2019
APPROVED
BUDGET ANALYSIS
ABOUT BUDGIT

BudgIT is a civic organisation driven to make the Nigerian budget and public data more understandable and accessible across every literacy span. BudgIT’s innovation within the public circle comes with a creative use of government data by either presenting these in simple tweets, interactive formats or infographic displays. Our primary goal is to use creative technology to intersect civic engagement and institutional reform.

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2019 Approved Budget Analysis

FISCAL FRAMEWORK

7tn
Revenue

8.92tn
Expenditure

Non-Oil Revenue

Oil Revenue

Deficit 1.92tn

Budget Size
8.92tn

Recurrent Expenditure (Non-Debt)
4.07tn

Capital Expenditure
2.09tn

Debt Servicing
2.14tn

Statutory Transfer
502bn

Sinking Fund
110bn

Source: Budget Office
Where will the money come from?

**OIL REVENUE**

3.69tn

52.7% of FG expected revenue in 2019 will come from oil and gas sector

**INDEPENDENT REVENUE**

631.08bn

9.0% of FG expected revenue in 2019 will come from its Independent Agencies

**COMPANY INCOME TAX**

813.37bn

11.6% of FG expected revenue in 2019 will come from Company Income Tax

**CUSTOMS**

310.87bn

4.4% of FG expected revenue in 2019 will come from the Custom Service

**VALUE ADDED TAX**

229.3bn

3.3% of FG expected revenue in 2019 will come from Value Added Tax

Source: Budget Office
Total Budget Size

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**Actual Spending Structure**

**Amount in Naira**

8.92tn

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110bn

**Provision for Maturing Bonds/Sinking Funds**

2.09tn

**Capital Expenditure**

2.14tn

**Debt Servicing**

4.07tn

**Recurrent (Non-Debt) Expenditure**

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Source: Budget Office
Where is the Money Going to?

Recurrent Expenditure

- **Personnel Cost**: 2.11tn
- **Debt Servicing**: 2.14tn
- **Overhead Cost**: 336.3bn
- **Pensions (SWV & CRF)**: 447.7bn

Note: Personnel Costs including Overhead & Pensions account for about 72% of Recurrent (Non-Debt) Expenditure.

Source: Budget Office, Budgit Research
Where is the Money Going to?

500bn Special Intervention Programmes

- Social Housing
- Home Grown School Feeding Programme
- Government Economic Empowerment Programme
- N-Power Job Creation Programme
- Conditional Cash Transfers Etc

100bn Zonal Intervention Projects (ZIP)

65bn "Presidential Amnesty Programme: Reintegration of Transformed Ex-Militants"

Source: Budget Office
Where is the Money Going to?

Statutory Transfers

Amount in Naira

1. **National Assembly**: 128bn
2. **UBEC**: 112.47bn
3. **National Judicial Council**: 110bn
4. **Niger-Delta Dev. Com**: 100.2bn
5. **INEC**: 45.5bn
6. **Public Complaints Com**: 4.4bn
7. **National Human Rights Com**: 1.5bn

Total: 502.06bn

Source: Budget Office
Sectoral Allocation

![Diagram showing sectoral allocation with amounts in Naira for 2019 Approved Budget Analysis.]

**EDUCATION**
- Recurrent: 575.9bn
- Capital: 58.7bn
- Total: 634.6bn

**INTERIOR**
- Recurrent: 564.22bn
- Capital: 53.68bn
- Total: 617.9bn

**DEFENCE**
- Recurrent: 430.83bn
- Capital: 159.1bn
- Total: 589.9bn

**WORKS, POWER AND HOUSING**
- Recurrent: 33.53bn
- Capital: 394.9bn
- Total: 428.4bn

**HEALTH**
- Recurrent: 315.6bn
- Capital: 57.1bn
- Total: 372.7bn

**TRANSPORTATION**
- Recurrent: 19.2bn
- Capital: 179.4bn
- Total: 198.6bn

**AGRICULTURE**
- Recurrent: 57.7bn
- Capital: 107.2bn
- Total: 164.9bn

**OFFICE OF THE NATIONAL SECURITY ADVISER**
- Recurrent: 86.8tn
- Capital: 33.9bn
- Total: 120.7bn

**WATER RESOURCES**
- Recurrent: 8.37bn
- Capital: 92.2bn
- Total: 100.5bn

**Total Recurrent**: 2,075.3bn
**Total Capital**: 374.6bn
**Total**: 2,449.9bn

*Source: Budget Office*
2019 Approved Security Budget

2019 Approved Budget for Security Agencies

- ONSA: N120.71bn
- Military Operations: N75.0bn
- Police: N366.1bn
- Defense: N589.9bn
- Interior: N617.9bn

N1.76tn

ONSA
N120.71bn
Military Operations
N75.0bn
Police
N366.1bn
Defense
N589.9bn
Interior
N617.9bn

2019 Approved Security Budget

Ministry of Interior
N564.2bn
N53.7bn
N617.90bn
N564.2bn
N53.7bn
N617.90bn
Nigerian Army
N209.8bn
N19.6bn
N228.42bn
Nigerian Navy
N74.2bn
N27.2bn
N101.4bn
Nigerian Airforce
N69.7bn
N45.1bn
N114.84bn
ONSA
N86.8bn
N33.9bn
N114.84bn
Police formation and Command Hqtrs
N344.1bn
N22.1bn
N366.1bn

History of Security Budget

- 2014: 932bn
- 2015: 969bn
- 2016: 1.06tn
- 2017: 1.14tn
- 2018: 1.35tn
- 2019: 1.76tn
<table>
<thead>
<tr>
<th>Project Description</th>
<th>Amount (Naira)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Purchase of Ammunitions / Pyrotechnics</td>
<td>N4bn</td>
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<tr>
<td>Purchase of A Vehicle: Mine-Resistant Ambush Protected (MRAP)</td>
<td>N5.78bn</td>
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<tr>
<td>General Renovation of Nigerian Army Barracks</td>
<td>N2.0bn</td>
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<tr>
<td>Purchase of Armoured Personnel Carriers: “A Vehicles”</td>
<td>N1.0bn</td>
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<tr>
<td>Upgrade of NA CEN Workshop to Support the Establishment of the Nigerian Army Industrial Complex</td>
<td>N400m</td>
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<tr>
<td>Procurement of Landing Ship Tank</td>
<td>N7bn</td>
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<tr>
<td>Procurement of Hydro Survey Ship</td>
<td>N4.10bn</td>
</tr>
<tr>
<td>Procurement of 17m Inshore Patrol Craft</td>
<td>N2.5bn</td>
</tr>
<tr>
<td>Development of Naval War College Nigeria</td>
<td>N2.0bn</td>
</tr>
<tr>
<td>Construction of Jetty in 6 X Forward Operating Bases in Nigeria</td>
<td>N2.0bn</td>
</tr>
<tr>
<td>Construction of Jetty in 3 X NA - 12 Thunder Aircraft</td>
<td>N2.0bn</td>
</tr>
<tr>
<td>Periodic Depot Maintenance of 3 X L39 Aircraft</td>
<td>N3.09bn</td>
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<tr>
<td>Periodic Depot Maintenance of C-130h (NAF 918) Aircraft</td>
<td>N1.98bn</td>
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<tr>
<td>Procurement of Various Aircraft Spares Part Payment for Periodic Depot Maintenance of 4 X F-7NI Aircraft</td>
<td>N2.39bn</td>
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<tr>
<td>Part Payment for Procurement of 3 X Jf - 17 Thunder Aircraft, Support Equipment and Spares</td>
<td>N2.86bn</td>
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<tr>
<td>Construction of Counter Terrorism Centre (All Eyes Project)</td>
<td>N3.09bn</td>
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<tr>
<td>Stranisky Project 2 (Ongoing)</td>
<td>N4.00bn</td>
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<tr>
<td>Construct Operation Defence Equipment (Ongoing)</td>
<td>N3.97bn</td>
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<tr>
<td>Renovation of ONSA Annex Buildings (Doc)</td>
<td>N615.1m</td>
</tr>
</tbody>
</table>

Source: Budget Office
Top Education Projects

N232.1m
Construction of National Library of Nigeria Headquarters Building

N250m
Construction/rehabilitation of classrooms, office, store and furnishing at LGEA Junior Secondary School UPOGORO, GDSS ANACHE, GSS UPOGO and Lennon Memorial College Ageva and Munya L.G.A.

N2.51bn
Logistics, verification and servicing of scholarship allowances to 224 for Presidential Special Scholarship for Innovation and Development (PRESSID) and NYSC Presidential Scholarship Award Scheme (EX-CORPS)

473.4m
Upgrading of infrastructure, erosion control, repairs of flooding, rainstorm and damages in FUCs

438.6m
Construction and furnishing of Faculty of Veterinary Medicine

Amount in Naira
**Top Health Projects**

**Amount in Naira**

- **804.5m**
  Placing 60,000 Nigerians on HIV treatment and management using FMOH/FGN branded drug @ N50,000

- **300m**
  Training/Central Procurement of 300,000 units dialysis consumables (DHS/566/T1)

- **7.63bn**
  Procurement of RI Vaccines, Devices and Operational Cost

- **1.26bn**
  Procurement of Non-Polio SIA vaccine, device and operation cost

- **300m**
  Establishment, equipping and management of maternal and child mortality prevention Centre, Abuja

*Source: Budget Office*
Top Projects in Niger Delta

Amount in Naira

1. **400m**
   - Construction/flood control of okoyong-usang-abasi city of liberty road, odukpani LGA, Cross River-7km

2. **5.05bn**
   - Dualization of East-west Road (section V) - Oron to Calabar :23.05km

3. **800.2m**
   - Shoreline Protection/Land Reclamation of the Boatyard Marine Shoreline at Ikot Abasi Village In Akwa Ibom State

4. **800m**
   - Construction Of Ada-Uro-ofagbe Idheze Ozoro Road, Delta State (ergp 12129384)

5. **800m**

Source: Budget Office
Top Agricultural Projects

Amount in Naira

2.06bn
Veterinary and Pest Control Services

2.49bn
Agribusiness and Market Development

3bn
Pilot Agricultural Scheme for Farmers in the Six GEO Political Zones Using aquasorb Divine Reward Soil Water Trap

6.90bn
Rural Roads and Water Sanitation

2.01bn
Food and Strategic Reserves

2.27bn
National Grazing Reserves Development

1.72bn
Land and Climate Management

1.09bn
Mechanization

Source: Budget Office
Improvement of Security Solutions for Teleport

100.6m

WIFI Network Implementation in Lagos

150m

Nig-kanet Network Expansion Upgrade

115.3m

Nigcomsat/Public Access Satellite TV Channel

154.0m

Completion & Operationalization of Incubation Hubs in Doma, Nasarawa State; Enugu, Enugu State; Ibadan, Oyo State; And Katsina In Katsina State @ 75m Each

142.5m

Insurance of NIGCOMSAT 1r and Upgrade

195.4m

Source: Budget Office
Top Women Affairs Project

Amount in Naira

- **233.9m**
  - Empowerment and Rehabilitation of Women and other Vulnerable Groups

- **310m**
  - Completion of Headquarters Building (FMWA)

- **259.9m**
  - Renovation of National Centre for Women Development

- **250m**
  - Training and Provision of Starter Kits to 500 Women

- **120m**
  - Supply of Empowerment Materials/equipments for Women In Bazza, Michika LGA, Adamawa State (40m), Ogoja And Yala Lgas, Cross River State (10m), Ekiti East LGAS, Ekiti State (20m), Apapa and Yaba Lgas, Lagos State (15m), Anambra North, Anambra State (10m), Enugwu-abo-ufuma, Orumba North LGA, Anambra State (15m) and Ik'ngwakar, Bokkos LGA, Plateau State (10m)

- **105m**
  - Provision of Empowerment Materials/Equipments for Women and Youth For Ijeduru Women Groups Ukehe Enugu State (25m), Gombi LGA, Adamawa State (10m), Esit Urua Communities Eket Akwa Ibom State (15m), Ogbia LGA, Bayelsa State (10m), Ilaje Lga, Ondo State (25m), Guyuk Shelleng LGA, Adamawa State (10m), Sokebolou, Burutu Lga And Delta State (10m)

Source: Budget Office
Major Selected Roads Projects
Amount in Naira

2.5bn
Construction of Bodo-Bonny Road with a Bridge Across the Opobo Channel. in Rivers State C/No. 6247

2bn
Abuja-Lokoja Road
Section III
(Abaji - Kotonkarfi)
C/No.5884

1bn
Abuja-Abaji Road (section 1, International Airport Link Road Junction Sheda Village Junction)
C/No.5862

2bn
Kano-Maiduguri Road (section I, Kano-Wudi-Shuari)
C/No.5878

2.02bn
Kano-Maiduguri Road (section V, Damaturu-Maiduguri)
C/No.5869

2.00bn
Rehabilitation of Enugu-Port Harcourt Road Section III: Enugu-Ilokpanta C/No.6251

1.00bn
Addendum III to Dualization of Lagos-Otta Road in Lagos State C/No. 3278a

2.62bn
Emergency on Roads and Bridges Nationwide

Source: Budget Office
Major Selected Railway Projects

Amount in Naira

1.5bn
Abuja Rail Mass Transit Project Lot 1 & 3

1.8bn
Construction of Abuja Rail Mass Transit Lot 1b

1.5bn
“Railway Projects (counterpart Funds):
1. Lagos-Kano (ongoing) 2. Ongoing
In Niger Republic (new) 6. Abuja-Itakpe and Aladja (Warri)-Warri Port and Refinery Including Warri New Harbour (new)
7. Bonny Deep Sea Port & Port Harcourt and Other Rail Projects.”

Source: Budget Office
Top Power Projects

*Source: Budget Office*

- **600m**
  Expansion and Reinforcement of Infrastructure in 11 Distribution Companies to Reduce Stranded Generation Capacity

- **2.50bn**
  Counterpart Funding of Earmarked Transmission Lines and Substations Projects Funded Under Donor Agencies (World Bank, AFDB, AFD, JICA and ISDB) (JICA,WB,AFDB,IB,AFD, CHINAEXIMBANK,EU, Etc.)

- **528.6m**
  Development and Guarantees for PPP Projects (Power)

- **1.00bn**
  Settlement of Outstanding Liabilities (Power)

- **1.06bn**
  Generation of 700mw from Zungeru Hydropower Project Consultancy Services for Project Supervision and Management
At BudgIT, we believe it is the RIGHT of every citizen to have access to, and also understand, public budgets. We also believe budgets must be efficiently implemented for the GOOD of the people.

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