**Top Revenue/Expenditure Out-turn (2020)**

**Top Revenue Generating Agencies/Sectors**

1. Ministry of Agriculture and Water Resources  
   - Actual IGR: N93.4bn  
   - Budgeted IGR: N/A
2. Ministry of Lands and Urban Development  
   - Actual IGR: N901bn  
   - Budgeted IGR: N223.9bn
3. Board of Internal Revenue  
   - Actual IGR: N5.3bn  
   - Budgeted IGR: N7bn
4. N/A
5. N/A
6. N/A
7. N/A

**Top Expenditure Agencies/Sectors**

1. Agriculture & Water Resources  
   - Actual Spending: N1.8bn  
   - Budgeted Spending: N2.9bn
2. Women & Youth Development  
   - Actual Spending: N2.3bn  
   - Budgeted Spending: N2.3bn
3. Judiciary/Law & Justice  
   - Actual Spending: N2.7bn  
   - Budgeted Spending: N2.9bn
4. Infrastructure (Works, Housing, Transport/Lands & Urban Dev.)  
   - Actual Spending: N10.1bn  
   - Budgeted Spending: N13.7bn
5. Governance/General Administration & Security  
   - Actual Spending: N15.2bn  
   - Budgeted Spending: N17.6bn
6. Health  
   - Actual Spending: N16bn  
   - Budgeted Spending: N14.5bn
7. Education/Science/ICT  
   - Actual Spending: N23.3bn  
   - Budgeted Spending: N29.9bn

**Public Finance/Accountability Turnout (2020)**

- **Approved Budget Size**: N68.38bn
- **Total Revenue**: N88.8bn
- **Total Expenditure**: N54.2bn
- **Opening Balance**: N5.9bn
- **Capital Receipts**: N19.2bn
- **FAAC**: N476bn
- **Unaccounted Funds**: N240.5bn
- **Audit queries**: 11

**IGR Performance in Billion Naira (2016 - 2020)**

- 2016: N/A
- 2017: 3.40
- 2018: 6.17
- 2019: 7.57
- 2020: 10.86

**Source**: NBS, NBS