

2018  
Budget of

# CONSOLIDATION

## A CITIZENS GUIDE



Understanding the  
Federal Government  
of Nigeria's 2018 Budget



Budget Office of the Federation  
Federal Ministry of Budget and National Planning

June 2018



[www.budgetoffice.gov.ng](http://www.budgetoffice.gov.ng)

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June 2018**

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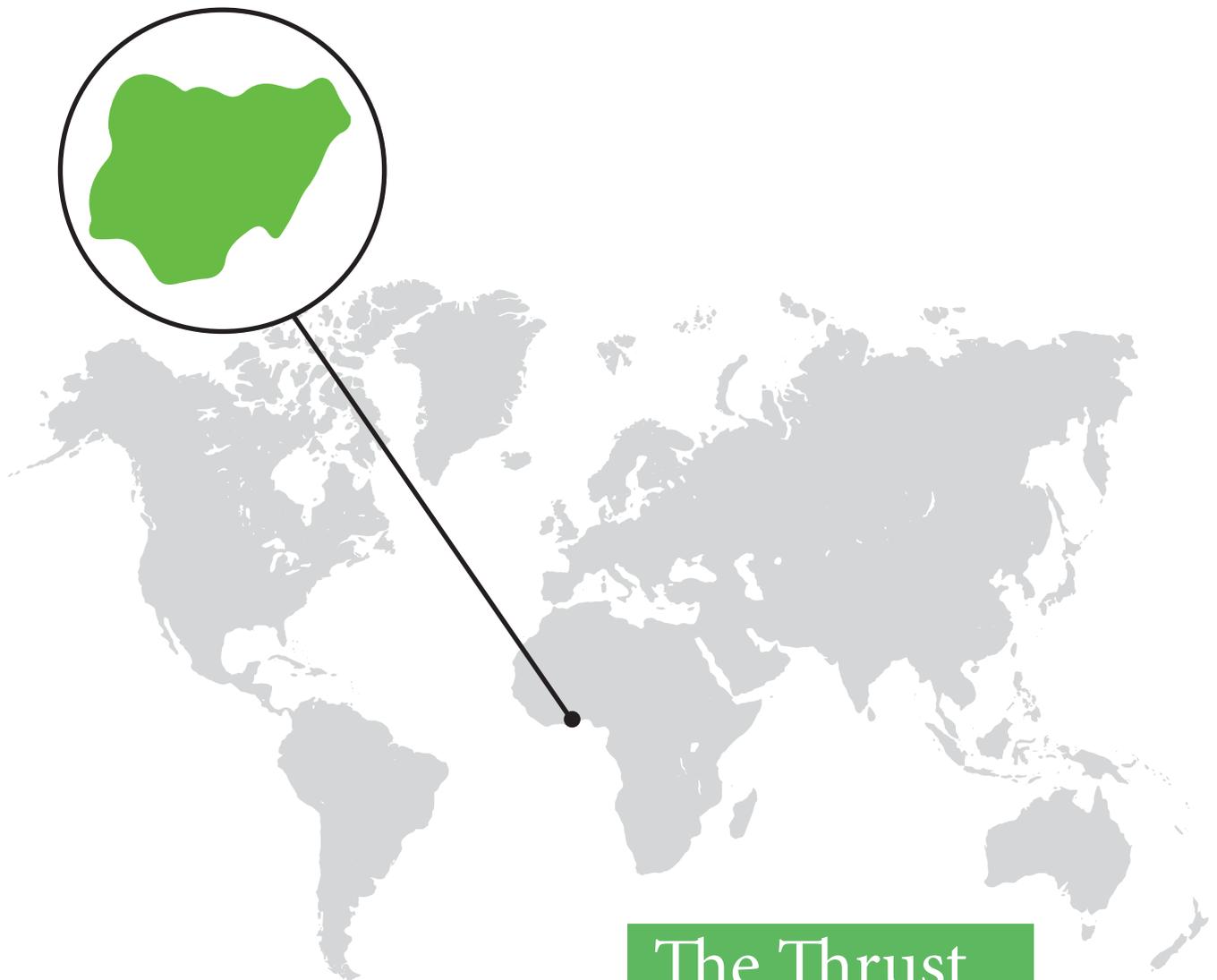
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# Consolidation

*Noun*

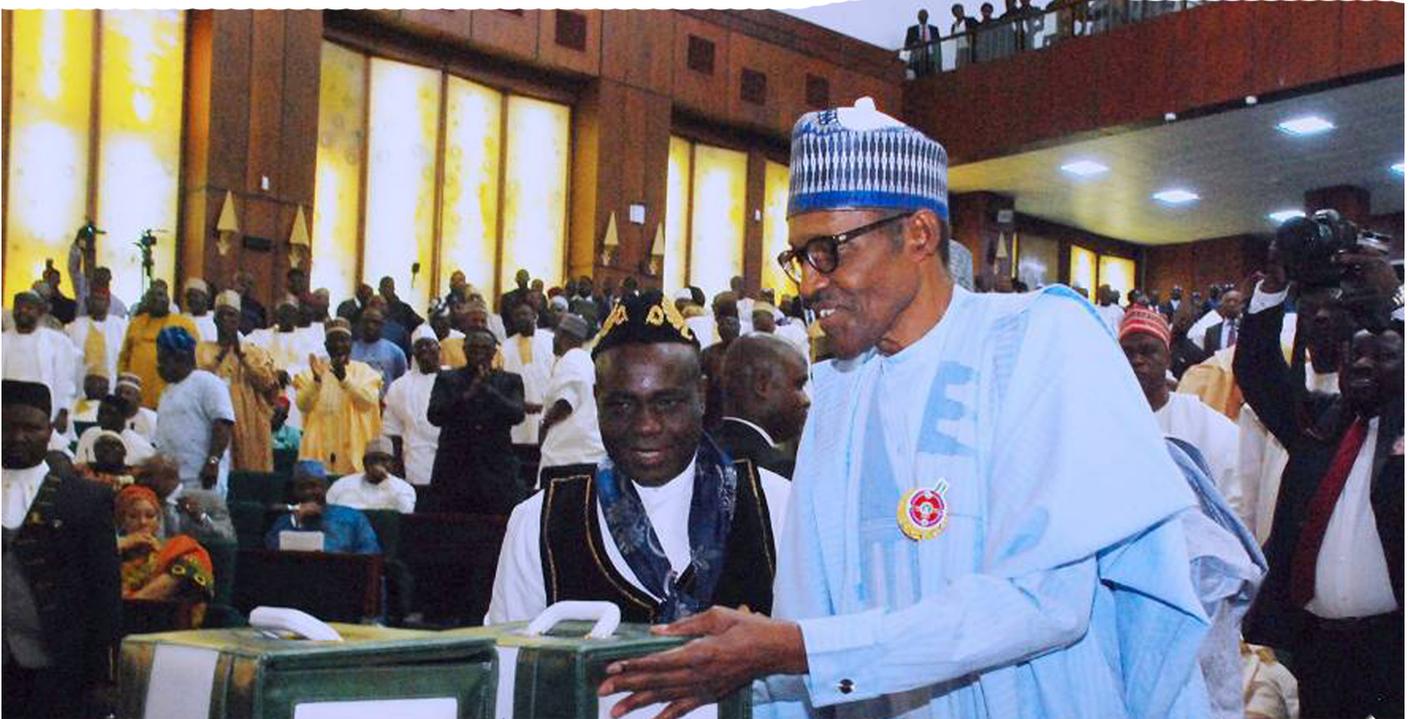
The action or process of making something stronger or more solid.

The action or process of combining a number of things into a single more effective or coherent whole.



## The Thrust

“To partner with private and development capital to leverage and catalyse resources for growth”



*Spending will be on critical economic sectors that have quick transformative potentials such as infrastructure, agriculture, manufacturing, solid minerals, services, and social development.*

President Muhammadu Buhari, GCFR  
President and Commander-in-Chief of the Armed Forces of  
Nigeria



# FOREWORD

In the last two years, Nigeria has gone through challenges that have tested the resilience of the economy. The collapse of crude oil prices from US\$110 in June 2014 to less than US\$30 in January 2016, and with no fiscal buffers, set the economy on a downward spiral. This economic downturn resulted in our slipping into recession in 2016. Inflation rates rose to a peak of 18.74% and the value of the Naira plummeted worsening an already dire situation for manufacturing, industry and other key sectors of the economy.

The Administration acted decisively to reverse this slide. We rolled out a Strategic Implementation Plan to support our expansionary 2016 Budget. We then followed this up with the launching of the medium term Economic Recovery and Growth Plan (ERGP) 2017-2020 in early 2017. The implementation of these policy measures, together with public finance management reforms, and helped by a slight recovery in crude oil prices, have provided the stimulus needed to move Nigeria out of recession and on to the current positive growth trend in the economy. The rate of inflation has also been trending downwards dropping to 11.61% as at May, 2018 – the 16th consecutive month of disinflation since January 2017.

When he presented the 2018 Budget Proposal to the Joint Session of the National Assembly, President Muhammadu Buhari described it as a Budget of Consolidation. This is because the 2018 Budget creates linkages to previous budgets and continues on the path of delivery set out in the ERGP, focusing strongly on critical infrastructure projects across the country. The ERGP is the nation's roadmap to economic growth and inclusive development. MDAs' projects selection in the 2018 Budget are set within the framework of the ERGP.

This Citizen's Guide to Understanding the 2018 Federal Budget aims to explain in a simple, direct way the principles and processes that are involved in making the national budget. The success of the national budget is important in the progress and development of Nigeria. This is why we would like every Nigerian to understand and be involved in the budget process.

I recommend that, as you read this Guide, you share the information with others and encourage them to do the same and get involved in the budget process for a more inclusive, transparent and accountable governance of Nigeria.

**Senator Udoma Udo Udoma, CON**

Honourable Minister,  
Ministry of Budget and Planning.



# PREFACE

The Federal Budget is an important instrument used in achieving the Government's strategic objectives and plans for the socio-economic development of the nation. It is a financial representation of the allocation of resources to the government in its bid to deliver public services to every Nigerian citizen.

To the average Nigerian however, the Federal Budget may be a complicated document, the understanding of which requires effort and time that is not available to most people. A more concise document, offering the reader the most principal points of the Federal Budget is required to engender citizen participation and ownership of the budget as well as to increase Government's transparency.

In furtherance to its commitment to the Open Government Partnership (OGP), the Federal Government is desirous of improving citizens' access and understanding of the Federal Budget. We have attempted to make this year's Citizen's Guide to the 2018 Federal Budget, more user-friendly by using easy-to-read charts and infographics.

We have placed greater emphasis on explaining the inflows and outflows of funds. It outlines the different revenue sources, highlighting oil and non-oil revenues including their sub-streams. It describes in simple terms the outflow process, which results in the implementation of the Federal Budget. Our objective here is to elucidate on "where the money is coming from" and "where the money is going to", in an attempt to increase an understanding of budget funding and spending.

The Citizen's Guide also provides a brief historical overview of the Federal Budget's expenditure, particularly as it relates to capital expenditure in the last 2 years. This overview supports our theme of consolidating on the achievements of the past to bring about a necessary future.

In this publication, we present to you a Guide that we hope is simple enough in its understanding and intelligibility. In its simplicity, we also hope it offers the reader a reason to believe in a more transparent Federal budget process. As there is always room for improvement and innovation, we welcome comments and suggestions through the Budget Office Citizen Portal, available on our website: [www.budgetoffice.gov.ng](http://www.budgetoffice.gov.ng). Here, citizens can even provide observations, and upload pictures of ongoing projects through the i-Monitor feature on the Citizen's portal. Your feedback may very well make a difference to the implementation of this 2018 budget and in the planning for future ones.

**Ben Akabueze**

Director General,  
Budget Office of the Federation.



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# Introduction

## What is a Budget?

An estimate of planned expenditure and expected revenue for a particular period. Types of budget include personal, family, company and government budgets.

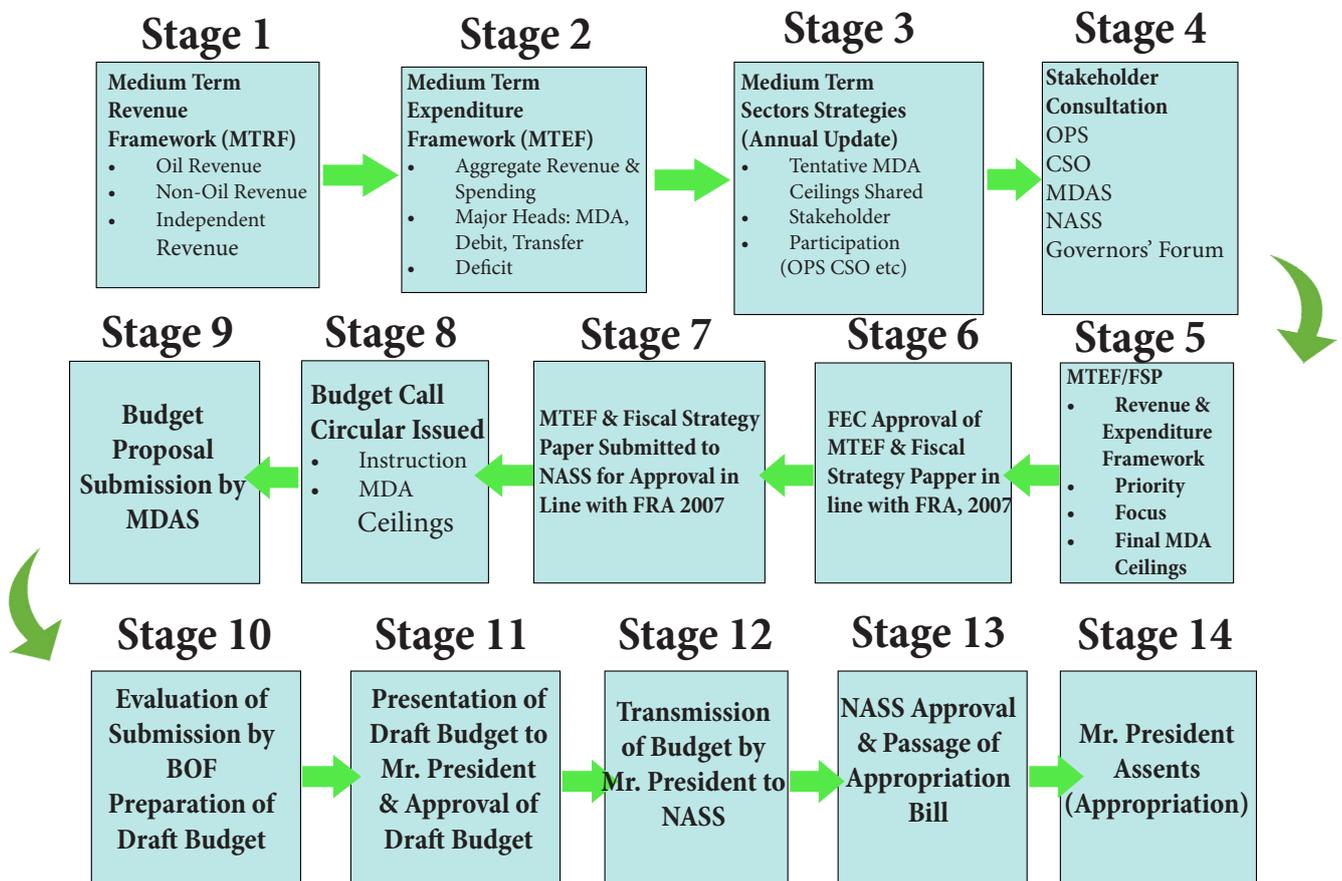
## What is the Federal Budget?

- A plan of how government raises revenue from different sources to pay for its activities.
- A plan for how the government spends taxpayers' money to implement policies and achieve set objectives.
- A plan for government borrowing or the repayment of borrowed funds.

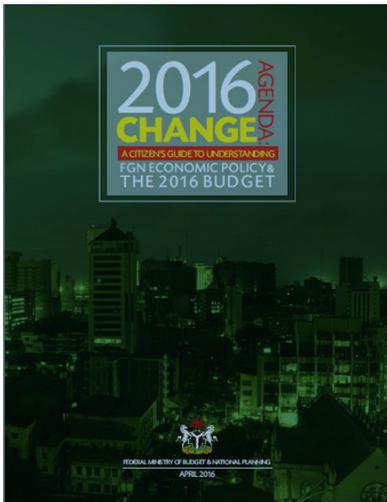
## Why do we need a Federal Budget?

The Federal budget gives details of expected revenue and expenditure; it presents the direction of government's policies and spending priorities for a given fiscal year.

## The Federal Budget Process

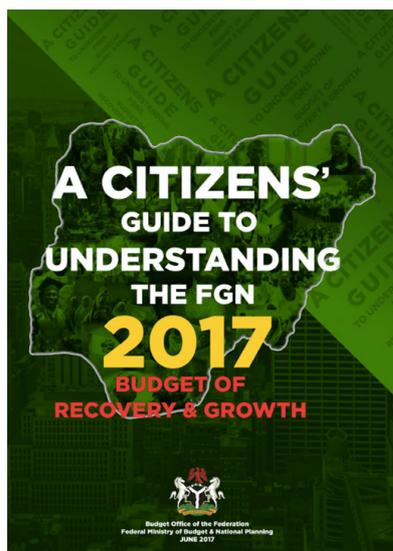


# Budget Story From 2016 - 2018



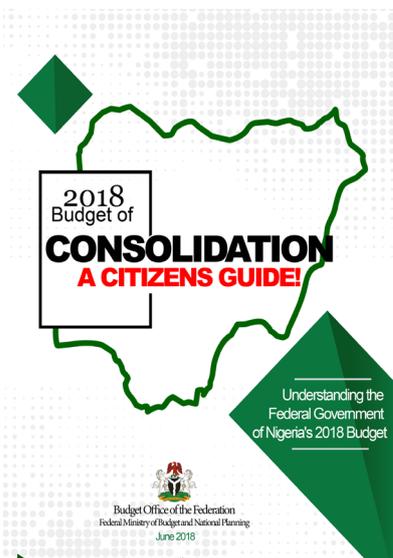
## 2016 - Change Agenda Budget – the Agenda for Economic Development and Social Inclusion.

- A focus on creating a more diversified, sustainable and inclusive economy.
- Pursuit of key macroeconomic, monetary, fiscal, trade and investment policies designed to diversify and reflate the Nigerian economy in a manner that delivers sustained high annual growth rates.
- A Strategic Implementation Plan for the economy was developed to reflate and reposition the economy for change.



## 2017 – Budget of Recovery & Growth.

- Encapsulates how government intends to use available resources to achieve its economic recovery and growth plan
- Capital provision was directed at projects that would facilitate diversification, competitiveness, ease of doing business, job creation and social inclusion, improved governance and security.
- Helped restore the economy on the path of growth.



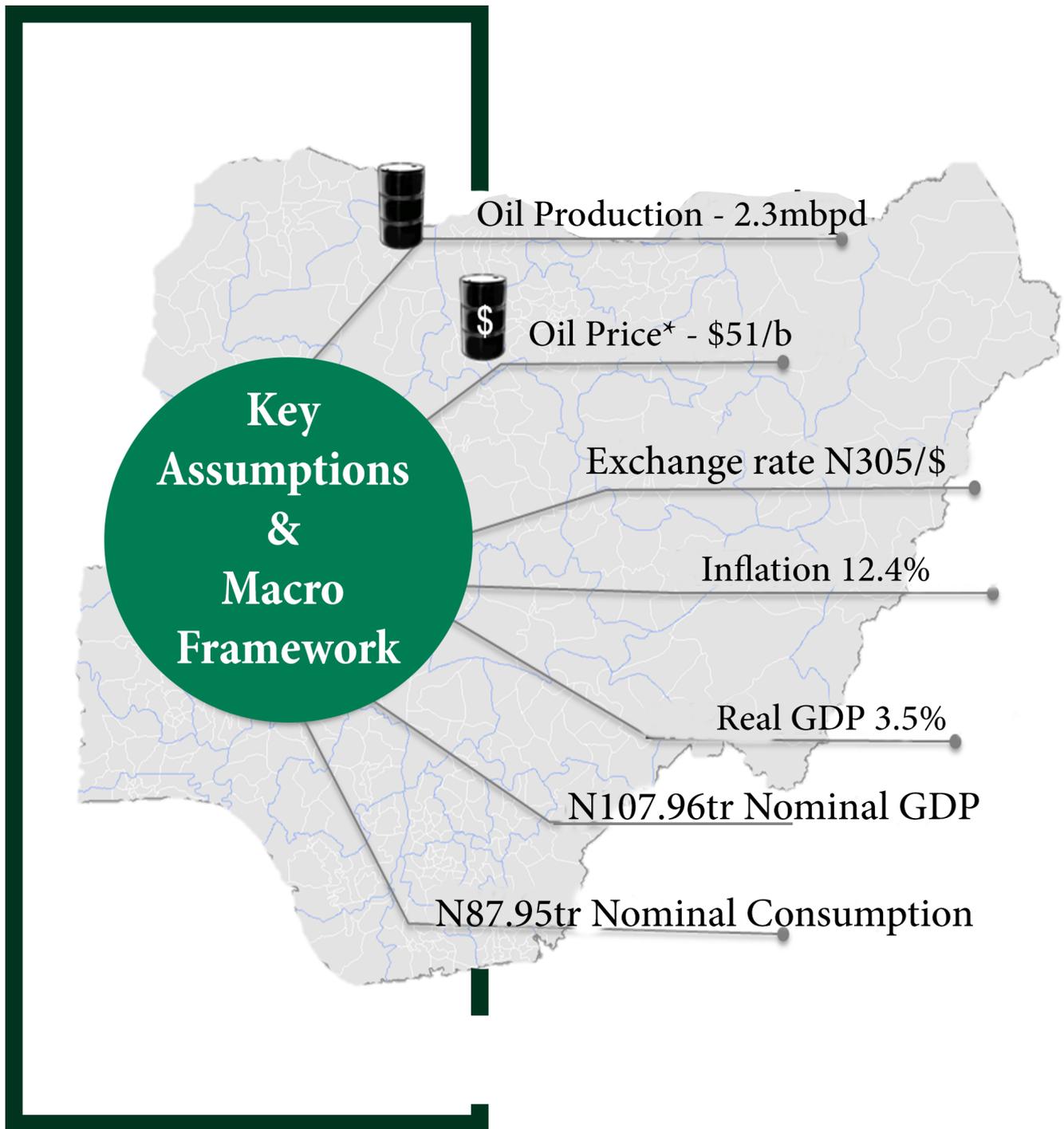
## 2018 - Budget of Consolidation.

- Delivering on the goals of the ERGP 2017-2020, and continues to focus on critical ongoing projects from 2017 and previous budgets.
- Leverage private and development capital for delivery of infrastructure projects.
- Consolidate on the achievements of previous budgets.
- Continues the reflationary policies of 2016 and 2017 budgets.

“Spending will be on critical economic sectors that have quick transformative potentials such as infrastructure, agriculture, manufacturing, solid minerals, services, and social development.” - **President Muhammadu Buhari.**



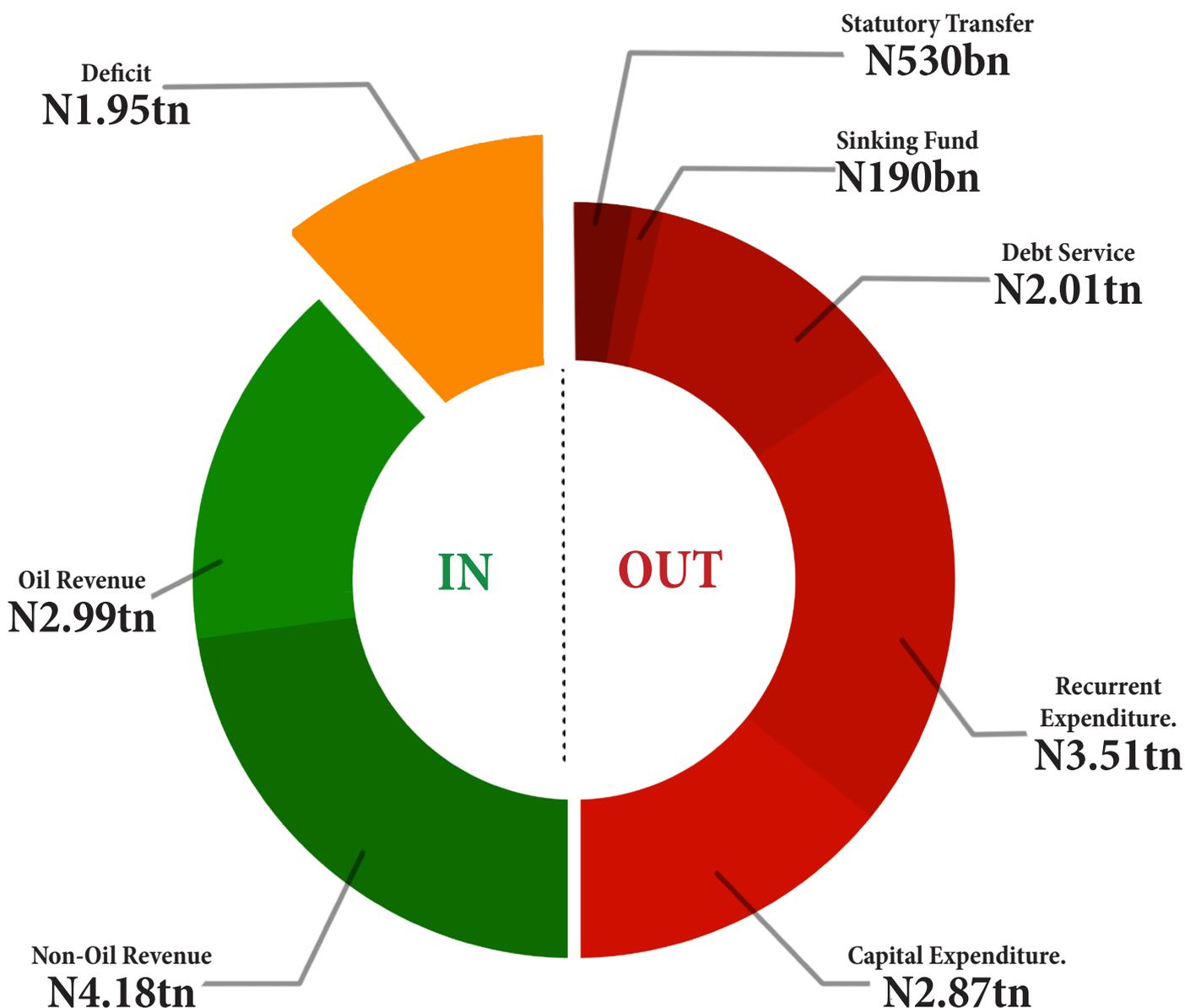
# Key Assumptions & Macro-economic Framework of 2018 Budget



\* Executive proposal was \$45/b



# FGN 2018 BUDGET BREAKDOWN

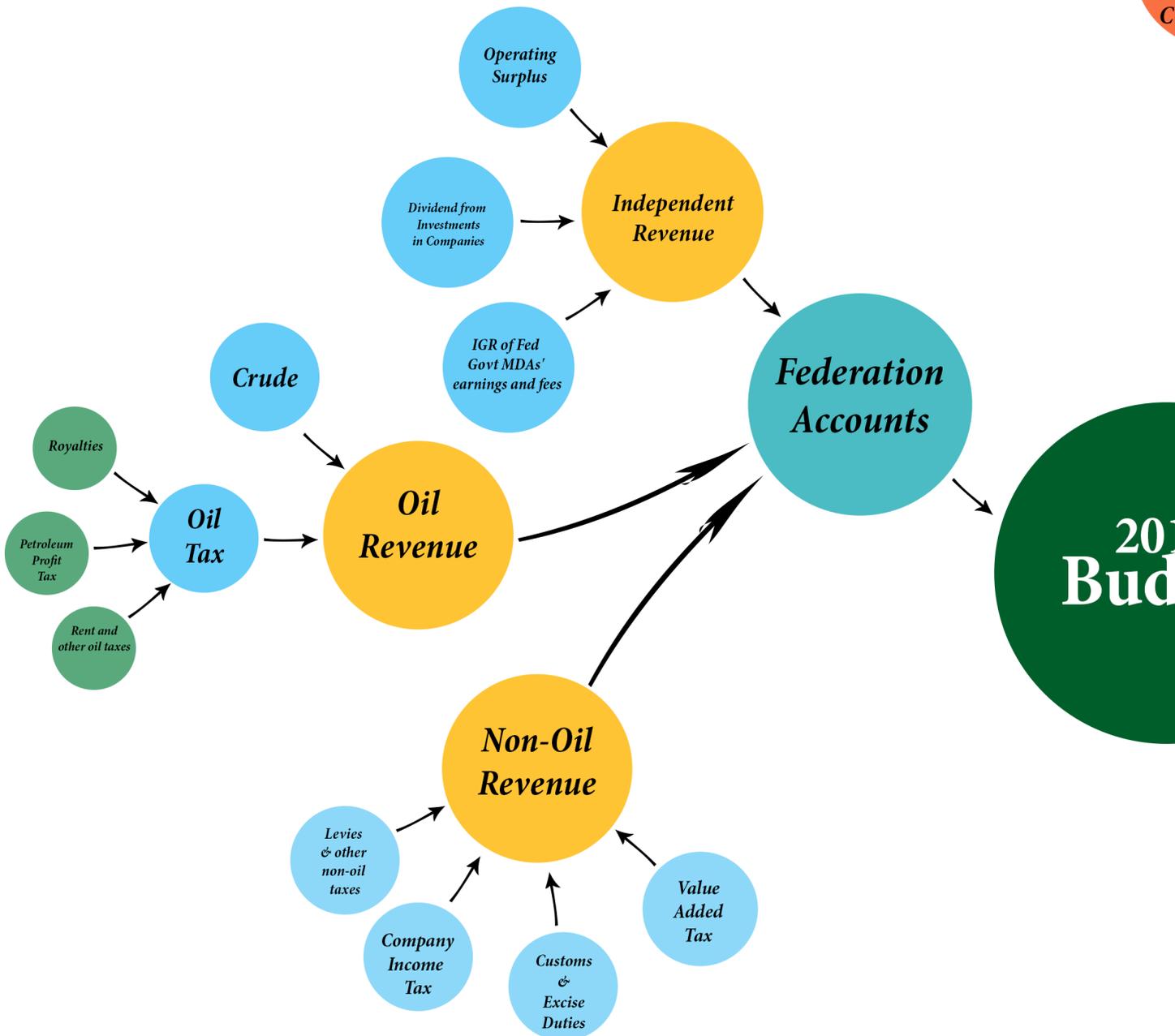


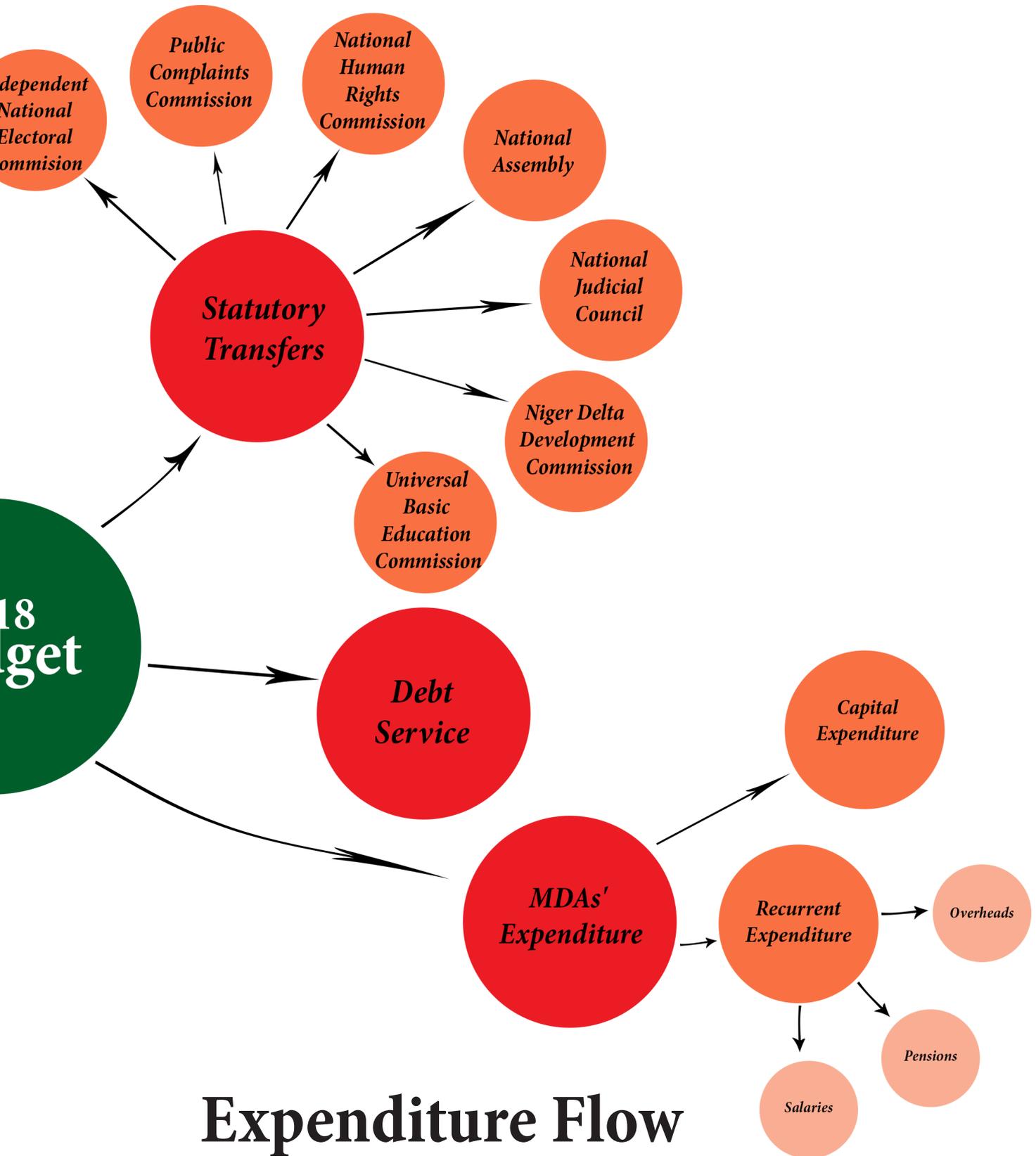
**Revenue**  
**N7.17tn**

**Expenditure**  
**N9.12tn**



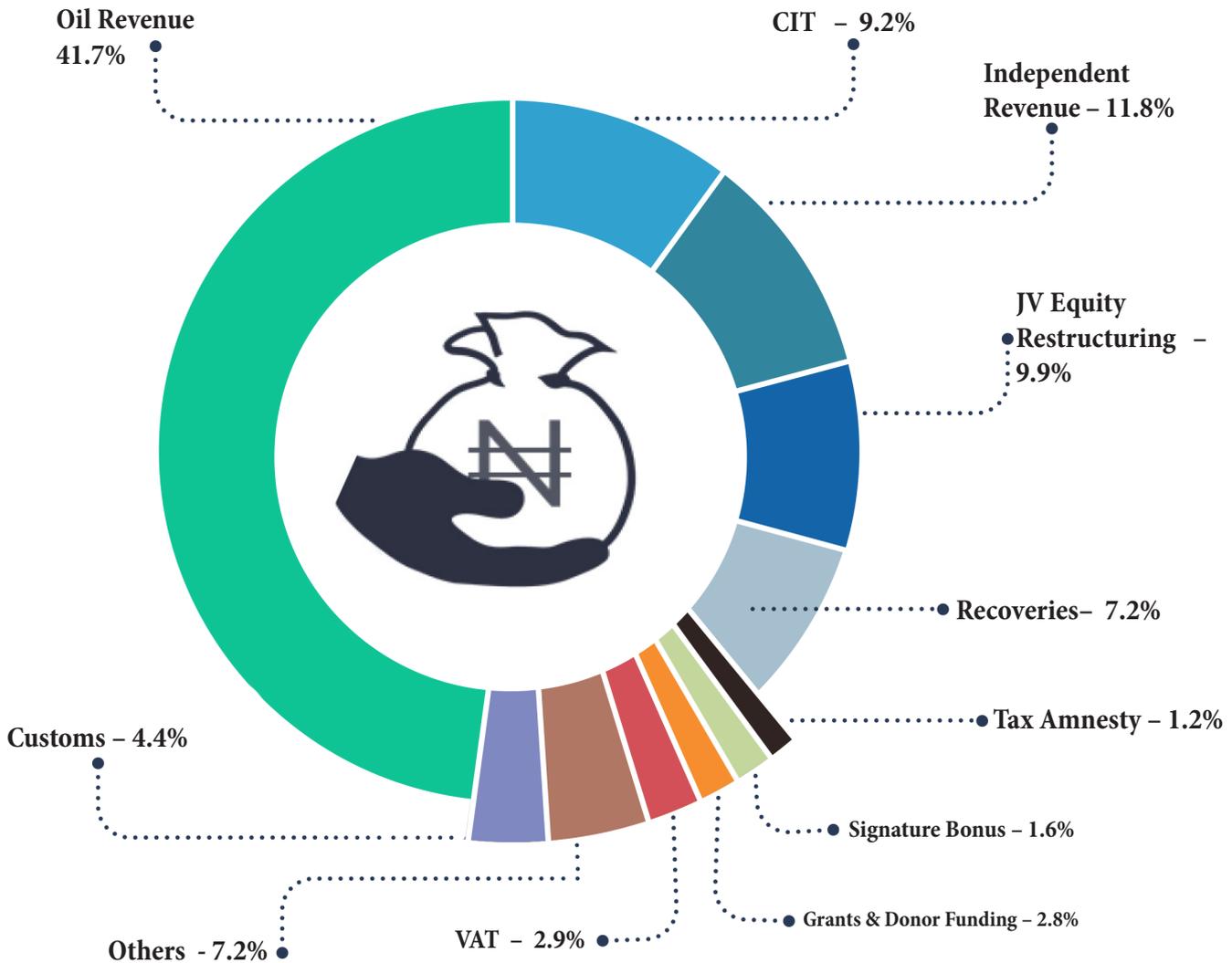
# Revenue Flow







# Revenue Projections for 2018 Budget - *Where the money is coming from*



Total FGN revenue in 2018 is projected at N7.17 trillion, exceeding FY2017 projection by 30.26%.

Contribution of oil revenue projection is 41.7%, driven mainly by JVCC cost reductions, higher price, exchange rate and additional oil related revenue.

7.2% of projected revenue expected from recoveries of looted/ misappropriated funds and fines.

Independent revenue, Customs & CIT projections were adjusted downwards lower than 2017, reflecting current realities.





# Expenditure Estimates for 2018 Budget-

## *Where the money is going*

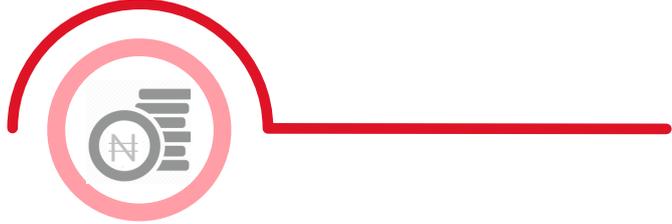
2018 FGN spending estimated at N9.12 trillion, exceeding FY2017 projections by 22.5%.



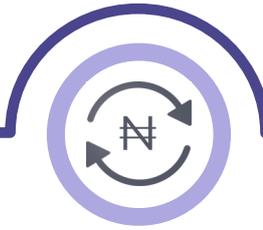
At N2.01 trillion, debt service is 22% of planned spending (about the same as in FY2017).



Provision to retire maturing bonds to local contractors increased by 7% from N177 billion in FY2017 to N190 billion in view of the plan to liquidate all contractor arrears of the FGN going back to several years.



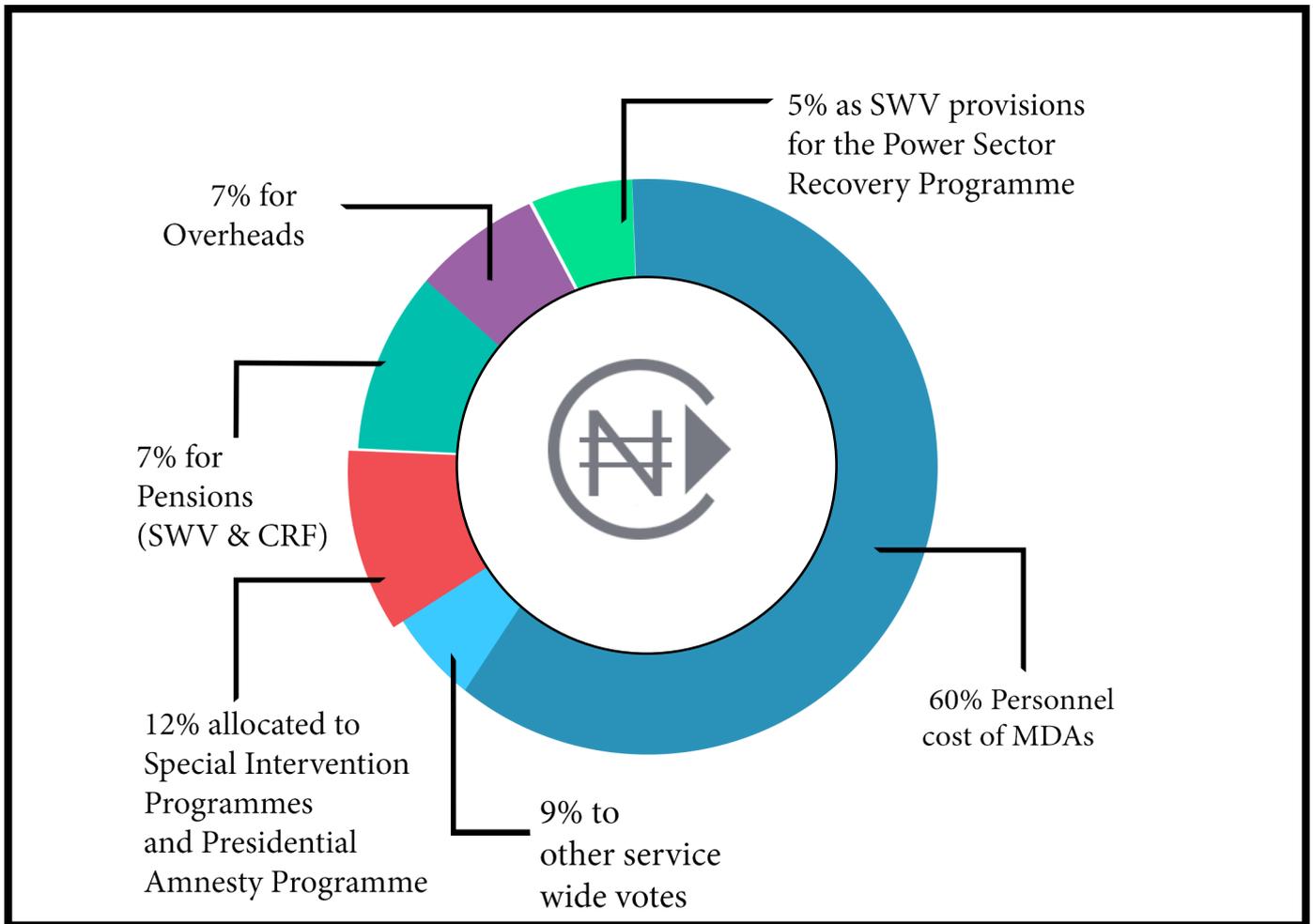
Recurrent (non-debt) spending expected to rise by 17%, from N2.99 trillion in FY2017 to N3.512 trillion.



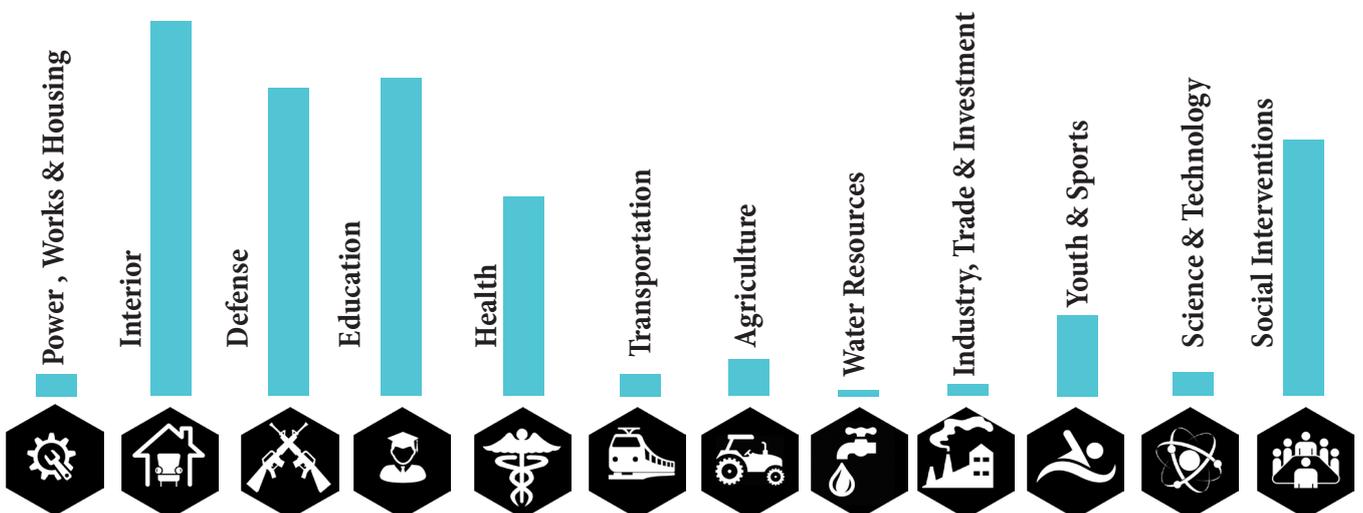
Capital expenditure (including transfers) higher by 22% from N2.36 trillion in FY2017 to N2.87 trillion.



# Non-Debt Recurrent Expenditure for 2018 Budget - Where the money is going.



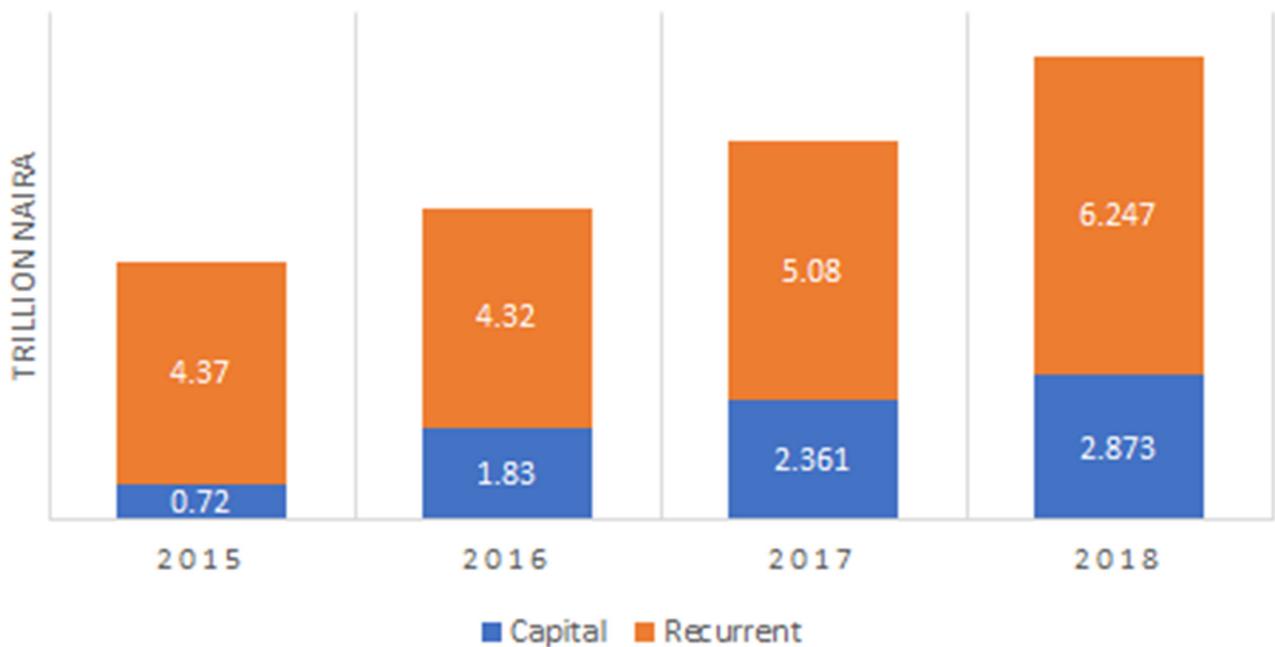
## Major Recurrent Expenditure Allocation in the Proposed 2018 Budget



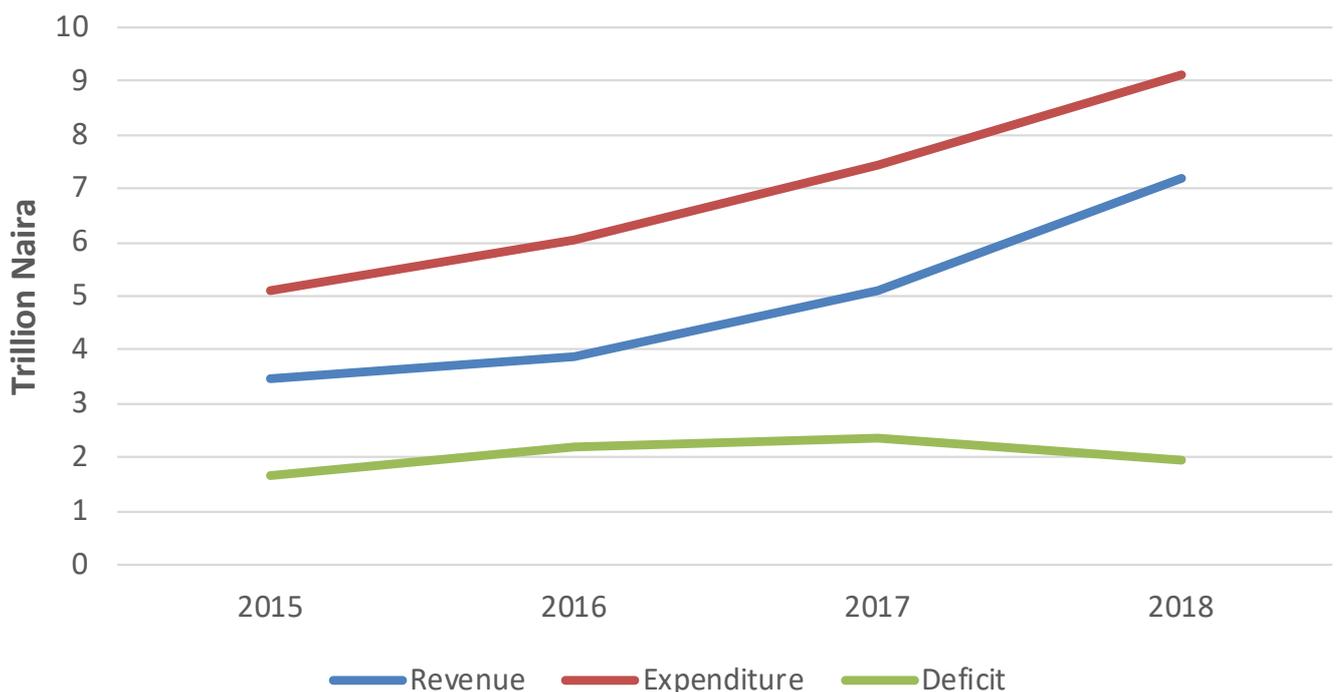


# Revenue and Expenditure, 2016 - 2018

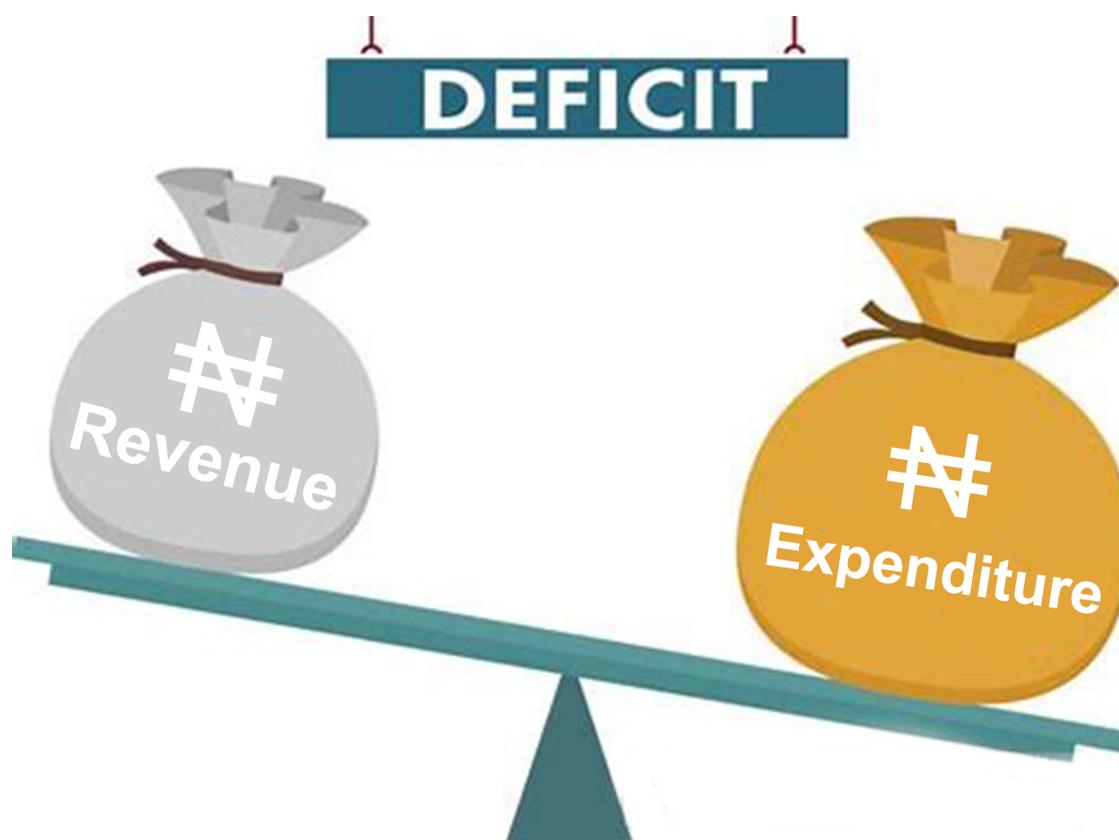
### RECURRENT AND CAPITAL BUDGET, 2016-2018



### Revenue, Expenditure and Deficit, 2015-2018



# Financing the Deficit



Overall budget deficit of N1.95 trillion in 2018 represents a deficit to GDP ratio of 1.74%.

Projected deficit is within threshold stipulated in the Fiscal Responsibility Act (FRA) 2007.

Budget deficit is to be financed mainly by borrowing N1.643 trillion.

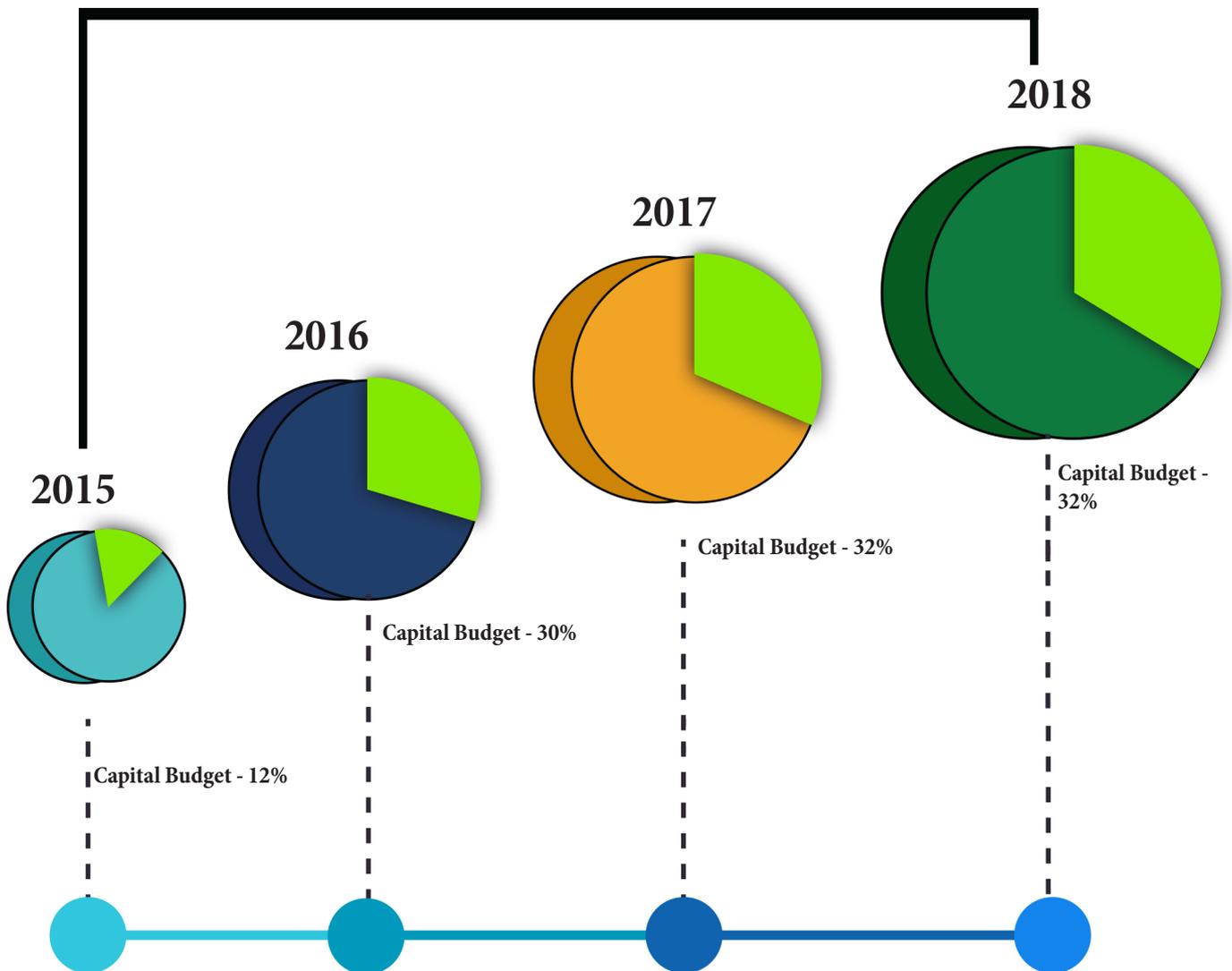
- Domestic sources – N793 billion.
- Foreign sources – N849 billion.

A total of N306 billion is expected from privatization and N5 billion from sale of other Government property to part finance the deficit.



# Capital Expenditure in the 2018 Budget

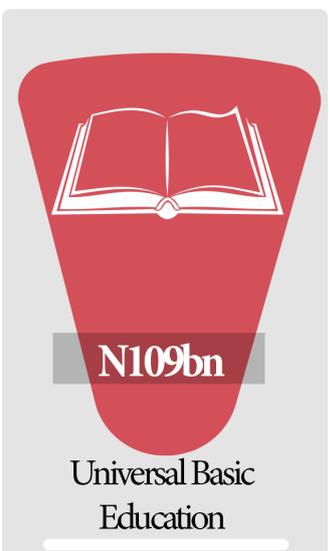
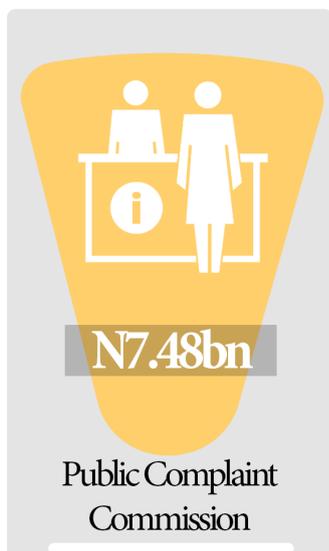
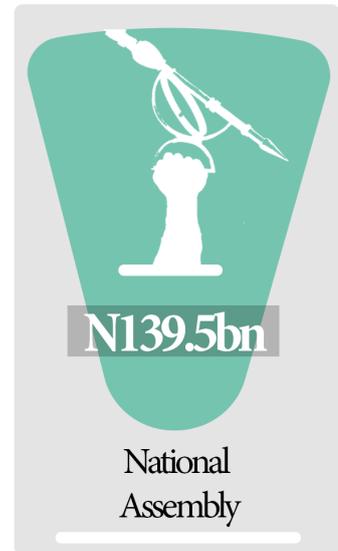
*Capital Expenditure as a percentage of total budget 2015-2018*



- As a % of GDP, we have grown the size of the Budget from 4.7% in 2015 to 5.9% in 2016, 6.7% in 2017 and 8% in 2018
- Compared with South Africa (20.7%) and Ghana (19.2%) as at 2015, this is very low.
- Ratio of capital spending in total budget increased from 12% in 2015 to 30% in 2016, 32% in 2017 and 32% in 2018.
- Increasing infrastructure spending will increase revenue generation opportunities and over time significantly reduce deficit.



# Statutory Transfers N530 Bn



*\*Inclusive of the provision for N33.98 billion made for the payment of outstanding liabilities to NDDC from previous years.*



# Execution Priorities of the ERGP



“

*We have taken on board some key reform initiatives contained in the ERGP, into the 2018 budget, e.g.: deployment of new technology to improve revenue collection, tighter performance management framework for State Owned Enterprises; and stronger enforcement action against tax defaulters.”*

*Senator Udoma Udo Udoma.*



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“  
*The 2018 Budget will consolidate on the Achievements of previous budgets and deliver on Nigeria’s Economic Recovery and Growth Plan (ERGP) 2017 – 2020.*”

*President Muhammdu Buhari.*

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# Some Key Projects/Initiatives

## Agriculture & Rural Development

- N4.2bn for Rural Roads and Water Sanitation programme.
- Over N25.1bn for Promotion and Development of Value Chain across more than 30 different commodities.
- N5.30bn for National Grazing Reserve Development.
- N3.53bn for Agribusiness and Market Development.
- N4.08bn for food and strategic Reserves.
- N2bn for supply Installation and Commissioning of water Rigs Nationwide.
- N1.13bn for FGN Support for youths in Agribusiness.
- N2bn for livelihood improvement family Enterprise (LIFE) programme.
- Veterinary and pest control services 2.1bn.
- Extension services N1.56bn



## Defence

- Construction of new military barracks for guards brigade and hq garrison in Abuja N1.1bn
- Construction of new military barracks in 5 geopolitical zones N2.3bn.
- Construction of Nigerian army college of logistics permanent site at Nigerian army cantonment Ojo Lagos N1bn.
- Phase I of Muhammad Buhari barracks Giri Abuja N2bn.
- Development project of Damboa army barracks N1bn
- Procurement of ammunitions of various types and calibers N5.3bn





## Education

- Provision of security infrastructure in 104 unity colleges : perimeter fencing, solar street lights, Solar powered motorized boreholes and cctv N2bn.
- Universal Basic Education Commission N109bn
- Construction of National Library of Nigeria headquarters building N417m.
- N9.2bn for various scholarship allowances.
- N3.4bn for take off grant for maritime university.
- N1.8bn for payment of 5000 Federal teachers scheme allowance.



## Health

- N1.3bn for Strategic Joint Venture Investments in selected Tertiary Health Institutions with Nigerian Sovereign Investment Authority (NSIA).
- N8.9bn for procurement of RI vaccines and devices.
- N3 billion for Counterpart funding including global fund, health, and GAVI ( additional N2.4 bn to match grants from UNFPA, US-AID, UNICEF).
- N300m for Health Emergencies & Contagious Diseases Outbreaks (E.g. Meningitis, measles, yellow fever, monkey pox, etc.).
- N200m for Midwives Service Scheme.
- N1.2bn Polio Eradication Initiative.
- N1bn - Training/ Central procurement of 300, 000 dialysis consumables.
- Procurement of outbreak (emergency) response vaccine, devices and operational cost N1.5bn.





## Housing

- N3.9bn Federal Government mass housing project by Federal Housing Authority (FHA) in Abuja
- N26.7bn Federal Government National Housing Programme nation wide.



## Mines & Steel Development

- N644m for the establishment of mining regulatory agency for the sector.
- N450m for the reclamation of abandoned mines sites.



## Niger Delta

- N20.29bn for various sections of the East - West Road
- N2.38bn for section III from Port-Harcourt Eleme junction to Onne port junction.



## Power

- N9.4bn set aside as counterpart fund for the Mambilla hydro power project.
- N9.7bn counterpart funding for earmarked transmission lines and substations.
- N2.2bn Construction of 215MW LPFO/ Gas Power station Kaduna.
- N3.4bn Kashimbilla transmission.
- 14.26bn fast power programme Accelerated Gas and solar power Generation.
- Rural electrification access program in federal universities 7.1bn.
- Alternative energy development fund N968.13m.
- Power Sector Recovery Programme N193.3bn.





## Regional Interventions

- N65bn for reintegration of transformed ex-militants under the Presidential Amnesty Programme.
- N45bn for Federal Initiative for North-East (Pilot Counterpart funding contribution).



## SDGs

- N11.3bn for SDGs Intervention Programmes.
- N36.4bn for other SDGs Projects.



## Special Intervention Programme

- N500bn for FGN special intervention programme (including home grown School Feeding Programme, Government Economic Empowerment Programme, N-Power Job Creation Programme, Conditional Cash Transfers etc).



## Transport

- N162.28bn Counterpart funding for Railway projects including:
  - Lagos-Kano,
  - Calabar-Lagos,
  - Ajaokuta-Itakpe-Aladja(Warri),
  - Port Harcourt - Maiduguri,
  - Kano-Katsina-Jibiya-Maradi in Niger Republic,





## Transport (*Continued*)

- Abuja-Itakpe and Aladja (Warri)-Warri Port and Refinery including Warri New Harbor.
- N530.8m Construction of Terminal Building at Enugu Airport.
- N8.32bn Construction of Second Run-Way of Nnamdi Azikiwe International Airport Abuja.



## Water Resources

- N1.8bn Zobe Water Supply Project - Phase I & II.
- N1bn for Partnership for Expanded Water, Sanitation and Hygiene (PEWASH).
- N1 billion for Special Intervention for North East and IDPs - Portable of Portable Water.
- Over N53bn for water supply, rehabilitation of dams, and irrigation projects nationwide.



## Works

- N9.26bn for the 2nd Niger Bridge.
- About N344bn for the construction and rehabilitation of several roads nationwide including:
  - Lagos-Shagamu-Ibadan Dual Carriageway,
  - Ilorin-Jebba-Mokwa-Bokani Road,
  - Abuja-Abaji Road,
  - Kano-Maiduguri Road,
  - Enugu-Port-Harcourt Dual Carriageway,
  - Shagamu- Ore-Benin-Onitsha Road,
  - Sokoto-Tambuwal-Jega-Kontagora-Makera Road,
  - Dualisation of Obajana Junction to Benin,
  - Calabar-Ugep-Kastina Ala Road,
  - Onitsha-Enugu Dual Carriageway,
  - Abuja-Kaduna-Zaria-Kano Dual Carriageway,
  - Kontagora - Bangi Road,
  - Old Enugu - PH Road.
  - Calabar - Itu - Ikot Ekpene - Owerri Road

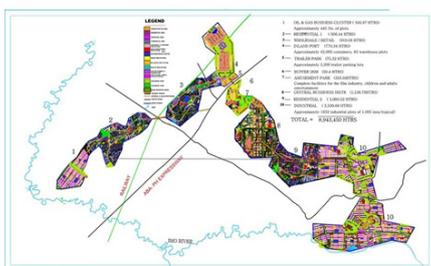


## Industry, Trade and Investment

- Special Economic Zone Project:  
N44.2bn for ongoing and planned special economic zone project across the Geopolitical zones to drive manufacturing / exports .



- *Completion of feasibility Studies, Master Planning, Engennering design, EIA and other pre-development costs in Enugu, Gombe Nnewi, Kwara, Abuja, Bauchi, Rivers / Bayelsa, Taraba / Adamawa, Benue / Plateau, Sokoto / Kebbi.*
- *Completion of Lekki Model textile and garment industrial park*
- *FGN investment in Enyimba industrial park and Ibom deep sea port and City*



Enyimba industrial park Outline



- *Ibom deep sea port*



- **Export - Expansion Grant (EEG)**  
N13.28bn in the form of tax credit to support export via the Export Expansion Grant.
- **Recapitalization of Bank of Industry (BOI) and Bank of Agriculture (BOI)**  
N15bn provisioned to support these development finance institutions to support Micro, Small and Medium Scale Enterprise.

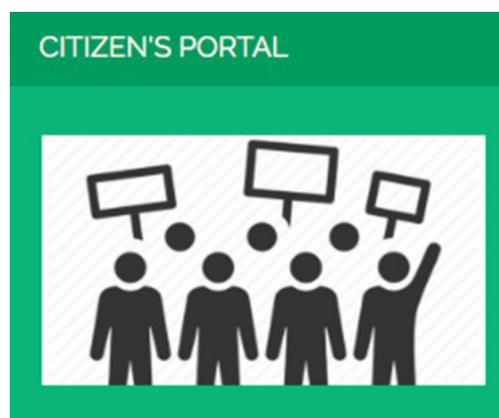


## Citizens' Participation

**You can participate in the budget process through one or more of the following:**

- Reading the Fiscal Strategy Paper (FSP) and communicating your comments and input to the Budget Office of the Federation. The FSP can be downloaded from the website of the Budget Office of the Federation ([www.budgetoffice.gov.ng](http://www.budgetoffice.gov.ng)) or by sending an email to: [info@budgetoffice.gov.ng](mailto:info@budgetoffice.gov.ng)
- Keeping informed on all aspects of the budget implementation, including the amount released to MDAs to carry out their various projects and programmes. Go to our Citizen's Portal to download documents and be regularly updated. The direct link to the portal is: <http://www.budgetoffice.gov.ng/nbi/app/>.
- Reporting on the status of projects and programmes in the Federal Budget, being executed in your community and locality through the Budget Office of the Federation's i-Monitor Budget: <http://www.budgetoffice.gov.ng/nbi/app/index.php/i-monitor-budget>
- Attending and contributing at public hearings on the Budget at the National Assembly. You would be surprised at how responsive your elected officials can be to your views.
- Demanding from government the fulfillment of promises made to Nigerians as outlined in the Federal Budget. Your voice can make a difference.

By going through this Citizen's Guide, you have already started your participation in the Federal Budget and the Budget Process. Stay the course, stay active!





## Glossary Terms

<b>ACCOUNT</b>	<i>A chronological record of public funds showing receipts, disbursements, and the balance.</i>
<b>APPROPRIATION ACT</b>	<i>This is an Act of Parliament, which gives legal effect to the Federal Government's Budget.</i>
<b>APPROPRIATION BILL</b>	<i>A proposed law that authorizes the expenditure of government funds. It is a bill that sets money aside for specific spending.</i>
<b>BUDGET</b>	<i>A plan of financial operations embodying an estimate of expenditures for a given period and the proposed means of financing them (revenue estimates). The term is also sometimes used to denote the officially approved expenditure ceilings under which the Government and its departments operate.</i>
<b>BUDGET CALL CIRCULAR</b>	<i>It gives detailed instructions to MDAs on how to prepare and submit their expenditure estimates in accordance with government priorities within their budget ceilings.</i>
<b>BUDGET PROPOSAL</b>	<i>An estimate of the future expenditures, revenues and the financial plan for the a stipulated Fiscal period presented by the executive arm to the legislative arms of government for consideration.</i>
<b>CAPITAL BUDGET</b>	<i>A plan of proposed capital expenditures and the means of financing them.</i>
<b>DEBT SERVICE</b>	<i>Payment of interest and repayment of principal to holders of the Government's debt instruments.</i>
<b>DEFICIT</b>	<i>This is the amount by which expenditure (spending) exceeds revenue (income) for a financial period.</i>
<b>FEDERAL EXECUTIVE COUNCIL (FEC)</b>	<i>This comprises of the President, Vice-President, Secretary to the Government of the Federation, Cabinet Ministers and other appointees of the President designated to be of cabinet rank</i>
<b>FISCAL RESPONSIBILITY ACT</b>	<i>This law was passed in Nigeria in the year 2007 and amended in 2011, to ensure government adheres to set fiscal laws and regulations.</i>
<b>FISCAL STRATEGY PAPER</b>	<i>The Strategies of the Federal Government for conducting its fiscal affairs over the next three years are documented in a Fiscal Strategy Paper.</i>
<b>FISCAL YEAR</b>	<i>A 12-month period to which the annual operating budget applies. At the end of the period, the Government determines its financial position and the results of its operations. The Fiscal Year is currently January 1 through December 31 as stipulated in the Nigerian constitution.</i>
<b>GROSS DOMESTIC PRODUCT (GDP)</b>	<i>The monetary value of all the goods and services produced within a country's borders in a specific period of time.</i>
<b>INFLATION RATE</b>	<i>The sustained increase in the general level of prices for goods and services in a country and is measured as a percentage change, on a year-on-year and /or month-on-month basis.</i>
<b>LEVY</b>	<i>The amount of any special assessments imposed by the Government.</i>



## Glossary Terms

**MEDIUM-TERM  
EXPENDITURE FRAMEWORK**

*The Medium Term Expenditure Framework. MTEF determines (a) the maximum amount that the Federal Government will spend, (b) how this amount is to be sub-allocated among the major expenditure heads (that is Statutory Transfers, Debt Service, and MDA Expenditure) and (c) the difference between available revenues and the total amount to be spent, and where applicable, how to fund the budget deficit.*

**MEDIUM-TERM  
REVENUE FRAMEWORK**

*The first step in preparing the Federal Budget is to estimate the revenues that will be Realistically earned from the different sources based on reasonable assumptions which are summarized in the Medium-Term Revenue Framework.*

**MEDIUM-TERM  
SECTOR STRATEGY**

*This is a rolling 3-year policy planning document that is produced by major MDAs, clearly articulating their sectoral goals and objectives within the goals and objectives of the Federal Government's strategic plans.*

**NON-OIL REVENUE**

*This is revenue that is not derived from or associated with oil. It includes companies' income taxes, customs and excise duties, value added tax, levies etc.*

**OIL REVENUE**

*This refers to revenue that is derived from or associated with oil. It is made up of crude oil sales, oil taxes, royalties, etc.*

**RECURRENT  
EXPENDITURE**

*All re-occurring or repeated expenses or payments within a specific period, such as wages and salaries, overheads or maintenance costs.*

**SALARIES AND WAGES**

*Amounts paid for services rendered by employees in accordance with rates, hours, terms, and conditions authorized by law or stated in employment contracts. This category also includes overtime, temporary help, and sundry allowances.*

**STATUTORY  
TRANSFER**

*The Federal Government is required by law to make transfer of funds for mandatory/expenditure in respect of other arms of government and certain Agencies.*

**TAX**

*Compulsory charge assessed by a government on the incomes of businesses/individuals to finance services performed for the common benefit*





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