**Revenue/Expenditure Out-turn (2021)**

**Top Revenue Generating Agencies/Sectors**
- Internal Rev. Service: 18bn (Actual IGR), 28.9bn (Budgeted IGR)
- CRUTECH: 1.9bn
- Sec. Education Board: 367.8m, 308.2m
- ITM UGEP: 332.5m, 5m
- Dept. of Cocoa & Dev: 257.3m, 209.7m
- Min. of Education: 227.2m, 230.2m
- CRS Infra. & Regulatory Agency: 226.9m, 170.7m

**Top Expenditure Agencies/Sectors**
- Economic Sector: 25bn (Actual Spending), 55bn (Budgeted Spending)
- Administrative Sector: 17.8bn, 39.5bn
- Other MDA Expenditure: 24.6bn, 29.3bn
- Social Sector: 13.4bn, 20.7bn
- Law and Justice Sector: 143.4m, 947.5m
- Regional Sector: 136.4m, 137.9m

**Public Finance/Accountability Turnout (2021)**

- **Approved Budget Size**: N281.9bn
- **Total Revenue**: N148.4bn
- **IGR**: 22.9bn
- **Opening Balance**: 3.2bn
- **Loans**: 17.5bn
- **FAAC**: 73.1bn

**Expenditure Composition**
- **Total Expenditure**: N146.8bn
- **Recurrent**: 65.8bn
- **Capital**: 81bn

**IGR Performance in Billion Naira (2017 - 2021)**

- 2017: 18.1bn
- 2018: 17.6bn
- 2019: 22.6bn
- 2020: 16.4bn
- 2021: 22.9bn

**Audit Findings**

- **Audit queries**: 20
- **Unaccounted Funds**: N48.1bn

**Source**: NBS