical situation caused by COVID-19 and dwindled revenue marked by the extreme fall in the crude oil price. This lump sum comprises items such as anniversaries, celebrations, computer skill acquisition, construction and other avoidable expenditure items.

- Local and International training: this item was found across MDAs and marked non-essential because the year is almost half gone. Also, the trainings can be postponed to next year or when the revenue increases
- Newspapers can also be overlooked as it will reduce the financial pressure on the government.
- Printing of non-security documents for which each of the MDAs have already voted money for buying of computer consumables. Thus these documents can be printed internally.
- Subscription to professional bodies can also be done without as it would not hinder the smooth operation of the MDAs. Thus, this cost can be put forward to the next year when there are adequate funds.
- Purchase of motor vehicles to a great extent can be overlooked. Since these MDAs have already functioning vehicles for which they already voted money for their maintenance, they should make do with what is available at the moment.
- Purchase of furniture and fittings also goes the same with the explanation of motor vehicles. In the same vein are expenses on purchase of computers, printers, scanners and photocopiers.
- The purchase of land for office and building of new offices can also be overlooked for the financial year. The MDAs affected are already paying rents on their current building for the financial year, thus they can push this cost to a time when the country will be able to carry such expenses.

Full details of the proposed N304bn cut are contained in the table below.

PROPOSED BUDGET CUT OF N304BN

LINE ITEM	SUM OF AMOUNT (NGN)
Anniversaries/celebrations	3,074,809,521
Annual budget expenses and administration	721,572,190
Books	3,955,307
Computer software acquisition	3,581,551,776
Construction / provision of agricultural facilities	14,823,506,066
Construction / provision of airport / aerodromes	15,561,831,422
Construction / provision of housing	374,539,828
Construction / provision of infrastructure	1,653,002,328
Construction / provision of libraries	94,684,408
Construction / provision of office buildings	22,153,745,898
Construction / provision of police stations / barracks	325,811,360
Construction / provision of public schools	540,000,000
Construction / provision of railways	68,479,233,989
Construction / provision of residential buildings	4,800,479,593
Construction / provision of roads	43,079,612,417
Construction / provision of sporting facilities	1,539,825,000
Construction / provision of water facilities	14,996,548,490
Construction/provision of infrastructure	100,000,000
Construction/provision of military barracks	1,526,600,166
Erosion & flood control	570,370,443
Governance/institutional reform	130,000,000
International training	2,346,067,773
International travel & transport: training	4,996,253,208
Local training	39,160,264,612
Local travel & transport: training	4,419,030,381

LINE ITEM	SUM OF AMOUNT (NGN)
Magazines & periodicals	3,247,848
Newspapers	218,643,447
Operation cost of the programme	33,566,700
Printing of non security documents	526,890,291
Printing of security documents	26,147,678
Purchase / acquisition of land	1,371,363,112
Purchase of agricultural equipment	22,000,000
Purchase of buses	416,094,499
Purchase of computer printers	69,785,964
Purchase of computers	18,930,658,350
Purchase of library books & equipment	297,000,000
Purchase of motor vehicles	6,886,292,552
Purchase of office buildings	434,100,653
Purchase of office furniture and fittings	2,331,424,070
Purchase of photocopying machines	69,218,124
Purchase of power generating set	187,190,920
Purchase of representational vehicles	30,000,000
Purchase of residential buildings	990,623,894
Purchase of residential furniture	400,453,705
Purchase of scanners	87,379,500
Purchase of sea boats	9,975,000
Purchase of sporting / gaming equipment	684,018,052
Purchase of teaching / learning aid equipment	84,399,792
Purchase of trucks	124,214,011
Purchase of vans	198,327,331
Rehabilitation / repairs - agricultural facilities	22,000,000

LINE ITEM	SUM OF AMOUNT (NGN)
Rehabilitation / repairs - hospital / health centres	142,500,000
Rehabilitation / repairs - housing	140,000,000
Rehabilitation / repairs - military/defence barracks	1,469,893,410
Rehabilitation / repairs - public schools	81,556,767
Rehabilitation / repairs - recreational facilities	207,132,500
Rehabilitation / repairs - roads	1,406,710,000
Rehabilitation / repairs of office buildings	3,303,246,828
Rehabilitation / repairs of residential building	4,263,080,591
Research and development	5,903,837,258
Service wide training on GIFMIS (budget preparation, PBB, execution & reporting)	15,600,421
Sinking fund for infrastructural development	50,374,200
Subscription to professional bodies	133,841,654
Training - general	17,618,710
Travel & transport - general	3,506,106,204
GRAND TOTAL	304,149,810,212

SORTING THE REMAINING N1.2TN

N304bn represents only 20.27 percent of the proposed budget cut leaving questions on the means for covering up the remaining N1.2tn to make up for the intended budget cut. To cover for this expenditure items, it is proposed that the government investigates its budget for debt servicing and make necessary readjustments. For instance, in the last five years, an average of 24% of Nigeria's budget has been committed to debt to debt servicing. In the initial 2020 budget, N2.72tn was earmarked for debt servicing. From this proposed sum, the additional N1.2tn can be sourced. Already, there is a growing consensus that due to the current global crises²¹, debt repayment might be difficult for many countries²². Nigeria can thus wrap itself within this reality and channel its limited financial resources into more citizen-oriented services rather than into debt repayment.

21 <https://www.bruegel.org/2020/04/covid-19-is-causing-the-collapse-of-oil-markets-when-will-they-recover/>

22 <https://www.one.org/international/blog/debt-relief-during-covid-19/>

CONCLUSION

With the series of financial assaults posed by the COVID-19 pandemic and the global oil trade wars, Nigeria needs to realign its budget within its revenue realities. However, to downsize the budget, caution must be employed to ensure that the budget cut does not disrupt the normal functioning of the country's economic and social life. Particularly, the intended budget cut must be positioned within citizen's real needs. Thus, health, education, security, and basic infrastructure should be adequately provided even in the modified budget.

Efforts should also be made to ensure that only the not so important items of the initial budget are affected by the proposed budget readjustment attempt. Rather than shrink the budget in manners that can unduly impact on national development, reduction in budget for debt servicing is recommended. Also, Nigeria needs to prioritize accountability and prudence in revenue management.

These categories of recurrent expenditures, such as training can be. This can be through step down especially in the face of financial shortage. A number of civil society organizations may be approached who may be willing to offer the training pro bono.

Also, the expenses on newspapers can be done without in order to minimize cost and channel funds elsewhere. Most of the government offices are connected to the internet where they can access the news electronically at little to no cost to the government.

For items such as printing of non-security documents, they can be done internally as there is adequate money voted for the buying of computer consumables for printing. Other printing can be handled by the moribund Federal Government Press. Subscription to professional bodies can also be done without for the financial year and carried over to the next year if need be.

Items under capital expenditures were pulled out considering some certain factors. Items such as motor vehicle purchases, furniture and fittings and computer equipment were pulled out due to the fact that some of these items are already available and funds were voted for their maintenance. Thus, for the financial year, MDAs should make use of what is already available and maintain them releasing funds for other projects.

With the presidential directive for the immediate implementation²³ of the Orasanye Report, Government must move immediately to merge 50 institutions that do not require legislative amendment while work of securing legislative approval should be moved up with the

23 <https://www.thisdaylive.com/index.php/2020/05/11/fg-to-set-up-panel-on-implementation-of-oronsaye-report/>

President leading the engagement with NASS on this issue.

In addition to the fore-mentioned, the intended budget cut should include the contribution of various stakeholders and should be guided by experts. Blanket cuts should be avoided. Also, investment in development capital should occupy a key part of the readjusted budget. Finally, the revenue crisis signals the need for immediate economic diversification.

APPENDIX

OVERVIEW OF NIGERIA'S BUDGET

YEAR	REVENUE (NGN TRILLION)	EXPENDITURE (NGN TRILLION)	DEFICIT (NGN TRILLION)	DEFICIT AS PERCENTAGE OF EXPENDITURE (%)
2020	8.42	10.59	2.18	20.59
2019	7	8.92	1.92	21.52
2018	7.17	9.12	1.95	21.38
2017	8.51	7.3	1.21	16.58
2016	3.86	6.06	2.2	36.30
2015	3.6	4.36	0.755	17.32
2014	3.73	4.72	0.324	6.86

NIGERIA'S EXPENDITURE BREAKDOWN

YEAR	DEBT SERVICING & SINKING FUND (NGN TRILLION)	STATUTORY TRANSFERS (NGN TRILLION)	CAPITAL EXPENDITURE (NGN TRILLION)	RECURRENT NON-DEBT (NGN TRILLION)	TOTAL EXPENDITURE (NGN TRILLION)
2020	2.72	0.56	2.82	4.49	10.59
2019	2.25	0.502	2.09	4.07	8.912
2018	2.2	0.53	4.71	3.71	11.15
2017	1.84	0.419	2.06	2.98	7.299
2016	1.47	0.351	1.59	2.65	6.061
2015	0.943	0.411	0.633	2.62	4.607
2014	0.712	0.409	1.12	2.45	4.691
2013	0.592	0.388	1.62	2.39	4.99
2012	0.559	0.398	1.32	2.47	4.747
2011	0.542	0.196	1.01	2.48	4.228
2010	0.497	0.18	1.85	2.08	4.607

EXPENDITURE ITEMS AS PERCENTAGE OF TOTAL BUDGET

YEAR	DEBT SERVICING & SINKING FUND (%)	STATUTORY TRANSFERS (%)	CAPITAL EXPENDITURE (%)	RECURRENT NON-DEBT (%)
2020	25.68	5.29	26.63	42.40
2019	25.25	5.63	23.45	45.67
2018	19.73	4.75	42.24	33.27
2017	25.21	5.74	28.22	40.83
2016	24.25	5.79	26.23	43.72
2015	20.47	8.92	13.74	56.87
2014	15.18	8.72	23.88	52.23
2013	11.86	7.78	32.46	47.90
2012	11.78	8.38	27.81	52.03
2011	12.82	4.64	23.89	58.66
2010	10.79	3.91	40.16	45.15

BUDGETARY ALLOCATION TO KEY SECTORS (2010 – 2020)

	2020 (bn N)	2019 (bn N)	2018 (bn N)	2017 (bn N)	2016 (bn N)	2015 (bn N)	2014 (bn N)	2013 (bn N)	2012 (bn N)	2011 (bn N)	2010 (bn N)
Fed. Min. of Health	336.6	315.72	356.45	252	221.41	259.75	214.95	278.9	225.76	202.34	112.72
Fed. Min. of Education	490.3	463.4	651.23	398	367.73	483.18	373.53	427.58	345.09	304.39	198.08
Office of the National Security Adviser	116.91	86.84	122.68	67.28	56.79	88.72	66.63	116.46	59.64	50.86	41.46
Fed. Min. of Agriculture	58.69	57.68	106.5	31.79	29.63	40.66	31.49	81.41	33.97	34.06	34.45
Fed. Min. of Power, Works & Housing	33.81	33.53	714.67	34.87	33.97	61.9	36.43	293.72	40.97	34.02	43.55
Min. of Defence	784.59	430.83	576.4	325	312.21	375.5	314.35	348.91	291.68	288.68	217.34

BUDGETARY ALLOCATION TO KEY SECTORS AS A FUNCTION OF TOTAL BUDGET SIZE (2010 – 2020)

	2020 (%)	2019 (%)	2018 (%)	2017 (%)	2016 (%)	2015 (%)	2014 (%)	2013 (%)	2012 (%)	2011 (%)	2010 (%)
Health	3.18	3.54	3.91	3.45	3.65	5.96	4.55	5.59	4.75	4.78	2.45
Education	4.63	5.20	7.14	5.45	6.07	11.08	7.91	8.57	7.27	7.20	4.30
Office of the National Security Adviser	1.10	0.97	1.35	0.92	0.94	2.03	1.41	2.33	1.26	1.20	0.90
Agriculture	0.55	0.65	1.17	0.44	0.49	0.93	0.67	1.63	0.72	0.81	0.75
Power, Works & Housing	0.32	0.38	7.84	0.48	0.56	1.42	0.77	5.89	0.86	0.80	0.94
Defence	7.41	4.83	6.32	4.45	5.15	8.61	6.66	6.99	6.14	6.82	4.71



Dataphyte

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