### Fiscal Framework

#### Expenditure

<table>
<thead>
<tr>
<th>Category</th>
<th>Amount (bn)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Statutory Transfers</td>
<td>560</td>
</tr>
<tr>
<td>Special Intervention Fund</td>
<td>350</td>
</tr>
<tr>
<td>Sinking Fund</td>
<td>273</td>
</tr>
<tr>
<td>Debt Servicing</td>
<td>2.43</td>
</tr>
<tr>
<td>Capital Expenditure</td>
<td>2.47</td>
</tr>
<tr>
<td>Recurrent Expenditure (Non Debt)</td>
<td>4.49</td>
</tr>
</tbody>
</table>

#### Revenue

<table>
<thead>
<tr>
<th>Source</th>
<th>Amount (bn)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Oil Revenue</td>
<td>2.64</td>
</tr>
<tr>
<td>Non Oil Revenue</td>
<td>1.81</td>
</tr>
<tr>
<td>Other Revenue Source*</td>
<td>3.97</td>
</tr>
</tbody>
</table>

* (includes dividends, Recoveries / Fines, Independent Revenue, Signature Bonus etc)
2020 Approved Budget Analysis

Key Sectoral Allocations

464bn Health
975bn Defence
706bn Education
445bn Humanitarian Affairs
343bn Works & Housing
253bn Interior
183bn Agric & Rural Dev
105bn Science & Tech
100bn Water
65bn Presidency
62bn FCTA
58bn Aviation
177bn Youths & Sports
169bn ONSA*
135bn Power
410bn Police Affairs
133bn Transport
2020 Approved Budget Analysis

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*Note: Lafiya Dole (N75bn) added to Defence, Falcon Eye Project (N25bn) added to NSA, National Development Plans (N1.5bn) added to Finance, Budget and National Planning, International Sporting Competitions (N5bn) UBEC Funds (N111.7bn) and University Fund (N20bn) included in Education budget, BHCF Funds & GAV Immunization included in health budget, NSIO Recurrent Budget (N350bn) and Special Intervention Projects of N30bn added to Humanitarian Affairs. 

Acronyms & Abbreviations (*):

Humanitarian Affairs - Ministry of Humanitarian Affairs, Disaster Management & Social Development
ONSA - Office of the National Security Adviser
OSFG - Office of the Secretary to the Federal Government
Industry - Ministry of Industry, Trade & Investment
INSA - Ministry of Inndustry, Trade & Investment
Finance - Ministry of Finance, Budget & National Planning
CommsTech - Ministry of Communications Technology
NPC - National Population Commission
CCB - Code of Conduct Bureau
ICRC - Infrastructure Concessionary Regulatory Commission
CCT - Code of Conduct Tribunal
NSIWC - National Salaries, Incomes & Wages Commission
FRC - Fiscal Responsibility Commission

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Debt Service

Amount in Naira

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Domestic Debt

Foreign Debt

1.73tn

720bn

Note: FG budgets N272.9bn to retire certain matured loans permanently rather than continually service the interests on debts.
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Statutory Transfers

- **110bn**: National Judicial Commission
- **81bn**: Niger Delta Development Commission
- **38bn**: North East Development Commission
- **40bn**: INEC
- **4.7bn**: Public Complaints Commission
- **2.5bn**: National Human Rights Commission
- **128bn**: National Assembly

Amount in Naira
### Top Capital Expenditure

<table>
<thead>
<tr>
<th>Ministry</th>
<th>Amount (Naira)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Works &amp; Housing</td>
<td>315bn</td>
</tr>
<tr>
<td>Power</td>
<td>129bn</td>
</tr>
<tr>
<td>Agric &amp; Rural Dev.</td>
<td>124bn</td>
</tr>
<tr>
<td>Transport</td>
<td>121bn</td>
</tr>
<tr>
<td>Defence</td>
<td>116bn</td>
</tr>
<tr>
<td>Water Resources</td>
<td>91bn</td>
</tr>
<tr>
<td>Education</td>
<td>84bn</td>
</tr>
<tr>
<td>Science &amp; Tech</td>
<td>63bn</td>
</tr>
<tr>
<td>FCTA</td>
<td>62bn</td>
</tr>
<tr>
<td>Humanitarian Affairs, Disaster Mgt &amp; Social Dev.</td>
<td>61bn</td>
</tr>
<tr>
<td>Health</td>
<td>59bn</td>
</tr>
<tr>
<td>Aviation</td>
<td>52bn</td>
</tr>
<tr>
<td>Industry, Trade and Investment</td>
<td>38bn</td>
</tr>
<tr>
<td>Interior</td>
<td>34bn</td>
</tr>
<tr>
<td>Office of the National Security Adviser</td>
<td>27bn</td>
</tr>
</tbody>
</table>

Note: UBEC and BHCF allocations are excluded as breakdown for capital and recurrent expenditure were not provided. Allocations are strictly those provided to line ministries.
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Selected Items

Debt Service

- Debt: 2.7tn

Pensions
- Pensions: 512bn

Constituency Projects
- Constituency Projects: 100bn

National Judicial Council
- National Judicial Council: 110bn

National Assembly
- National Assembly: 128bn

Niger Delta Development Commission
- Niger Delta Development Commission: 81bn

Presidential Amnesty Programme
- Presidential Amnesty Programme: 65bn

Digitization Archival for Supreme Court Proceedings and Judgments
- Digitization Archival for Supreme Court Proceedings and Judgments: 2.5bn

Entitlements of Former Presidents/Heads of States and Vice Presidents/Chief of General Staff
- Entitlements of Former Presidents/Heads of States and Vice Presidents/Chief of General Staff: 2.3bn

Construction of National Assembly Library (NILDS)
- Construction of National Assembly Library (NILDS): 2bn
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