**Key PFM Indicators**

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

**Top Revenue Generating Agencies/Sectors**
- N/A
- N/A
- N/A
- N/A
- N/A
- N/A
- N/A

**Top Expenditure Agencies/Sectors**

<table>
<thead>
<tr>
<th>Agency/Sector</th>
<th>Actual Spending</th>
<th>Budgeted Spending</th>
</tr>
</thead>
<tbody>
<tr>
<td>Economic Sector</td>
<td>139.6bn</td>
<td>134.6bn</td>
</tr>
<tr>
<td>Social Services Sector</td>
<td>70.9bn</td>
<td>117.9bn</td>
</tr>
<tr>
<td>Special Heads</td>
<td>0</td>
<td>117.3bn</td>
</tr>
<tr>
<td>Administrative Sector</td>
<td>33.7bn</td>
<td>60.7bn</td>
</tr>
<tr>
<td>Loan Repayment</td>
<td>32.6bn</td>
<td>28bn</td>
</tr>
<tr>
<td>Law and Justice</td>
<td>4.6bn</td>
<td>1.7bn</td>
</tr>
</tbody>
</table>

### Public Finance/Accountability Turnout (2021)

- **Approved Budget Size**: N448.6bn
- **Loans**: 258.3bn
- **Opening Balance**: 7.9bn
- **FAAC**: 170.7bn
- **Total Revenue**: N645.6bn

### Budget Composition

- **Total Expenditure**: N573.6bn
- **Expenditure Composition**
  - Recurrent: 127.9bn
  - Capital: 445.7bn

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

- **2017**: 89.5
- **2018**: 112.8
- **2019**: 169.6
- **2020**: 117.2
- **2021**: 123.3

### Audit Findings

- **N/A Audit queries**
- **Unaccounted Funds**: N/A

**Source:** NBS

**Subnational Audit Efficacy Index 2022**