



GOVERNMENT OF ENUGU STATE OF NIGERIA

2020 FIRST QUARTER BUDGET IMPLEMENTATION REPORT

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FOREWORD

The Q1 2020 budget implementation report is in a bid to ensure that Enugu State is dependably on course in meeting its fiscal targets and Medium Term Expenditure Framework (MTEF) 2020 – 2022. The MTEF is aimed at improving productive spending through better expenditure administration and control, improved ordering of public expenditure, achieving a better balance between capital and recurrent expenditures, advancing revenue receipts as well as fiscal accountability, achieving Budget Performance of not less than 85%, 100% cash backing of all approvals for both recurrent and capital obligations, spending alongside sectoral budgetary allocation in line with the international benchmarks. The year 2020 Budget has a total of One Hundred and Sixty-Nine Billion, Five Hundred and Fifty-Seven Million, Six Hundred and Fifty-Eight Thousand, Three Hundred Naira (N169,557,658,300.00).

The ambition of this report is therefore to ascertain the performance in quarterly revenue projections of N12,812,500,000.00 (statutory allocation), N3,500,000,000.00 (VAT), N4,454,189,000.00 (main IGR), N2,654,800,575.00 (retained earnings), N1,537,500,000.00 (aids and grants), N525,000,000.00 (public private partnership), N8,000,000,000.00 (domestic loan), N2,354,650,000.00 (external loan), and quarterly expenditure projections of N5,786,500,000 (personnel cost), N6,795,285,000 (overhead cost), N1,659,465,000 (subvention), N2,956,250,000 (consolidated revenue fund charges), and N25,191,914,575.00 (capital expenditure) as against the 2020 Q1 actuals.

The performance evaluation process involves fiscal analysis, trends determination comparisons as well as explanations of variations from projections. It is indeed, my pleasure to present to you, the 2020 1st Quarter Budget Implementation Report of Enugu State. This report is expected to guide alignments and re-alignments of future budget implementation for enhanced accountable governance and service delivery in the coming periods of 2020 and beyond.


Dr. David Okelue Ugwunta

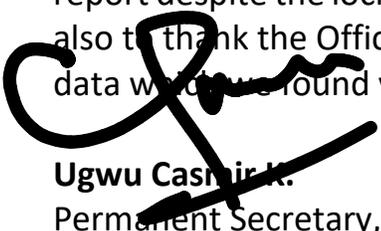
Hon. Commissioner, Ministry of Budget & Planning.

PREFACE

The year 2020 started on a promising note and much were expected to be realized from all our revenue sources both recurrent and capital receipts. It was on the assumed favorable economic climate that we projected a total Budget size of N169,557,658,300.00. This is subdivided into a capital size of N100,767,658,300.00 and a recurrent size of N 68,790,000,000.00. Our total expected Revenue is N169,557,658,300.00. This is made up of Recurrent Revenue of about N119,889,058,300.00 and capital receipt of about N49,668,600,000.00. Ordinarily, these projections looked sound bearing in mind that much effort was made at inception to scientifically build up the Economic and Fiscal update as well as the Medium Term Expenditure Framework; we were mindful of our avowed interest in making an implementable budget, hence so much effort was made at making it realistic.

However, as we started the year's implementation issues arose such as the new minimum wage and other capital issues which needed to be aggressively attacked. So much has been achieved in this quarter before the fall of the global oil price started working against the Economy. It must be recognized that the economic climate has been shocked by not only the global free fall of the oil price, but by the pandemic that followed afterwards. Any Economic monitor should have noticed that the global economic trend is very chaotic that the level of oil sale and the free fall in prices is bound to affect the budget adversely in the coming months. While the whole world watch helplessly as the pandemic is unsettling the whole dynamism of the economy, there is an urgent need to find pro-active measures to stave the gloom in the economy. I am quite sure that the coming months of the year will be very difficult economically and as such efforts should be put in place to guard against the doomsday which may result from the fall in the oil market and the outcome of the corona virus-19(COVID-19) which has dealt a fatal blow on the entire global economic indices.

I wish to thank my team in the Ministry for working hard work to produce this report despite the lock down which was the outcome of the ravaging pandemic and also to thank the Office of the Accountant General for assisting with the necessary data which was found very useful at preparing this report.



Ugwu Cashmir K.

Permanent Secretary, Ministry of Budget and Planning.

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EXECUTIVE SUMMARY

The first quarter of 2020 was very eventful in terms of budget implementation. It is of note that this is the first time in a long while in Enugu State that the Budget was passed and signed into law before the beginning of the fiscal year. For quite sometimes, the Budget is approved around first or second quarter of the financial year, but through the instrumentality of His Excellency the Executive Governor, and the highly pro-active state House of Assembly, the 2020 Budget was given expeditious attention, which made the approval and assent very possible before the end of the 2019 financial year.

Since the Budget was approved and signed early, implementation was smooth at the beginning of the fiscal year. The issue of the new minimum wage and other capital Projects were attended to immediately. A cash management formula was developed by the State government to guide actual implementation. It is equally noteworthy that by the first quarter, our revenue base was still performing quite optimally since the price of crude oil was still relatively good within the first two months of January and February. However, from the month of March, the price of crude oil which forms over 75% of our expected revenue started to dwindle. Whereas we benchmarked the price of oil at \$57pb, it went down to \$30pb by the end of the quarter (Q1). This is a very dangerous signal as the months ahead promise to be quite challenging.

On the whole, the IGR for the Q1 was N6, 803,962,119.00 as against the expected revenue of the 1st quarter which was N7, 108,989,575.00 or 4.29% less than the estimate. This is not a very bad result as the difference or variance is insignificant. The Revenue from FAAC on the other hand was N13, 393,119,679.00 or 72% of the total expectation in the quarter which was projected at N16, 312,500,000.00.

The total recurrent revenue in this quarter was N20,197,081,798.00 out of the expected revenue of N23,421,489,575.00 which translates to 86% Performance. It will be very difficult to attain this level of performance in the next quarter (Q2) due to the unhealthy economic climate occasioned by the dwindling oil price and the obvious effect of the Covid-19 pandemic on the global economy. Of all the capital receipts expectation in the quarter, not much was accessed. Only the external loan of N1,293,800,000 or 54% of the expected total loan of N2,354,650,000 was accessed in Q1.

On the recurrent expenditure, Personnel Cost, Overhead Cost, Subvention and Consolidated Revenue Fund Charges (CRFC) (Pensions and Gratuities) witnessed considerable expenditure in this quarter. Out of the expected recurrent expenditure of N17,197,500,000.00 (seventeen billion, one hundred and ninety-seven million, five hundred thousand Naira) in the Q1, only about N15,236,593,924.00 (fifteen billion, two hundred and thirty-six million, five hundred and ninety-three thousand, nine and twenty-four naira) was spent on recurrent expenditure. This represents about 82.41% budget performance. This was made possible by the administration's resolve to pay the minimum wage to all workers at the beginning of this year, and the regular payment of overheads to all the MDAs to facilitate job performance at all levels.

Capital Expenditure within Q1 was equally commendable as the State Government awarded a lot of contracts to commence aggressive development within the second tenure of this administration. Many road constructions were attended to in the rural and urban areas in line with the promise by His Excellency, the Governor of Enugu State, Rt. Hon. Ifeanyi Ugwuanyi to aggressively and robustly under take many infrastructural developments within urban and rural areas. However, of the budgeted N25,191,914,575.00 for Q1, only about N9,316,775,616.00 was spent on capital expenditure. This represents about 36.98% capital budget expenditure performance. This seems not to be a very good performance. However, the reason may be attributable to the rigorous nature of capital project approvals which involves the due process certification and procurement process. Yet, it must be noted that almost all the capital projects are 97.29% cash-backed. Out of the total project value of N9,576,093,125.00, Government cash-backed a total of N9,316,775,616.00. So much has been achieved and still being achieved through the Rural Access Mobility Project (RAMP) which is being complemented by the State Government currently. A lot is being done in the Education and Health Sectors through the rehabilitation and equipment of schools and Primary health care development. If not for the current expected down turn of economic activity globally, the State would have exceeded in many other capital developments in the coming months. This notwithstanding, the State Government is still determined in attaining a very high percentage of performance in the coming quarters all else being equal.

1.0 INTRODUCTION

The 2020 Approved Budget is intended to create an enabling environment for full development of human capital resources, diversified and sustainable State economic growth as well as provision of critical infrastructure in Health, Agriculture, Education, Roads, Electricity, improved security of lives and property etc. On the revenue side, the 2020 recurrent revenue and capital receipts projections reflect current macro and micro-economic realities, as envisaged in our Medium Term Expenditure Framework (MTEF) and Fiscal Strategy Paper (FSP).

The 2020 Budget Estimate is based on key indicators from State Medium Term Expenditure Framework (MTEF) and Fiscal Strategy Paper (FSP) which is anchored on National Macro-Economic Framework. These indicators are, Crude Oil Price Benchmark – US\$57 per barrel, Oil Production Estimate – 2.18 million barrels per day, Exchange rate – N305/US\$, Real GDP Growth – 2.93 percent and Inflation Rate – 10.81 percent. Within these indicators, the 2020 budget focused on consolidating the 8-Point Development Agenda of this administration as follows:

1. Poverty Reduction/Wealth Creation
2. Healthy and productive citizens with right attitude, aptitude and values
3. Highly educated and technically ready workforce
4. Youth empowerment/employment
5. Urban/City renewal
6. Peace and Security
7. Responsive, Inclusive and Accountable Governance
8. Fiscal Sustainability and Accountable Governance

The 2020 Budget was prepared in line with recommendations of twelve (12) ad hoc Sectoral Committees for stimulation of rapid economic growth and development, advancement of good governance and optimization of Service Delivery in Enugu State. This Committee was inaugurated by His Excellency the Governor, Rt. Hon. Ifeanyi Ugwuanyi at the beginning of his second term in office.

The 2020 Approve Budget titled “Budget of Responsive and Accountable Governance” has the following objectives and targets:

1. Achieving Budget Performance of not less than 85%.
2. Achieving debt service charge at below 10% of the total revenue.
3. ensuring a capital expenditure to recurrent expenditure ratio of 60:40
4. 100% cash backing of all approvals for both recurrent and capital obligations.

5. Robust Procurement Process and Certification of payment by Due Process Unit before approval by ExCo or His Excellency, the Governor.
6. Sectoral budgetary allocation in line with the priority international benchmarks.

In order to achieve the State Government's development objectives, the 2020 capital expenditure has the following key deliverables:

1. Construction of the first Enugu Underpass/Flyover at Nike Lake Resort/Nike Road T-junction.
2. Construction and reconstruction of Urban and Rural Roads in Enugu State.
3. Construction of Adada Campus of Enugu State University of Science and Technology (ESUT), Nsukka.
4. Provision of infrastructure facilities in markets in Enugu State.
5. Establishment of Enugu State Materials Testing Laboratory for Quality Assurance of Materials in Engineering services.
6. Operationalization of the Enugu Medical Diagnostic Centre and full implementation of the Universal Health Coverage in the State.
7. Establishment of Small and Medium Scale Industries in all the 17 LGAs.
8. Upgrading & revitalization of Primary Healthcare Facilities across the 17 LGAs of the State to ensure quick and easy access to healthcare in the remote villages.
9. Construction of public conveniences in Enugu State.

This first quarter 2020 budget implementation report provides detailed information on the budget implementation for the period under review. The rest of the report is organized as follows: a brief analysis of the macroeconomic development under which the budget was executed, fiscal analysis of the 2020 Budget Implementation and assumptions, followed by 2020 Resources Profile. This is followed by a careful analysis of 2020 first quarter budget implementation as well as a conclusion.

2.0 MACROECONOMIC DEVELOPMENT & ANALYSIS

2.1 GLOBAL ECONOMY:

Global growth is projected to rise from an estimated 2.9 percent in 2019 to 3.3 percent in 2020 and 3.4 percent for 2021 – a downward revision of 0.1 percentage point for 2019 and 2020 and 0.2% for 2020 compared to those in the October World Economic Outlook (WEO).

In per capita terms, the global economy is projected to grow by 1.5 percent in 2020. The baseline scenario projects a modest acceleration in GDP growth in many developed regions, with East Africa and East Asia expected to continue to exhibit rapid income growth. However, 1 in 5 countries will see per capita income stagnate or decline this year. Progress towards higher living standards has already stalled for many. In one third of commodity-dependent developing countries (home to 870 million people, average real income is lower today than they were in 201.

Several countries, including Côte D'Ivoire, Ghana, Guyana, Kenya, Mozambique, Senegal, the United Republic of Tanzania and Uganda have recently discovered new fossil-fuel resources and are seeking to exploit their revenue potential. At the same time, there is massive potential for the expansion of renewable energy so as to create an appropriate policy framework to facilitate the economic transition away from carbon-intensive activities is crucial. The framework must consider the overall costs of adjustment as well as the effects on government revenue, employment and the financial sector. This should be developed along the following five fronts: For fossil-fuel producers, revenues from current fossil-fuel sales must be carefully managed to provide a buffer against potential losses, to ensure that funds are available to support the adaptation and transition process, and to invest in a diverse portfolio of long-term assets. The dependence of public finances on fossil-fuel-related revenue must be reduced by expanding and diversifying the tax base. Unless major diversification efforts are undertaken, there is a risk of a dramatic shortfall in public services as this revenue source dwindles. Economic diversification—especially into industries that produce and use clean energy—should be encouraged through targeted investments in technology, infrastructure, training and skill development. Developing natural resource industries requires significant investment in both human and physical capital. Where decisions on fossil-fuel production are in the hands of the private sector, credible and predictable policy is needed to guide behaviour. Effective use should be made of

all available policy instruments, including emission standards, carbon pricing, restrictions on extraction activities, and support for cleaner energy sources. The policy framework must be carefully coordinated with social programmes to support job transitions and alleviate hardship for vulnerable populations.

To date, policy measures put in place to accelerate the energy transition fall well short of what is needed. Fossil-fuel subsidies remain prevalent, outstripping subsidies for renewable power generation. Coal is still the world's largest source of power, and coal-fired power capacity continues to rise. Carbon pricing tools have been introduced on a very limited and fragmented basis and generally at levels too low to drive behavioral change. As progress accelerates along these fronts, the costs and benefits of the energy transition will be very unevenly distributed within and among countries, and this imbalance must be recognized and addressed through cooperative agreements in order to ensure a fair transition. Measures to alleviate the burden on those facing disproportionate losses are essential.

Some segments of society will be particularly vulnerable to the social impacts of the energy transition. With socioeconomic upheaval on the horizon, Governments must take steps to craft new social contracts at the national and global levels to ensure that the transition is just. To ensure a just transition for all social groups, well-coordinated policy interventions are essential. Policy dialogues with stakeholders, including those who face economic losses from the energy transition, are also crucial.

2.2 NIGERIA ECONOMIC FORECAST & SITUATION

In 2019, the real GDP Growth was estimated at 2.3%, a margin higher than 1.9% in 2018. This was mainly in transport, an improved oil sector, information and technology with agriculture and manufacturing industries lagging behind. Real GDP growth is projected to rise to 2.9% in 2020 and 3.3% in 2021 but, this depends on implementing the Economic Recovery and Growth Plan (2017-20) which emphasizes economic diversification. Nigeria is forecasting economic growth of 7%, but most observers find that estimate over optimistic.

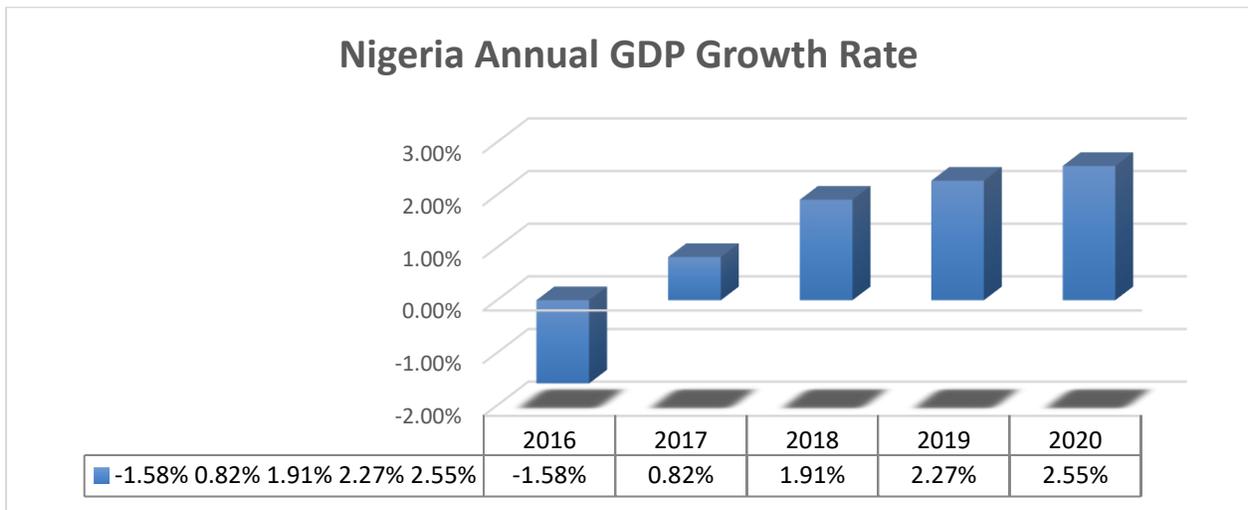


Figure. 2.1: Nigeria Annual GDP Growth Rate
Source: Author’s Compilation, 2020

In January, the IMF forecast economic growth of 2.5% in 2020 and in 2021. This would be below sub-Sahara Africa’s average growth rate of 3.5% in both years. The dampening news for Nigeria is that as much policymakers try to encourage the diversification of the economy; the country is still heavily reliant of oil export earnings. This means that its fragile economic growth can be abruptly reversed if oil prices drop. Trade tensions between the United States and China could weaken global growth and lower demand for Nigeria’s products, including oil. Protracted delays in concluding the Brexit deal could accentuate investors’ aversion to emerging markets, including Nigeria, reversing the current upward trend in foreign portfolio flows. Prolong closure of borders by Nigeria to curb smuggling may affect

trade with other countries in West Africa and raise the prices of imported products like rice. If oil demands continue to fall with an OPEC intervention in the form of production cuts, tightening supply, a country like Nigeria will be negatively impacted by the downward price trends.

An increase in the value added tax from 5% to 7.5% to shore up domestic non-oil revenue is acceptable. The government also plans to revisit investment tax breaks. Nigeria has many opportunities to transform its economy especially in agro processing industries. Special agro processing zones could promote agro industrial development and employments.

For decades, Nigeria has run a centralised economic system whereby its constituent parts congregate monthly in the country's capital to share from the revenue generated by the Federal Government, of which oil makes up a significant chunk. Not minding all the positive projections in 2020, the country in the 1st quarter of 2020 witnessed hard realities to a free fall in oil prices occasioned by price war between Saudi Arabia and Russia as well as the global COVID19 pandemic. With the current situation, all the macroeconomic benchmark that founded the 2020 budget has been altered. By the end of the 2020 1st quarter, the official exchange rate for naira has moved from NGN305/\$1 to NGN360/\$1; oil production came down from 2.18mbpd to 1.7mbpd, although Nigeria agreed to the Easter Sunday OPEC+ cut to 1.4mbpd. The crude oil price benchmark moved from \$57 to \$30; expected oil revenues moved from 7.6 trillion to 1.4 trillion; expected non-oil revenues moved from NGN6.4 trillion to NGN5.8 trillion; debt service remained unchanged at 2.45 trillion, while new borrowings moved from 1.5 trillion to 4.4 trillion.

Nigeria is currently facing significant fiscal risks due to the current global economic disruption caused by the COVID-19 pandemic despite huge efforts to contain a severe outbreak. Total and partial lockdowns are already in place, and governance, businesses and citizenry are groaning. With the first quarter of 2020 coming to end on 31st March, the Q1 budget implementation report is imperative.

3.0 ANALYSIS OF THE FIRST QUARTER 2020 BUDGET IMPLEMENTATION

3.1 2020 FISCAL FRAMEWORK/BUDGET ASSUMPTIONS

The 2020 approved Budget is based on key indicators from Macro-economic development, State Medium Expenditure Framework (MTEF), Fiscal Strategy Paper (FSP), 8-Point Development Agenda and State Strategic Architecture arising from the recommendations of twelve (12) ad hoc Sectoral Committees set up by the State government at the beginning of the second term of this administration.

Table 3.1 compares of the Marco Economic Assumptions 2020 Approved Budget against the 2020 First Quarter Outcomes.

Table 3.1: 2020 Budget Micro Economic Assumptions/Outcome

SN	PARTICULARS	2020 BUDGET BENCHMARKS	2020 FIRST QUARTER OUTCOME
1	Crude oil price benchmark	US\$57 per barrel	US\$30 per barrel
2	Oil production estimate	2.18 million barrels per day	1.17 million barrels per day
3	Exchange rate	N305/US\$	N360/US\$
4	Real GDP growth	2.93 percent	2.55 percent
5	Inflation Rate	10.81 percent	23.00 percent

Source: NBS and Budget Office of the Federal (BOF)

Table 3.1 shows that by the end of the 2020 1st quarter, the crude oil price benchmark moved from \$57 to \$30. oil production came down from 2.18mbpd to 1.7mbpd, the official exchange rate for naira has moved from NGN305/\$1 to NGN360/\$1; Real GDP decline to 2.55 percent and Inflation Rate rose to 23.00 percent. Thus, the expected outcomes were not met.

3.2 ENUGU STATE 2020 RESOURCES PROFILE

The 2020 Resource Profile of the State presented in the table 3.2 shows that the summary of Recurrent Revenue, Capital Receipts, Recurrent Expenditure and Capital Expenditure.

Table 3.2: 2020 Budget Resource Profile

ITEMS	Approved Budget 2019	%	Revised Budget 2019	%	Approved Budget 2020	%
	₦		₦		₦	
Opening Balance	-	-	-	-	26,203,100,000	21.86
Statutory Allocation	54,475,243,000	58.14	54,475,243,000	58.14	51,250,000,000	42.75
Value Added Tax (VAT)	11,490,000,000	12.26	11,490,000,000	12.26	14,000,000,000	11.68
Independent Revenue (IGR)	27,734,000,000	29.60	27,734,000,000	29.60	28,435,958,300	23.72
TOTAL RECURRENT REVENUE	93,699,243,000	100.00	93,699,243,000	100.00	119,889,058,300	100.00
RECURRENT EXPENDITURE						
Personnel Cost	24,337,180,000	37.04	24,337,180,000	37.04	23,146,000,000	33.65
Consolidated Revenue Fund Charges (CRFC)	14,325,000,000	21.80	11,405,000,000	17.36	11,825,000,000	17.19
Overhead Cost	20,065,720,000	30.54	22,985,720,000	34.98	27,181,140,000	39.51
Subvention	6,978,000,000	10.62	6,978,000,000	10.62	6,637,860,000	9.65
SUB TOTAL	65,705,900,000	100.00	65,705,900,000	100.00	68,790,000,000	100.00
CAPITAL RECIEPTS						
Transfer from Consolidated Revenue Fund	27,993,343,000	64.36	27,993,343,000	64.36	51,099,058,300	50.71
Aids and Grants	4,000,000,000	9.20	4,000,000,000	9.20	6,150,000,000	6.10
Public Private Patnership	500,000,000	1.15	500,000,000	1.15	2,100,000,000	2.08
Domestic Loans/Borrowing Receipts	5,000,000,000	11.50	5,000,000,000	11.50	32,000,000,000	31.76
International Loans/Borrowing Receipts	6,000,000,000	13.80	6,000,000,000	13.80	9,418,600,000	9.35
TOTAL	43,493,343,000	100.00	43,493,343,000	100.00	100,767,658,300	100.00
CAPITAL EXPENDITURE SUMMARY BY SECTORS						
Administration Sector	6,157,243,000	14.16	8,939,143,000	20.55	16,479,480,500	16.35
Economic Sector	24,584,264,000	56.52	26,064,264,000	59.93	66,183,770,300	65.68
Law & Justice Sector	1,046,320,000	2.41	746,320,000	1.72	1,616,642,500	1.60
Regional Sector	380,000,000	0.87	280,000,000	0.64	361,500,000	0.36
Social Sector	11,325,516,000	26.04	7,463,616,000	17.16	16,126,265,000	16.00
TOTAL	43,493,343,000	100.00	43,493,343,000	100.00	100,767,658,300	100.00
BUDGET SIZE	109,199,243,000		109,199,243,000		169,557,658,300	

Source: MB&P

The sum of N169,557,658,300.00 was presented by the Governor and approved by the Enugu State House of Assembly for 2020 Fiscal Year. This is 55.27 percent higher than 2019 approved budget of N109,199,243,000.00. Out of the Approved Budget size for 2020 Fiscal year, the sum of N119,889,058,300.00 is expected from Recurrent Revenue which is 70.71 percent of the total revenue. A total of N49,668,600,000.00 expected from Capital Receipts representing 29.29 percent of the total revenue. The sum of N51,099,058,300.00 was transferred from Consolidated Revenue Fund to Capital Development Fund. Enugu State Government provided the sum of N26,203,100,000.00 as Opening Balance for the 2020 Fiscal Year (see table 3.2).

On the expenditure side, the sum of N68,790,000,000.00 was budgeted for Recurrent Expenditure representing 40.57 percent while N100,767,658,300.00 was budgeted for Capital Expenditure representing 59.43 percent (see table 3.2).

3.3 Analysis of Recurrent Revenue and Capital Receipts Performance

3.3.1 First Quarter of 2020 Vs 2019 Revenue Performance

Table 3.3 shows a comparison of Q1 2019 and Q1 2020 Revenue Performance.

Table 3.3: Comparison of Q1 2019 and Q1 2020 Revenue Performance

S/N	DESCRIPTION	2019	2020	VARIANCE	
		1ST Quarter Actual	1ST Quarter Actual	1ST Quarter 2020 Vs 1ST Quarter 2019	
	REVENUE	N	N	N	%
1	Statutory Allocation	10,219,754,784	10,047,193,156	(172,561,628)	(1.69)
2	Value Added Tax (VAT)	3,188,823,863	3,345,926,523	157,102,660	4.93
	Sub-Total	13,408,578,647	13,393,119,679	(15,458,968)	(0.12)
	Internally Generated Revenue (IGR)				
3	Main IGR	2,928,382,676	3,793,400,823	865,018,147	29.54
4	Retained Earning	2,896,567,154	3,020,440,554	123,873,400	4.28
	Sub-Total (IGR)	5,824,949,830	6,813,841,377	988,891,547	16.98
	CAPITAL RECEIPTS				
5	Aids and Grants	-	-	-	-
6	Public Private Patnership	-	-	-	-
7	Domestic/Internal Loans	-	-	-	-
8	International/External Loans	92,634,328	1,293,800,000	1,201,165,672	1,296.67
	Sub-Total	92,634,328	1,293,800,000	1,201,165,672	1,296.67
	Grand Total	19,326,162,805	21,500,761,056	2,174,598,251	11.25

Source: MB&P and OAG

The actual Statutory Allocation received in the first quarter of 2020 declined by N172,561,628.00 or 1.69 percent when compared to the first quarter of 2019 while Value Added Tax (VAT) recorded an increase of N157,102,660.00 or 4.93 percent in the first quarter of 2020 when compared to the first quarter of 2019. (see table 3.3).

The inflow from both Main IGR and Retained Earnings in the first quarter of 2020 indicated an increase of N865,018,147.00 or 29.54 percent and N123,873,400.00 or 4.28 percent respectively relative to the actual recorded in the corresponding quarter of 2019. (see table 3.3).

However, under Capital Receipts the State was able to realized fund only from International Loan both in the first quarters of 2019 and 2020 while other sources

of financing did not generate any fund. There was a significant increase in the first quarter of 2020 by N1,201,165,672.00 or 1,296.67 percent above actual received in the first quarter of 2019. (see table 3.3).

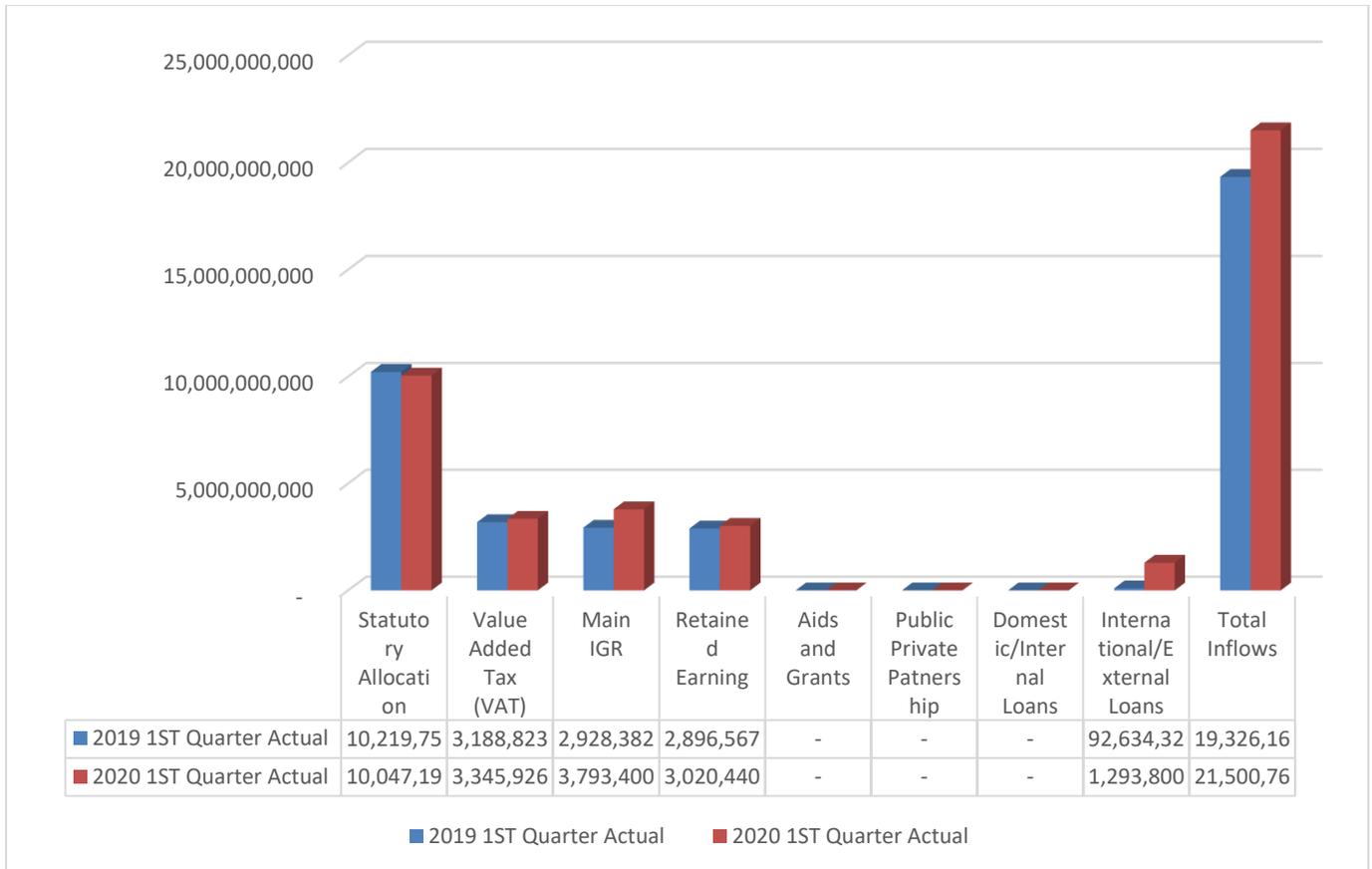


Figure 3.1: Comparison of Q1 2019 and Q1 2020 Revenue Performance

Source: Table 3.3

3.3.2 RECURRENT REVENUE FIRST QUARTER 2020 PERFORMANCE

In table 3.4 and 3.5, the First Quarter Inflows, quarterly and annual budget are presented.

Table 3.4: Q1 2020 Inflows (1st Jan – 31st March)

S/N	DESCRIPTION	2020 BUDGET		2020 ACTUAL	VARIANCE			
		ANNUAL	QUARTERLY	FIRST QUARTER	1ST Quarter Actual Vs Quarterly Budget		1st Quarter Actual Vs Annual Budget	
	REVENUE	N	N	N	N	%	N	%
1	Statutory Allocation	51,250,000,000	12,812,500,000	10,047,193,156	(2,765,306,844)	(21.58)	(41,202,806,844)	(80.40)
2	Value Added Tax (VAT)	14,000,000,000	3,500,000,000	3,345,926,523	(154,073,477)	(4.40)	(10,654,073,477)	(76.10)
	Sub-Total	65,250,000,000	16,312,500,000	13,393,119,679	(2,919,380,321)	(17.90)	(51,856,880,321)	(79.47)
	Internally Generated Revenue (IGR)				-	-	-	-
3	Main IGR	17,816,756,000	4,454,189,000	3,793,400,823	(660,788,177)	(14.84)	(14,023,355,177)	(78.71)
4	Retained Revenue	10,619,202,300	2,654,800,575	3,020,440,554	365,639,979	13.77	(7,598,761,746)	(71.56)
	Sub-Total (IGR)	28,435,958,300	7,108,989,575	6,813,841,377	(295,148,198)	(4.15)	(21,622,116,923)	(76.04)
	CAPITAL RECEIPTS				-	-	-	-
5	Aids and Grants	6,150,000,000	1,537,500,000	-	(1,537,500,000)	(100.00)	(6,150,000,000)	(100.00)
6	Public Private Partnership	2,100,000,000	525,000,000	-	(525,000,000)	(100.00)	(2,100,000,000)	(100.00)
7	Domestic/Internal Loans	32,000,000,000	8,000,000,000	-	(8,000,000,000)	(100.00)	(32,000,000,000)	(100.00)
8	International/External Loans	9,418,600,000	2,354,650,000	1,293,800,000	(1,060,850,000)	(45.05)	(8,124,800,000)	(86.26)
	Sub-Total	49,668,600,000	12,417,150,000	1,293,800,000	(11,123,350,000)	(89.58)	(48,374,800,000)	(97.40)
	Grand Total	143,354,558,300	35,838,639,575	21,500,761,056	(14,337,878,519)	(40.01)	(121,853,797,244)	(85.00)

Source: MB&P and OAG

Table 3.5: Q1 2020 Revenue Performance (Budget Vs Actual)

S/N	DESCRIPTION	2020 BUDGET		2020 ACTUAL	PERFORMANCE		
		ANNUAL	QUARTERLY	FIRST QUARTER	FIRST QUARTER ACTUAL/QUARTERLY BUDGET	FIRST QUARTER ACTUAL/ANNUAL BUDGET	FIRST QUARTER ACTUAL
	REVENUE	N	N	N	%	%	%(Contribution)
1	Statutory Allocation	51,250,000,000	12,812,500,000	10,047,193,156	78.42	19.60	46.73
2	Value Added Tax (VAT)	14,000,000,000	3,500,000,000	3,345,926,523	95.60	23.90	15.56
	Sub-Total	65,250,000,000	16,312,500,000	13,393,119,679	82.10	20.53	
	Internally Generated Revenue (IGR)						
3	Main IGR	17,816,756,000	4,454,189,000	3,793,400,823	85.16	21.29	17.64
4	Retained Earning	10,619,202,300	2,654,800,575	3,020,440,554	113.77	28.44	14.05
	Sub-Total (IGR)	28,435,958,300	7,108,989,575	6,813,841,377	95.85	23.96	
	CAPITAL RECEIPTS						
5	Aids and Grants	6,150,000,000	1,537,500,000	-	-	-	-
6	Public Private Partnership	2,100,000,000	525,000,000	-	-	-	-
7	Domestic/Internal Loans	32,000,000,000	8,000,000,000	-	-	-	-
8	International/External Loans	9,418,600,000	2,354,650,000	1,293,800,000	54.95	13.74	6.02
	Sub-Total	49,668,600,000	12,417,150,000	1,293,800,000	10.42	2.60	
	Grand Total	143,354,558,300	35,838,639,575	21,500,761,056	59.99	15.00	100.00

Source: MB&P and OAG

Statutory Allocation:

The sum of N51,250,000,000.00 was projected to fund 2020 Budget which gives a quarterly estimate of N12,812,500,000.00. The actual as at 31st march, 2020 stood at N10,047,193,156.00 representing a decrease of N2,765,306,844.00 or 21.58 percent when compared to the quarterly budget of N12,812,500,000.00. Which reflects 46.73 percent contribution in the 1st quarter 2020 to the State Total Resource Envelope (Actual Recurrent Revenue and Capital Receipts) (see table 3.4, 3.5).

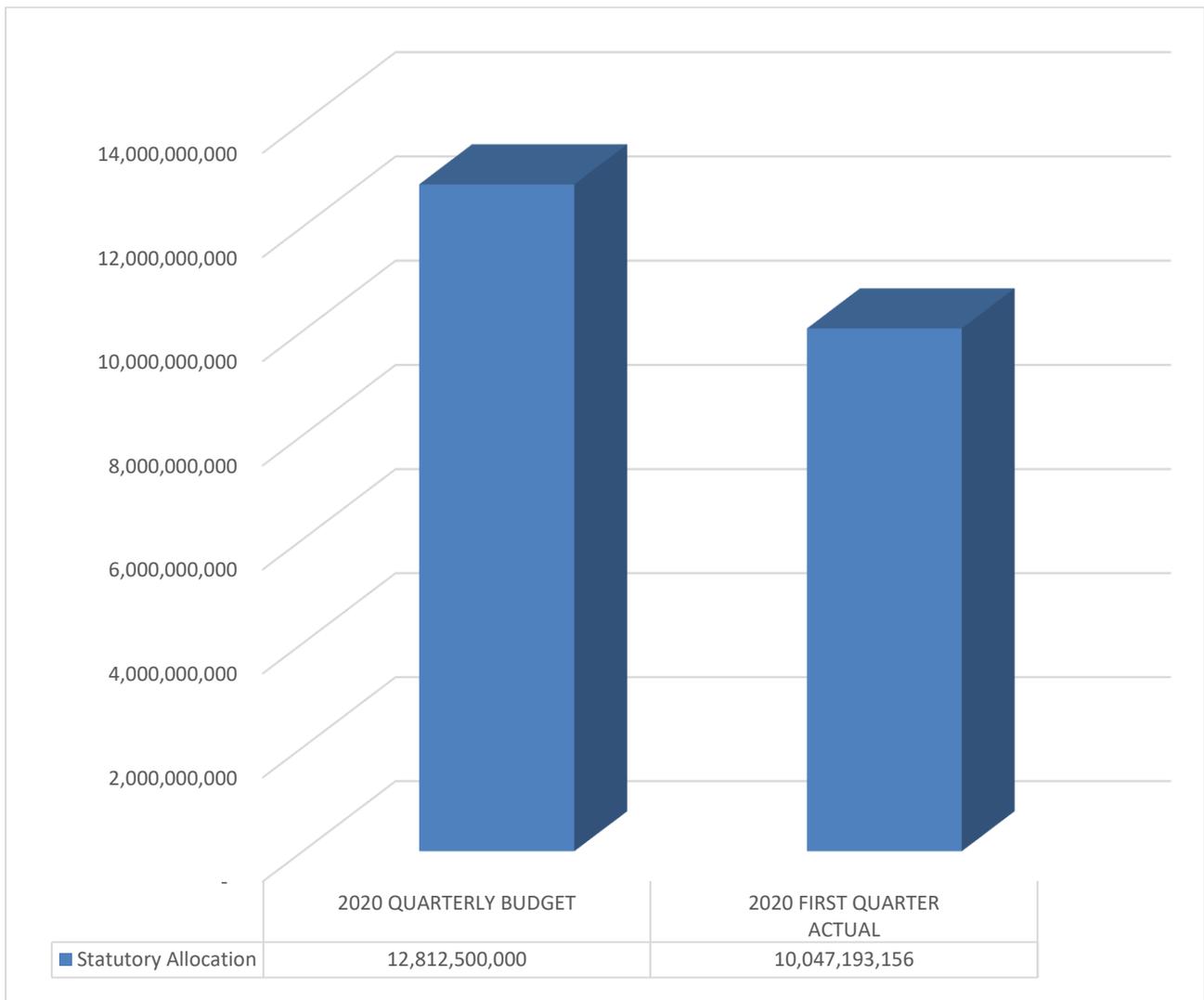


Figure 3.2: Statutory Allocation (First Quarter/January – March 2020)

Source: Table 3.4 and 3.5

Value Added Tax (VAT):

In 2020 Budget, State Government expects to receive N14,000,000,000.00 from Value Added Tax (VAT) for the year. The sum of N3,345,926,523.00 was received in the first quarter of 2020 as against a projected quarterly N3,500,000,000.00 in the 2020 Budget. The amount received was N145,073,477.00 or 4.40 percent lower than the quarterly projection. It contributed about 15.56 percent of the State Total Resource Envelope (Actual Recurrent Revenue and Capital Receipts) in the 1st quarter 2020 (see table 3.4,3.5).

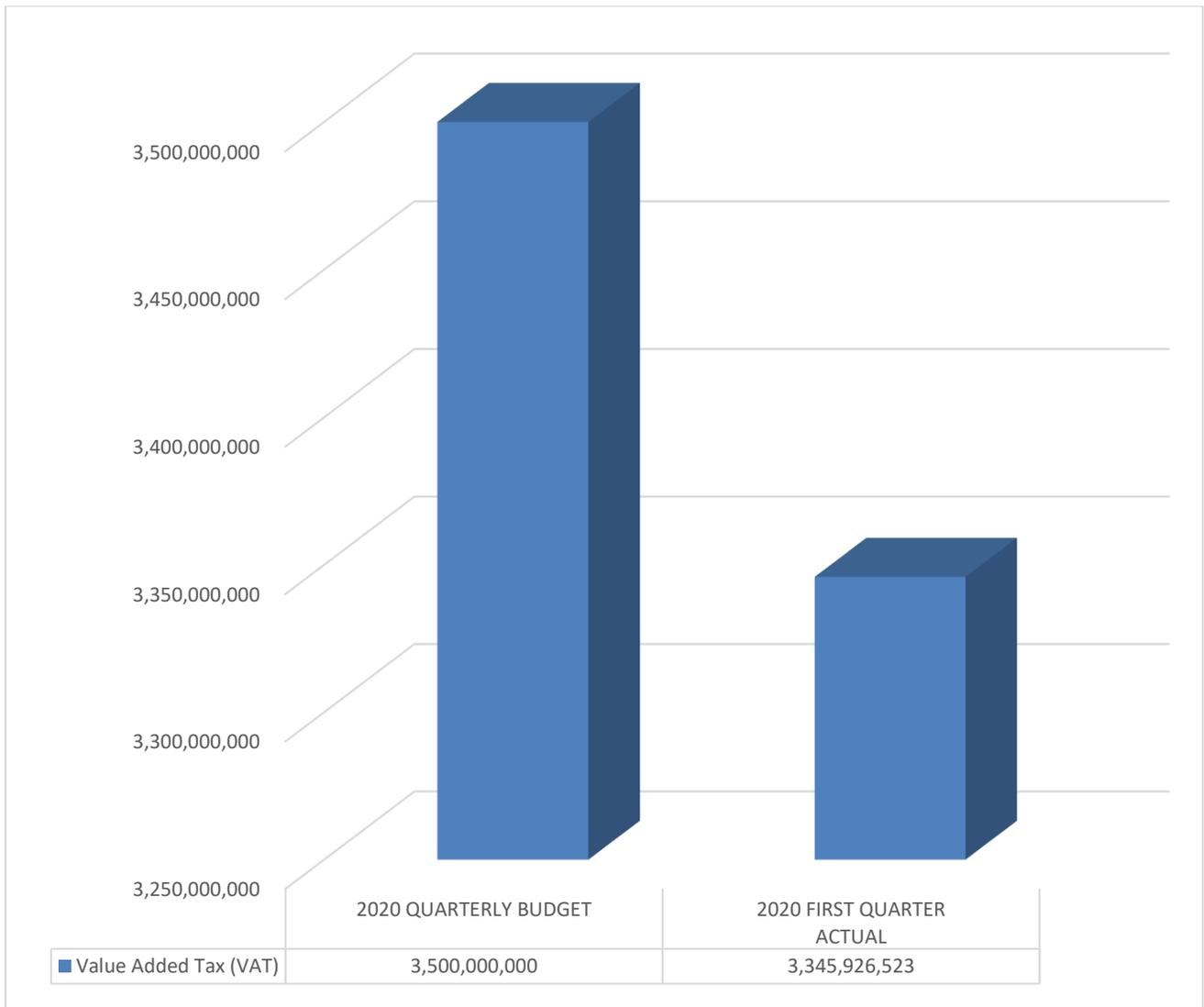


Figure 3.3: Value Added Tax (VAT) (First Quarter/January – March 2020)

Source: Table 3.4 and 3.5

Internally Generated Revenue (IGR) – Main:

The budgeted Figure for Internally Generated Revenue Main was N17,816,756,000.00 for the year 2020. The inflow available to fund the 2020 budget for the period under review stood at N3,793,400,823.00 indicating a N660,788,177.00 or 14.84 percent shortfall from the prorated budget projection of N4,454,189,000.00. However, it contributed 17.64 percent of the State Total Resource Envelope (Actual Recurrent Revenue and Capital Receipts) in the 1st quarter 2020 (see table 3.4,3.5).

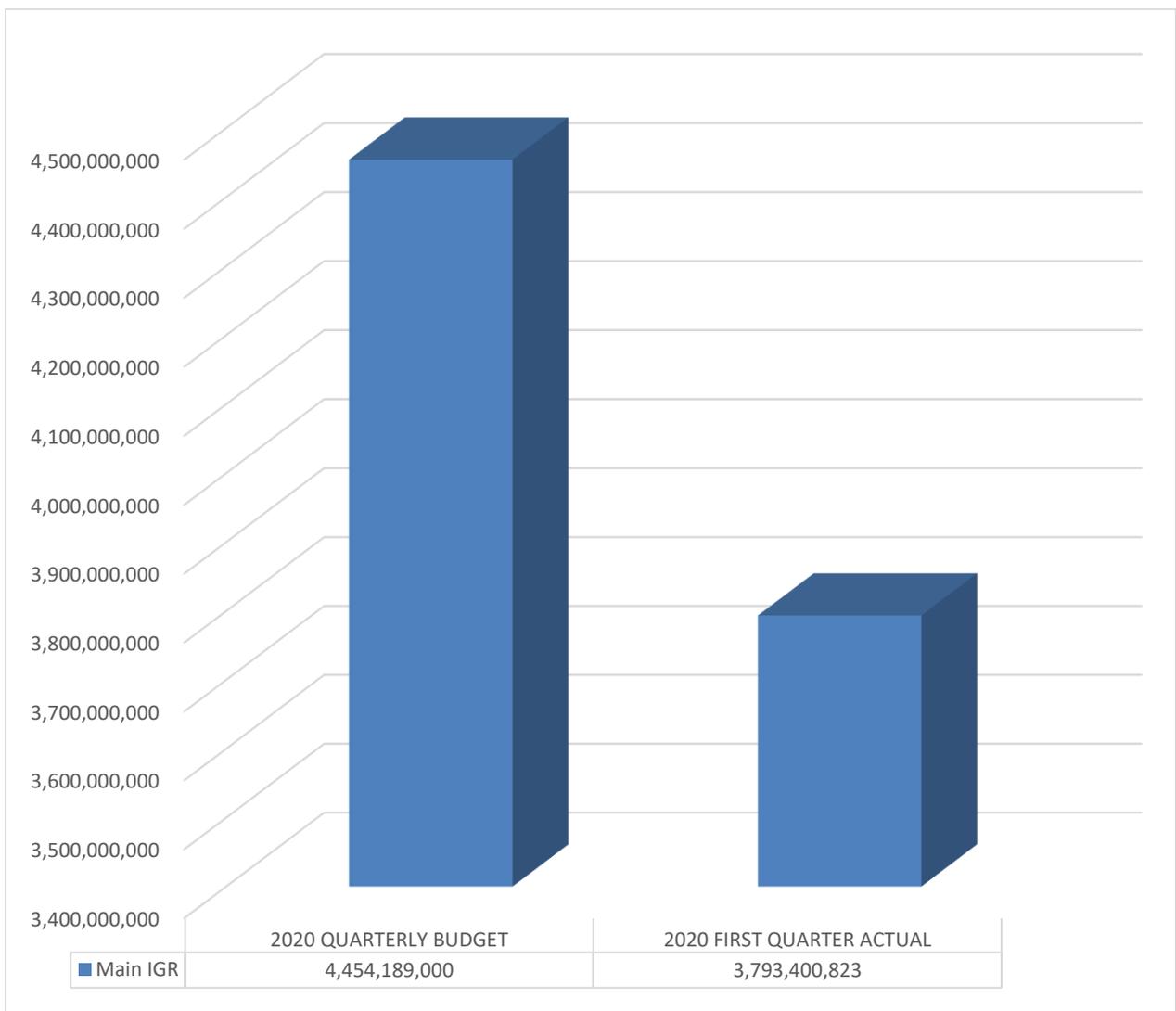


Figure 3.4: Main IGR (First Quarter/January – March 2020)

Source: Table 3.4 and 3.5

Internally Generated Revenue (IGR) – Retained Earnings:

Enugu State Government budgeted the sum of N10,619,202,300.00 for Retained Revenue in the 2020 Budget. The sum of N3,020,440,554.00 was recorded as available fund to finance 2020 Budget in the first quarter. This reflects an increase of N365,639,979.00 or 13.77 percent over quarterly projection of N2,654,800,575.00. It however yielded 14.05 percent of the State Total Resource Envelope (Actual Recurrent Revenue and Capital Receipts) in the 1st quarter 2020 (see table 3.4,3.5).

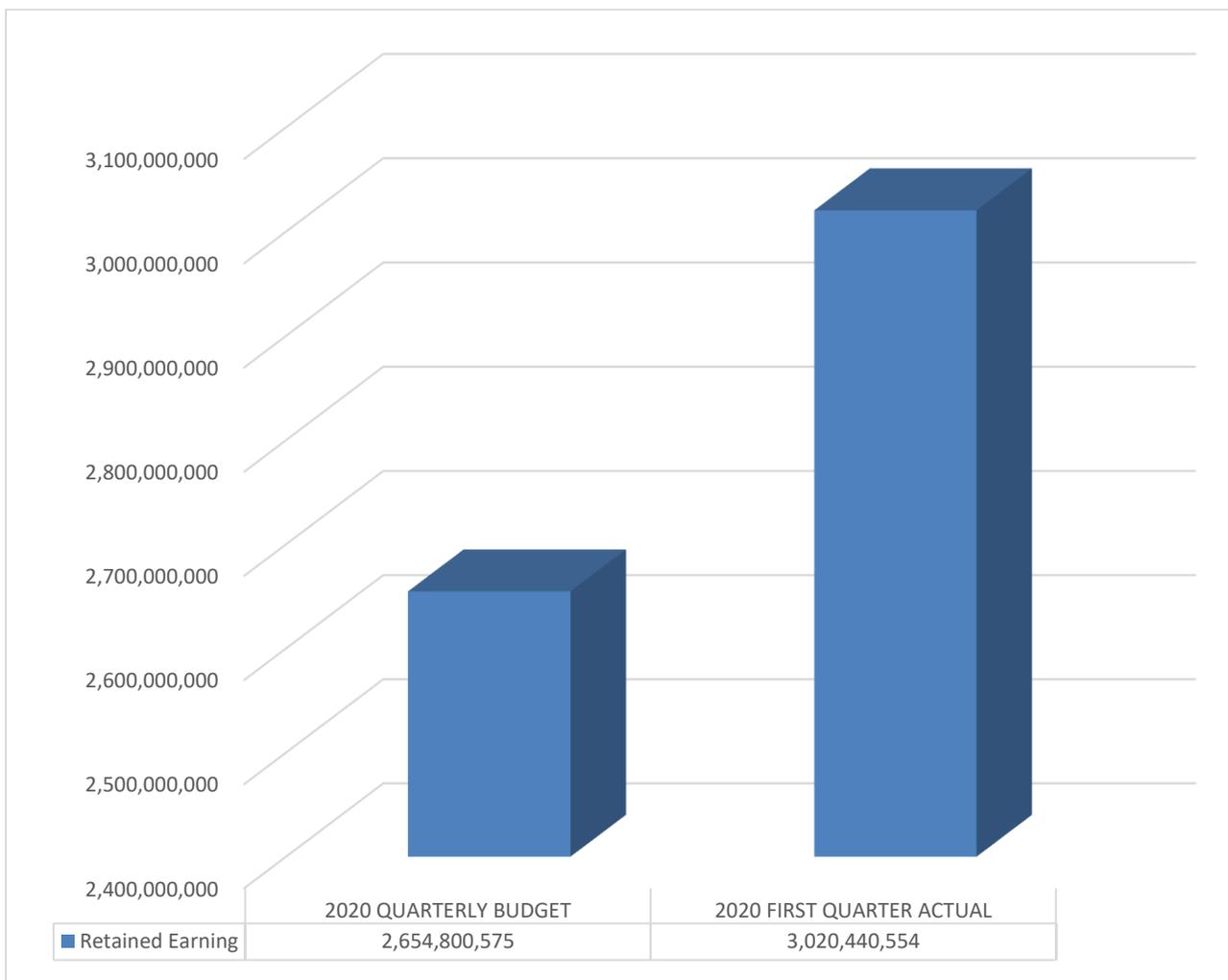


Figure 3.5: Retained Earnings (First Quarter/January – March 2020)

Source: Table 3.4 and 3.5

3.3.3 2020 FIRST QUARTER CAPITAL RECEIPTS PERFORMANCE

Aids and Grants:

The State projected a quarterly budget of N1,537,500,000.00 to be realized from Aids and Grant. However, no aids or grants have been received in the first quarter of 2020 out of the total budget of N6,150,000,000.00 for the year (see table 3.4,3.5).

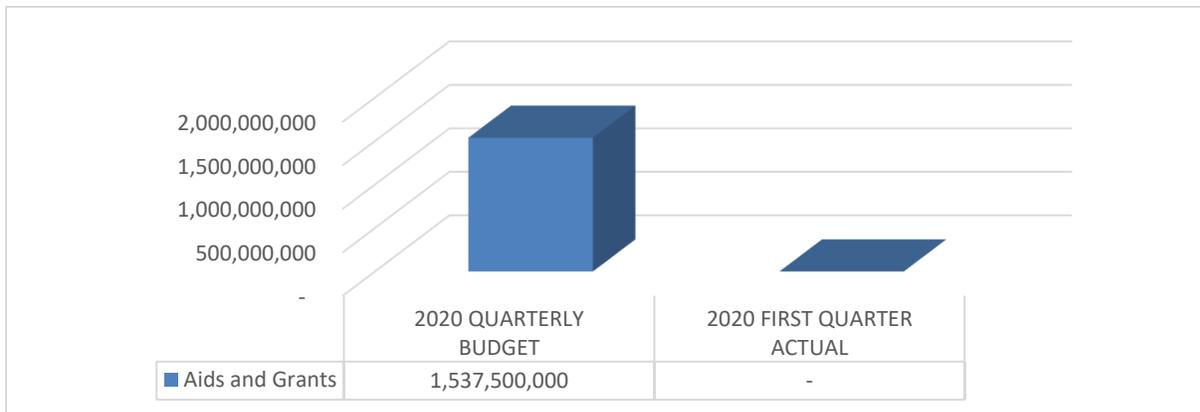


Figure 3.6: Aids and Grants (First Quarter/January – March 2020)

Source: Table 3.4 and 3.5

Public Private Partnership:

The State projected N2,100,000,000.00 for the year 2020 with a quarterly budget of N525,000,000.00 to be realized from Public Private Partnership. However, no Public Private Partnership Fund has been received in the first quarter of 2020 (see table 3.4,3.5).

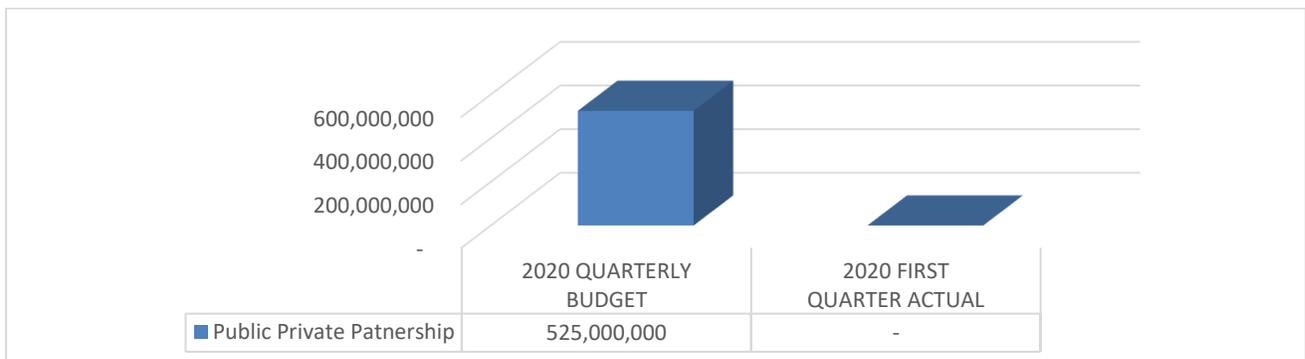


Figure 3.7: Public Private Partnership (First Quarter/January – March 2020)

Source: Table 3.4 and 3.5

Domestic/Internal Loan:

In the first quarter 2020, nothing was received against N8,000,000,000.00 quarterly budget projection with approved budget of N32,000,000,000.00 for year 2020 (see table 3.4,3.5).

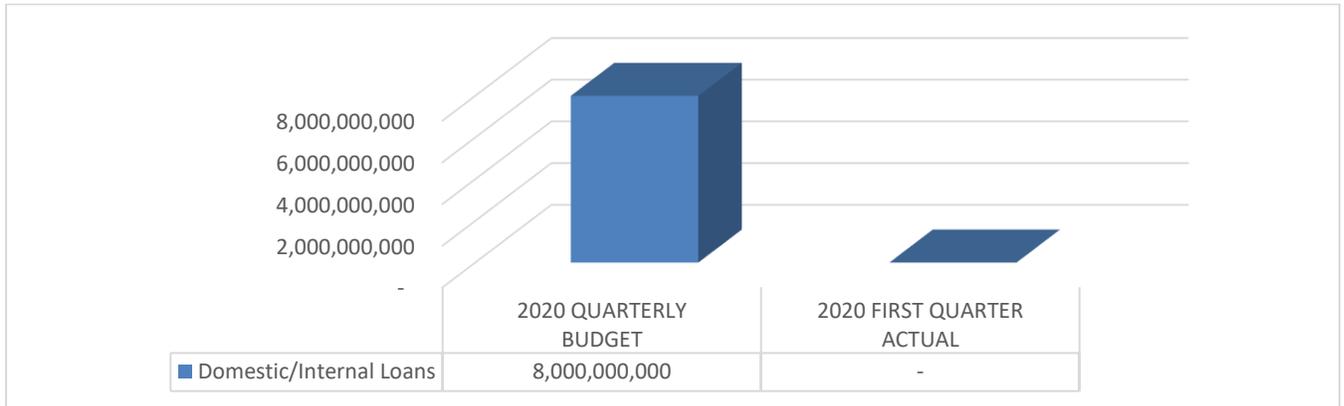


Figure 3.8: Domestic/Internal Loan (First Quarter/January – March 2020)

Source: Table 3.4 and 3.5

International/External Loan:

The sum of N9,418,600,000.00 was budgeted for the year 2020. During the first quarter of 2020, N1,293,800,000.00 was received from External Loan representing N1,060,850,000.00 or 45.05 percent below N2,354,650,000.00 projected for the review period. It contributed about 6.02 percent of the State Total Resource Envelope (Actual Recurrent Revenue and Capital Receipts) in the 1st quarter 2020 (see table 3.4,3.5).

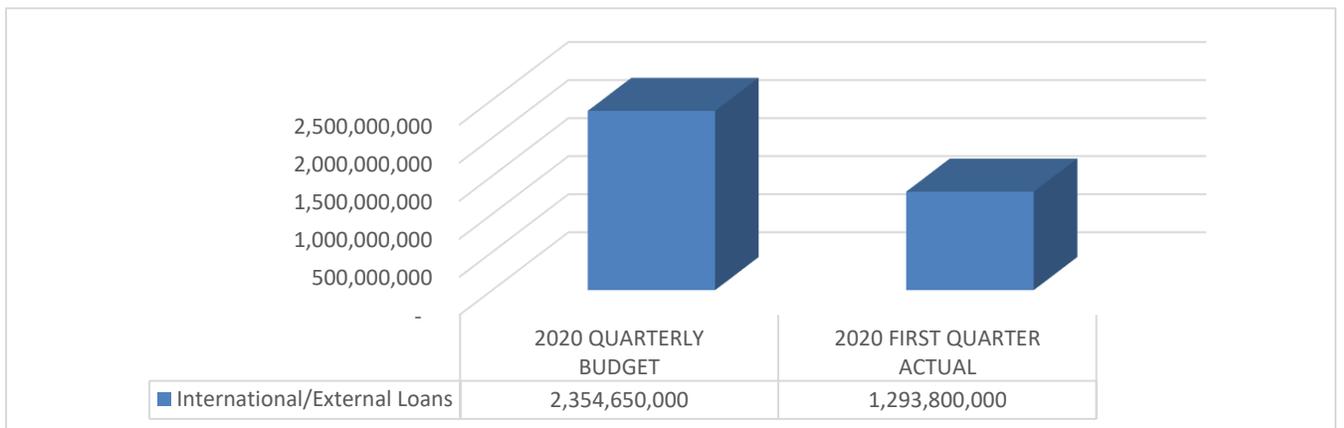


Figure 3.9: International/External Loan (First Quarter/January – March 2020)

Source: Table 3.4 and 3.5

3.4 Analysis of Recurrent and Capital Expenditure Performance

3.4.1 Comparison of Q1 2020 Vs Q1 2019 Expenditure Performance

Table 3.6 and Figure 3.10 compares Q1 2019 to Q1 2020 recurrent and capital expenditure performance.

Table 3.6: Q1 2020 Vs Q1 2019 Expenditure Performance

S/N	DESCRIPTION	2019	2020	VARIANCE	
		1ST Quarter Actual	1ST Quarter Actual	1ST Quarter 2020 Vs 1ST Quarter 2019	
EXPENDITURE		N	N	N	%
1	Personnel Cost	5,123,677,404	5,948,791,091	825,113,687	16.10
2	Consolidated Revenue Fund Charges (CRFC)	2,641,027,388	3,069,987,352	428,959,964	16.24
3	Overhead Cost	4,102,144,949	4,699,718,123	597,573,174	14.57
4	Subvention	1,292,141,683	1,518,097,357	225,955,674	17.49
5	Capital Expenditure	2,029,516,193	9,316,775,617	7,287,259,424	359.06
	Total	15,188,507,617	24,553,369,540	9,364,861,923	61.66

Source: MB&P and OAG

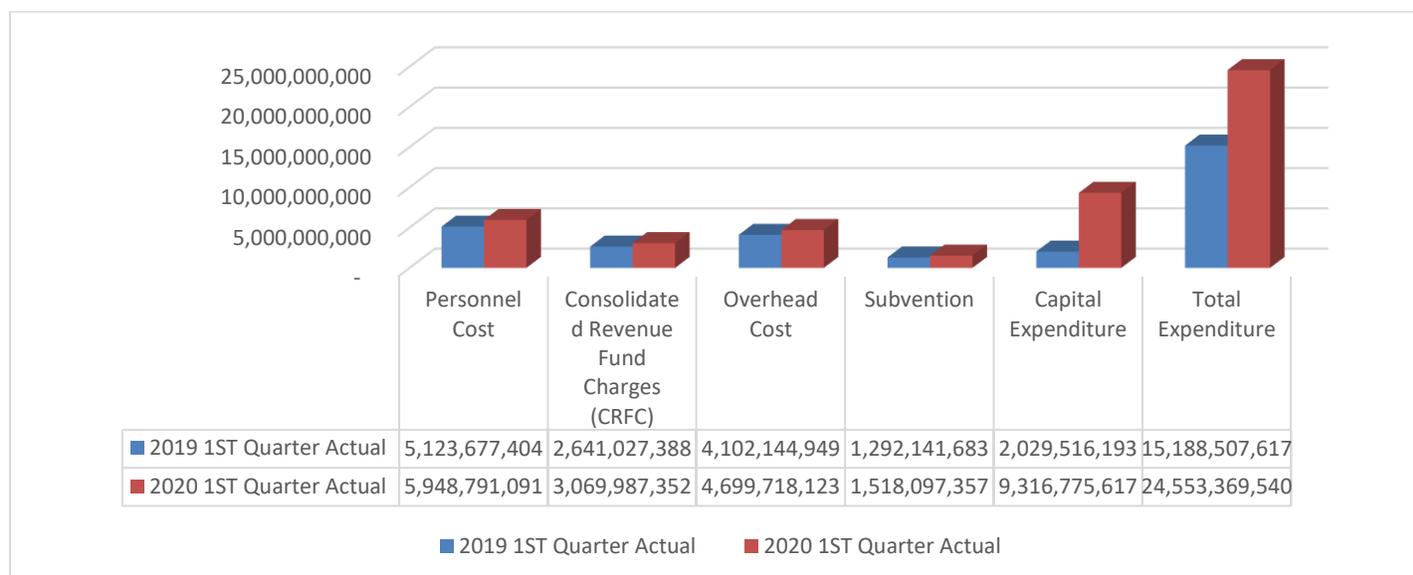


Figure 3.10: Q1 2020 Vs Q1 2019 Expenditure Performance

Source: Table 3.6

A look at table 3.6 and figure 3.10 show that 2020 first quarter actual expenditures surpassed 2019 first quarter actual expenditures of 16.24 percent, 16.24 percent, 14.57 percent and 359.06 percent for Personnel Cost, CRFC, Overhead Cost,

Subvention and Capital Expenditure respectively. Furthermore, the aggregate expenditure is presented in table 3.7 and figure 3.11.

Table 3.7 shows that all expenditure (recurrent and capital) recorded in the first quarter of 2020 are above first quarter of 2019.

Table 3.7: Q1 2020 Vs Q1 2019 Aggregate Expenditure Performance

S/N	DESCRIPTION	2019	2020	VARIANCE	
		1ST Quarter Actual	1ST Quarter Actual	1ST Quarter 2020 Vs 1ST Quarter 2019	
	EXPENDITURE	N	N	N	%
1	RECURRENT	13,158,991,424	15,236,593,923	2,077,602,499	15.79
2	CAPITAL	2,029,516,193	9,316,775,617	7,287,259,423	359.06
	Total	15,188,507,617	24,553,369,540	9,364,861,922	61.66

Source: MB&P and OAG

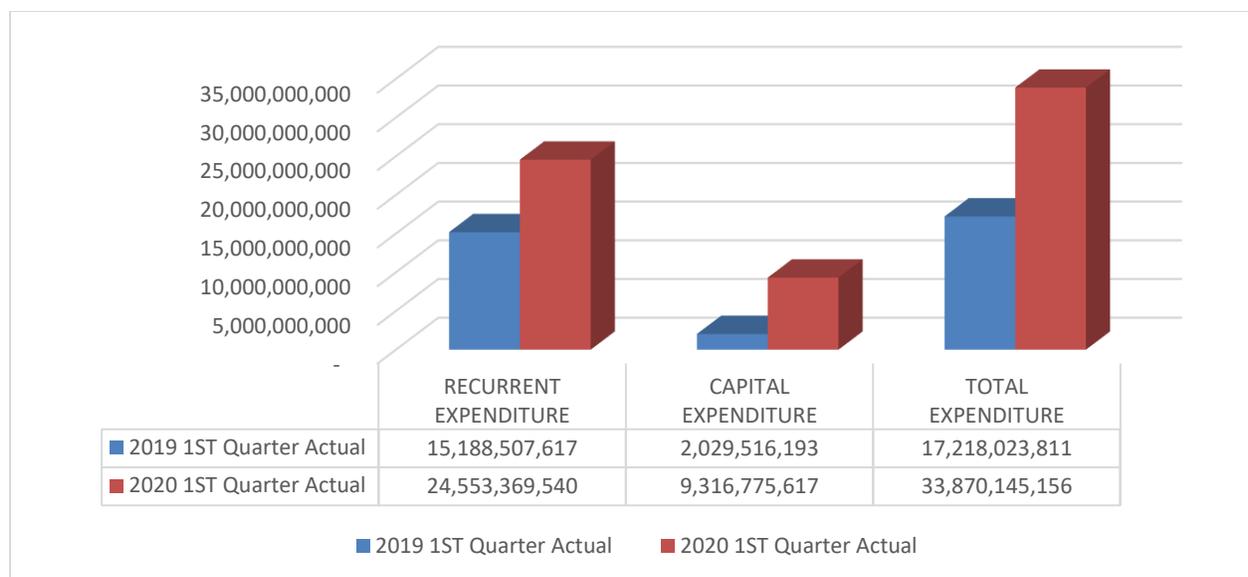


Figure 3.11: Q1 2020 Vs Q1 2019 Aggregate Expenditure Performance

Source: Table 3.7

The aggregate recurrent expenditure in the first quarter of 2020 surpassed that of first quarter of 2019 by N2,077,602,499.00. This represent 15.79 percent increase above the 2019 first quarter. Table 3.7 and figure 3.11 also shows a N359.06

percent increase capital expenditure. This depicts that a total of N7,287,259,423.00 was spent in the first quarter of 2020 above 2019 first quarter capital expenditure.

A further analysis of the 2020 first quarter budget implementation is presented in tables 3.8 and 3.9

Table 3.8: Outflows from Enugu State 2020 Budget as at 31st March

S/N	DESCRIPTION	2020 BUDGET		2020 ACTUAL	VARIANCE			
		ANNUAL	QUARTERLY	FIRST QUARTER	1ST Quarter Actual Vs Quarterly Budget		1st Quarter Actual Vs Annual Budget	
	EXPENDITURE	N	N	N	N	%	N	%
1	Personnel Cost	23,146,000,000	5,786,500,000	5,948,791,091	162,291,091	2.80	(17,197,208,909)	(74.30)
2	Consolidated Revenue Fund Charges (CRFC)	11,825,000,000	2,956,250,000	3,069,987,352	113,737,352	3.85	(8,755,012,648)	(74.04)
3	Overhead Cost	27,181,140,000	6,795,285,000	4,699,718,123	(2,095,566,877)	(30.84)	(22,481,421,877)	(82.71)
4	Subvention	6,637,860,000	1,659,465,000	1,518,097,357	(141,367,643)	(8.52)	(5,119,762,643)	(77.13)
5	Capital Expenditure	100,767,658,300	25,191,914,575	9,316,775,617	(15,875,138,958)	(63.02)	(91,450,882,683)	(90.75)
	Total	169,557,658,300	42,389,414,575	24,553,369,540	(17,836,045,035)	(42.08)	(145,004,288,760)	(85.52)

Source: MB&P and OAG

Table 3.9: Q1 2020 Budget Vs Actual Performance

S/N	DESCRIPTION	2020 BUDGET		2020 ACTUAL	PERFORMANCE		
		ANNUAL	QUARTERLY	FIRST QUARTER	FIRST QUARTER ACTUAL/QUARTERLY BUDGET	FIRST QUARTER ACTUAL/ANNUAL BUDGET	FIRST QUARTER ACTUAL
	EXPENDITURE	N	N	N	%	%	%(Contribution)
1	Personnel Cost	23,146,000,000	5,786,500,000	5,948,791,091	102.80	25.70	24.23
2	Consolidated Revenue Fund Charges (CRFC)	11,825,000,000	2,956,250,000	3,069,987,352	103.85	25.96	12.50
3	Overhead Cost	27,181,140,000	6,795,285,000	4,699,718,123	69.16	17.29	19.14
4	Subvention	6,637,860,000	1,659,465,000	1,518,097,357	91.48	22.87	6.18
5	Capital Expenditure	100,767,658,300	25,191,914,575	9,316,775,617	36.98	9.25	37.94
	Total	169,557,658,300	42,389,414,575	24,553,369,540	57.92	14.48	100.00

Source: MB&P and OAG

3.4.2 RECURRENT EXPENDITURE PERFORMANCE

The State Government appropriated a total of N169,557,658,300.00 for expenditure in the 2020 budget; Out of which the sum of N68,790,000000.00 was estimated for recurrent expenditure, representing 41% of the total Budget. This translates to a quarterly expenditure out lay of N17,197,500,000.00 for recurrent utilization as showed in table 3.10.

Table 3.10: IST QUARTER RECCURENT REPORT AS AT 31ST MARCH 2020

DESCRIPTION	APPROVED BUDGET (N)	APPROVED 1ST QUARTER	WARRANT RELEASES	ACTUAL RELEASES	BALANCE FOR THE QUARTER	TOTAL BUDGET BALANCE	% PERFORMANCE (N)
PERSONNEL COST	23,146,000,000	5,786,500,000	5,965,891,439	5,948,791,091	-162,291,091	17,180,108,561	102.8
OVERHEAD COST	27,181,140,000	6,795,285,000	4,704,950,337	4,699,718,123	2,095,566,877	22,476,189,664	69.2
SUBVENTION	6,637,860,000	1,659,465,000	1,525,270,729	1,518,097,357	141,367,643	5,112,589,271	91.5
CONSOLIDATED	11,825,000,000	2,956,250,000	1,622,201,159	3,069,987,352	-113,737,352	10,202,798,841	103.8
		0			0	0	
TOTAL	68,790,000,000	17,197,500,000	13,818,313,664	15,236,593,924	1,960,906,076	54,971,686,336	88.6

Source: MB&P and OAG

Available data revealed that a total amount of N15,236,593,924.00 released and cash backed for Recurrent Expenditure as at the end of March 2020. This record signifies an increase of 15.8% above the recurrent expenditure recorded in the corresponding quarter of 2019 as reflected in table 3.11.

Table 3.11 COMPARISON OF Q1 2020 /Q1 2019 PERFORMANCE

DESCRIPTION	2019			2020				% PERF (2020 OVER 2019) releases
	1ST QUARTER APPROVED BUDGET	1ST QUARTER RELEASES	TOTAL CASH BACK	APPROVED BUDGET (N)	APPROVED 1ST QUARTER	WARRANT RELEASES	ACTUAL RELEASES	
PERSONNEL COST	6,084,295,000	5,135,542,276	5,123,677,404	23,146,000,000	5,786,500,000	5,965,891,439	5,948,791,091	116.1
OVERHEAD COST	5,016,430,000	4,460,361,138	4,102,144,989	27,181,140,000	6,795,285,000	4,704,950,337	4,699,718,123	114.6
SUBVENTION	1,744,500,000	1,292,138,760	1,292,141,683	6,637,860,000	1,659,465,000	1,525,270,729	1,518,097,357	117.5
CONSOLIDATED	3,581,250,000	1,930,226,075	2,641,027,388	11,825,000,000	2,956,250,000	1,622,201,159	3,069,987,352	116.2
					0			
TOTAL	16,426,475,000	12,818,268,249	13,158,991,464	68,790,000,000	17,197,500,000	13,818,313,664	15,236,593,924	115.8

Source: MB&P and OAG

Further analysis shows that out of N5,786,500,000 budgeted for Personnel cost within the first quarter of 2020, the sum of N5,965,891,439.00 (as presented in table 3.12) was released and fully cash backed within the period. This signifies 103% performance of the appropriated sum, and translates a shortfall of N179,391,439.00 expenditure above the quarterly budget projection.

Table 3.12: Q1 PERSONNEL COST: JAN - MARCH 2020

DESCRIPTION	WARRANT RELEASES						% INCREASE
	APPROVED BUDGET (N)	APPROVED 1ST QUARTER	JAN	FEB	MARCH	TOTAL	
PERSONNEL COST	23,146,000,000	5,786,500,000	1,641,366,351	2,128,177,545	2,196,347,543	5,965,891,439	34
TOTAL	23,146,000,000	5,786,500,000	1,641,366,351	2,128,177,545	2,196,347,543	5,965,891,439	34

Source: MB&P and OAG

In February 2020 the new minimum wage received the final approval and as a result of the wage increase, the Enugu State personnel cost rose by over 34% (see table 3.12). The effect of the new minimum wage as recorded in the 1st quarter left the total recurrent expenditure performance negative. With the new minimum wage, the State Government may consider tendering a revised budget that would provide for the rise in the wage bill.

Tables 3.13, 3.14, 3.15 and 3.16 show the recurrent expenditure as released and utilized by Sectors for the Quarter ended 31st March 2020.

Table 3.13: Q1 PERSONNEL COST SECTORAL PERFORMANCE

DESCRIPTION	TOTAL APPROVED BUDGET	QUARTERLY APPROVED PERSONNEL COST	ACTUAL RELEASES	VARIATION	% PERFORMANCE
ADMIN SECTOR	3,270,566,259	817,641,565	641,447,969	176,193,595	
ECONOMIC SECTOR	3,944,050,018	986,012,505	492,841,102	493,171,402	
LAW & JUSTICE	2,622,773,132	655,693,283	503,422,064	152,271,219	
REGIONAL SECTOR	45,694,148	11,423,537	10,715,149	708,388	
SOCIAL SECTOR	13,262,916,443	3,315,729,111	4,300,364,807	(984,635,696)	
TOTAL	23,146,000,000	5,786,500,000	5,948,791,091	(162,291,091)	102.8

Source: Appendix 1

Table 3.14: Q1 OVERHEAD COST SECTORAL PERFORMANCE

DESCRIPTION	TOTAL APPROVED OVERHEAD COSTS	QUARTERLY APPROVED OVERHEAD COST	QUARTERLY WARRANT RELEASES	1ST QUARTERLY ACTUAL RELEASES	PERCENTAGE PERFORMANCE
TOTAL ADMIN SECTOR	19,676,440,000	4,919,110,000	3,604,232,986	3,593,341,311	
TOTAL ECONOMIC SECTOR	4,796,060,000	1,199,015,000	602,469,000	602,128,461	
TOTAL LAW & JUSTICE	1,111,810,000	277,952,500	190,761,495	189,561,495	
TOTAL REGIONAL SECTOR	59,300,000	14,825,000	21,344,000	21,344,000	
TOTAL SOCIAL SECTOR	1,537,530,000	384,382,500	286,142,856	293,342,856	
TOTAL	27,181,140,000	6,795,285,000	4,704,950,337	4,699,718,123	69.2

Source: Appendix 2

Table 3.15: Q1 SECTORAL PERFORMANCE (SUBVENTION)

DESCRIPTION	TOTAL APPROVED OVERHEAD COSTS	QUARTERLY APPROVED OVERHEAD COST	QUARTERLY WARRANT RELEASES	1ST QUARTERLY ACTUAL RELEASES	PERCENTAGE PERFORMANCE
TOTAL ADMIN SECTOR	358,502,137	89,625,534	58,536,000	58,536,000	
TOTAL ECONOMIC SECTOR	877,820,642	219,455,161	167,553,793	169,434,943	
TOTAL SOCIAL SECTOR	5,401,537,221	1,350,384,305	1,299,180,936	1,290,126,414	
TOTAL	6,637,860,000	1,659,465,000	1,525,270,729	1,518,097,357	91.5

Source: Appendix 3

Table 3.16: Q1 SECTORAL PERFORMANCE (CONSOLIDATED REVENUE FUND CHARGES)

DESCRIPTION	TOTAL APPROVED OVERHEAD COSTS	QUARTERLY APPROVED OVERHEAD COST	QUARTERLY WARRANT RELEASES	1ST QUARTERLY ACTUAL RELEASES	VARIATION (ACTUAL/BUDGET)	PERCENTAGE PERFORMANCE
TOTAL ADMIN SECTOR	9,005,000,000	2,251,250,000	1,622,201,159	1,662,547,697	588,702,303	73.8
TOTAL ECONOMIC SECTOR	2,820,000,000	705,000,000	-	1,407,439,655	-702,439,655	199.6
TOTAL	11,825,000,000	2,956,250,000	1,622,201,159	3,069,987,352	-113,737,352	103.8

Source: Appendix 4

The overall analysis shows that Overhead cost received a total of N27,181,140,000.00 which translates to a quarterly estimate of N6,795,285,000.00 but the records revealed that a total expenditure of N4,704,950,337.00 or 69% was released and fully cash backed.

Similarly, the sum N1,659,465,000.00 was appropriated for subvention to parastatals for the quarter but the releases/actual expenditure stood at N1,525,270,729.00, representing 91.5% performance.

Also, the sum of N2,956,250,000.00 was approved for consolidated Revenue fund charges within the quarter. However, actual expenditure amounted to N3,069,987,352.00 indicating an increase of N113,737,352.00. This represents 104% budget performance in the first quarter. See Appendix 1-4 for details

3.4.3 CAPITAL EXPENDITURE PERFORMANCE

The budget size approved for the year 2020 was N169,767,658,300.00 out of this, the sum of N100,767,658,300.00 was allocated for capital expenditure representing 59.43 percent of the budget size. This is for the provision of critical infrastructure in health, education, environment, physical security, food security, roads, electricity, water and good governance etc.

The allocation of 2020 capital expenditure by sector is as presented in table 3.17.

Table 3.17 shows that while Economic Sector received the highest capital expenditure allocation of 65.68 percent, Regional Sector received a capital expenditure allocation of 0.36 percent.

Table 3.17: Allocation of Capital Expenditure by sector

S/N	Sector	Approved Budget 2020 (₦)	%
1	Administration	16,479,480,500	16.35
2	Economic	66,183,770,300	65.68
3	Law & Justice	1,616,642,500	1.60
4	Regional	361,500,000	0.36
5	Social	16,126,265,000	16.00
	Total Capital Budget	100,767,658,300	100.00

Source: MB&P

During the first quarter of 2020, a total sum of N9,316,775,617.00 was spent against quarterly budget of N25,191,914,575.00 as showed figure 3.12.

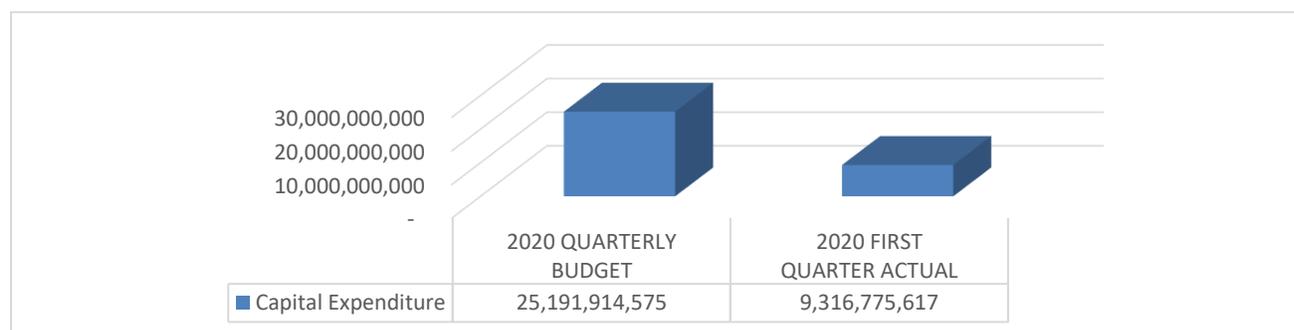


Figure 3.12: Capital Expenditure (First Quarter/January – March 2020)

Source: Table 3.8 and 3.9

3.4.4 MDAs' Capital Vote Utilization

Capital Vote Utilization shows how MDAs were able to access and utilize their capital budgetary provision in the quarter under review. (see details in Appendix 5).

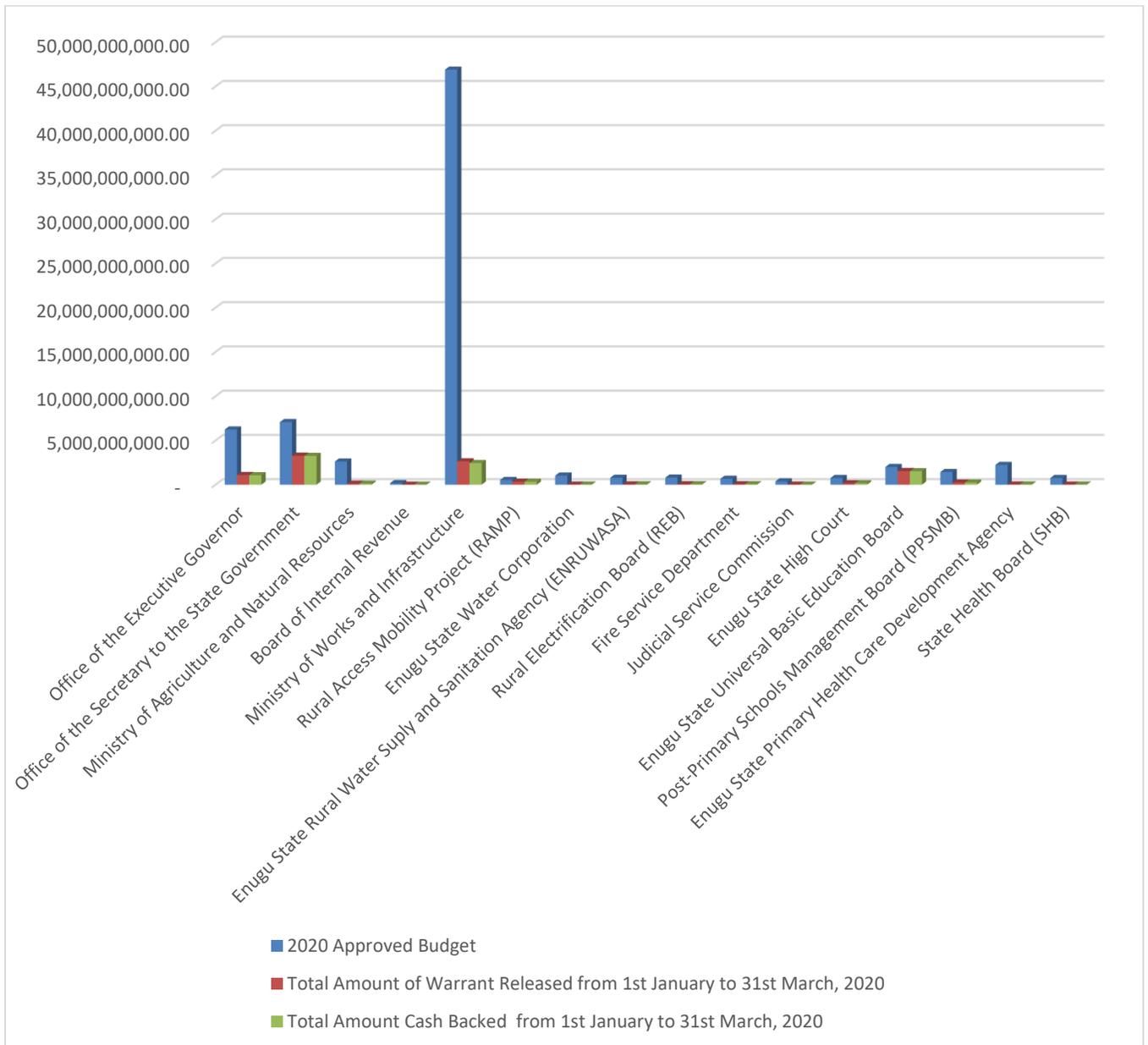


Figure 3.13: MDAs Capital Budget Release by MDAs (as at 31st March, 2020)

Source: Appendix 5

Consequently, a sectoral summary of capital outflows is presented in table 3.18

Table 3.18: Q1 Sectoral Outflows from Enugu State 2020 Capital Budget

S/N	Sector	Approved Budget 2020 (₦)	Quarterly Approved Budget 2020 (₦)	Total Amount of Warrant Released from 1st January to 31st March, 2020	Total Amount Cash Backed from 1st January to 31st March, 2020	Percentage of Cash Backed/Approved Budget	Percentage of Cash Backed/Quarterly Approved Budget
1	Administration	16,479,480,500.00	4,119,870,125.00	4,362,975,212.26	4,315,099,942.66	26.18	104.74
2	Economic	66,183,770,300.00	16,545,942,575.00	3,231,221,045.25	3,038,299,854.88	4.59	18.36
3	Law & Justice	1,616,642,500.00	404,160,625.00	162,803,829.14	162,803,829.14	10.07	40.28
4	Regional	361,500,000.00	90,375,000.00	-	-	0.00	0.00
5	Social	16,126,265,000.00	4,031,566,250.00	1,819,093,038.51	1,800,571,990.00	11.17	44.66
	Total Capital Budget	100,767,658,300.00	25,191,914,575.00	9,576,093,125.16	9,316,775,616.68	9.25	36.98

Source: MB&P

During the first quarter of 2020, sectoral capital expenditure performance against quarterly budget stood at 104.74 percent, 18.36 percent, 40.28 percent, 0.00 percent and 44.66 percent for Administration, Economic, Law & Justice, Regional and Social respectively. (see table 3.18).

3.4.5 Aggregate Expenditure Performance

Tables 3.19 and 3.20 show first quarter 2020 aggregate expenditure performance.

Table 3.19: Q1 2020 Aggregate Expenditure

S/N	DESCRIPTION	2020 BUDGET		2020 ACTUAL	VARIANCE			
		ANNUAL	QUARTERLY	FIRST QUARTER	1ST Quarter Actual Vs Quarterly Budget		1st Quarter Actual Vs Annual Budget	
	EXPENDITURE	N	N	N	N	%	N	%
1	RECURRENT	68,790,000,000	17,197,500,000	15,236,593,923	(1,960,906,077)	(11.40)	(53,553,406,077)	(77.85)
2	CAPITAL	100,767,658,300	25,191,914,575	9,316,775,617	(15,875,138,958)	(63.02)	(91,450,882,683)	(90.75)
	Total	169,557,658,300	42,389,414,575	24,553,369,540	(17,836,045,035)	(42.08)	(145,004,288,760)	(85.52)

Source: MB&P and OAG

Table 3.20: Q1 2020 Aggregate Expenditure Performance

S/N	DESCRIPTION	2020 BUDGET		2020 ACTUAL	PERFORMANCE		
		ANNUAL	QUARTERLY	FIRST QUARTER	FIRST QUARTER ACTUAL/QUARTERLY BUDGET	FIRST QUARTER ACTUAL/ANNUAL BUDGET	FIRST QUARTER ACTUAL
	EXPENDITURE	N	N	N	%	%	%(Contribution)
1	RECURRENT	68,790,000,000	17,197,500,000	15,236,593,923	88.60	22.15	62.06
2	CAPITAL	100,767,658,300	25,191,914,575	9,316,775,617	36.98	9.25	37.94
	Total	169,557,658,300	42,389,414,575	24,553,369,540	57.92	14.48	100.00

Source: MB&P and OAG

The aggregate recurrent expenditure in the first quarter of 2020 stood at a total of N15,236,593,923.00 against a quarterly budget of N17,197,500,000.00. This amount implies a decrease of N1,960,906,077.00 or 11.40 percent below the quarterly budget of N17,197,500,000.00. The capital expenditure stood at N9,316,775,617.00 in the first quarter of 2020 indicating a shortfall of N15,875,138,958.00 or 63.02 percent from the N25,191,914,575.00 prorated budget for the period under review. Consequently, the total expenditure (recurrent and capital) of N24,553,369,540.00 was released in the first quarter of 2020. (see table 3.20).

Therefore, in the first quarter of 2020, the performance of recurrent expenditure stood at 88.60 percent while capital expenditure stood at 36.98 percent. These result into a total expenditure performance of 57.92 percent against the quarterly budget of N42,389,414,575.00 as depicted in figure 3.14.

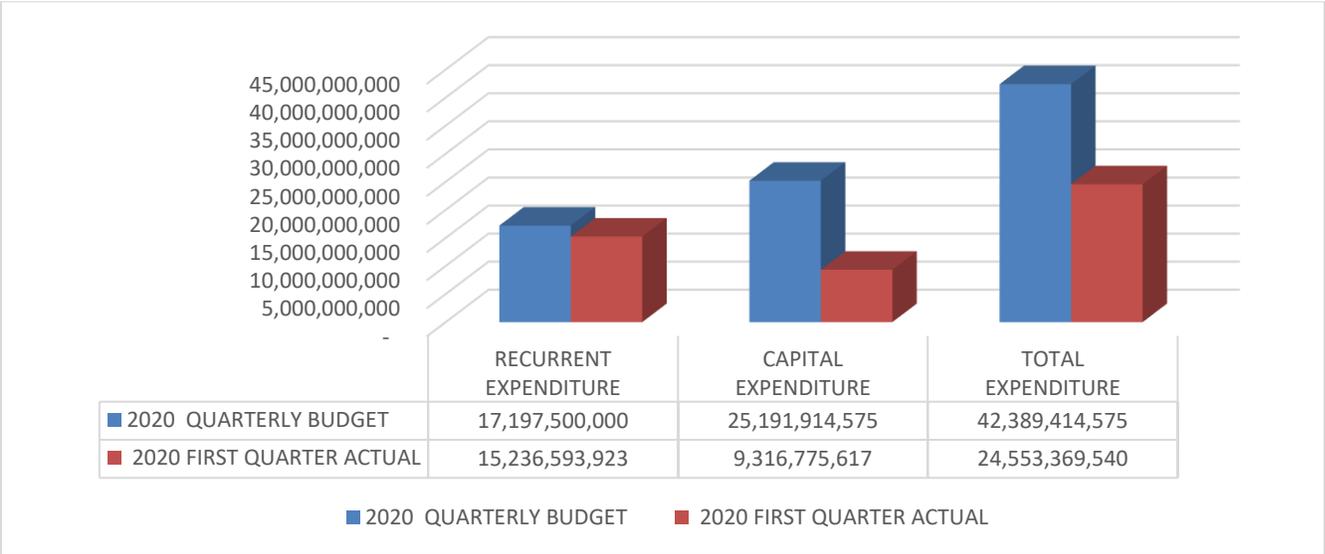


Figure 3.14: Q1 2020 Aggregate Expenditure

Source: Table 3.19 and 3.20

4.0 Conclusion

From the Revenue side, both internally generated, federal allocation and Value Added Tax, performed optimally to an average of about 80%. This is as a result of the combined efforts of the State to intensively drive the collection of all necessary revenue throughout the year, as well as the Federal Government's diversification efforts into non-oil revenue. It may be necessary to point out that the revenue so presented were from December to February in the case of FAAC, because distributable revenue runs in arrears. Hence the Covid-19 effect and the sharp drop in crude oil price is yet to be noticed. It may not be the same for the coming quarters as the picture is already showing the down-ward trend.

The expenditure within the Q1 was equally smooth because of the availability of funds from the combination of the IGR and the FAAC as stated above. As a result of this, so much was achieved both in the capital and recurrent budget implementation. In the 1st quarter, whereas the recurrent Budget posted an average of 88.60% performance implementation, the capital Budget posted an average of 36.98%. The reason for the recurrent performance is due mainly to the government's resolve to pay the recommended minimum wage religiously, as well as the constant release of overheads for proper running of the government. It should equally be noted that whereas the personnel cost is always in first line charges, the capital expenditures are rationalized within the scope of the available revenue after the payment of subventions, overheads etc for the smooth running of Government Agencies and Parastatals.

It is the hope of the State that there may be a remarkable departure from the 1st quarter scenario in the coming quarters of 2020, although, the corona virus-19 pandemic is presenting a lot of danger signals for the coming months. However, only prudent management of lean resources which Enugu State is known for will guarantee the ability of the State to keep afloat.

Appendix 1

Details of Personnel Cost

MINISTRY/DEPARTMENT/AGENCY	TOTAL PERSONNEL COSTS 2020	QUARTERLY APPROVED PERSONNEL COST	ACTUAL RELEASES	VARIATION	% PERFORMANCE
ADMINISTRATIVE SECTOR					
Office of the Executive Governor	163,652,579	40,913,145	150,756,236.30	-109,843,092	
Deputy Governor's office	10,441,373	2,610,343	3,940,238.06	-1,329,895	
Secretary to State Government (Including Allowances for political office holders)	1,378,297,103	344,574,276	47,631,080.79	296,943,195	
Enugu State Liaison Office Lagos	21,975,860	5,493,965	7,770,122.88	-2,276,158	
Enugu State Liaison Office Abuja	17,559,168	4,389,792	5,808,466.11	-1,418,674	
Enugu State House of Assembly	221,095,096	55,273,774	62,319,387.70	-7,045,614	
Ministry of Information	85,684,143	21,421,036	28,515,692.71	-7,094,657	
Government Printing and Stationary Dept (Govt Press)	22,681,229	5,670,307	8,383,692.49	-2,713,385	
Office of the Head of Service	1,117,235,420	279,308,855	253,672,311.43	25,636,544	
Office of the Auditor General of the State	34,828,536	8,707,134	11,217,579.75	-2,510,446	
Office of the Auditor General for Local Govt	19,488,239	4,872,060	6,783,190.53	-1,911,131	
Civil Service Commission	48,160,253	12,040,063	16,074,568.95	-4,034,506	
Local Government Service Commission	16,922,135	4,230,534	4,884,474.87	-653,941	
Enugu State Indendent Electoral Commission	83,276,206	20,819,051	19,902,420.53	916,631	
Ministry of Inter-Ministerial Affairs	5,434,673	1,358,668	2,666,386.62	-1,307,718	
Ministry of Inter-Governmental Affairs			3,613,656.38	-3,613,656	
Ministry of Human Dev and Poverty Reduction	23,834,246	5,958,562	7,508,463.08	-1,549,901	
TOTAL ADMIN SECTOR	3,270,566,259	817,641,565	641,447,969.18	176,193,595	
		0		0	
ECONOMIC SECTOR		0		0	
Ministry of Agriculture	470,681,571	117,670,393	101,580,032.26	16,090,360	
Forestry Commission	32,263,833	8,065,958	8,168,489.71	-102,531	
Ministry of Finance and Economic Development HQTRS	172,425,558	43,106,390	69,607,097.67	-26,500,708	
Office of the Accountant General	2,176,976,100	544,244,025		544,244,025	Budgetary Provision for possible salary increase (New Minimum Wage)
Board of Internal Revenue	156,481,632	39,120,408	52,585,523.31	-13,465,115	

Enugu State Gaming Commission	16,180,186	4,045,047	5,333,368.18	-1,288,322	
Ministry of Commerce and Industry	122,894,403	30,723,601	39,208,568.42	-8,484,968	
Nike Lake Resort Hotel			5,243,131.35	-5,243,131	
Ministry of Labour and Productivity	7,983,241	1,995,810	3,259,055.40	-1,263,245	
Ministry of Science and Technology	28,487,774	7,121,944	7,217,834.00	-95,890	
Ministry of Transport	145,606,360	36,401,590	8,347,855.85	28,053,734	
Ministry of Works and Infrastructure	129,525,038	32,381,260	37,543,373.04	-5,162,113	
Ministry of Culture and Tourism	41,824,105	10,456,026	14,645,676.97	-4,189,651	
State Economic Planning Commission	40,654,039	10,163,510	9,211,753.92	951,756	
State Bureau of Statistics	32,021,068	8,005,267	6,945,740.77	1,059,526	
Ministry of water Resources	41,987,789	10,496,947	12,144,739.50	-1,647,792	
Ministry of Housing	15,615,618	3,903,905	5,831,966.32	-1,928,062	
State Housing Corporation	-				
Ministry of Rural Development	83,365,049	20,841,262	33,588,223.08	-12,746,961	
Ministry of Lands and Urban Development	208,550,610	52,137,653	65,813,106.08	-13,675,454	
Ministry of Budget and Planning	20,526,044	5,131,511	6,565,566.54	-1,434,056	
TOTAL ECONOMIC SECTOR	3,944,050,018.0	986,012,505	492,841,102.37	493,171,402	
LAW AND JUSTICE					
The Judiciary (High Court/Magistrate Court) With Budgetary provision for CONJUS implementation	1,590,268,961	397,567,240	184,916,828.00	212,650,412	
Judicial Service Commission	4,908,396	1,227,099	1,519,211.81	-292,113	
Ministry of Justice	632,999,146	158,249,786	145,695,050.00	12,554,736	
Customary court of appeal - Headquarters	394,596,629	98,649,157	171,290,974.36	-72,641,817	
		0		0	
TOTAL LAW & JUSTICE	2,622,773,132.3	655,693,283	503,422,064.17	152,271,219	

REGIONAL SECTOR		0		0	
		0		0	
Ministry of Capital Territory Development	45,694,148	11,423,537	10,715,148.65	708,388	
TOTAL REGIONAL SECTOR	45,694,148.1	11,423,537	10,715,148.65	708,388	
		0		0	
SOCIAL SECTOR		0		0	
Ministry of Youth and Sports	75,145,766	18,786,442	22,809,148.65	-4,022,707	
		0		0	
Ministry of Gender Affairs and Social Development	53,503,623	13,375,906	16,752,104.98	-3,376,199	
		0		0	
Ministry of Education	107,855,936	26,963,984	35,053,521.00	-8,089,537	
Examination Development Centre	21,916,538.1	5,479,135	6,551,290.54	-1,072,156	
Post Primary School Management Board (PPSMB)	7,284,301,930	1,821,075,482	2,412,252,081.21	-591,176,599	
Enugu State Science and Tech and Voc Sch Board	775,039,808	193,759,952	279,503,328.95	-85,743,377	
		0		0	
Ministry of Health	448,816,649	112,204,162	177,605,903.38	-65,401,741	
Parklane Specialist Hospital	3,141,956,260	785,489,065	925,987,474.51	-140,498,410	
State Health Board	1,169,819,380	292,454,845	394,591,605.12	-102,136,760	
Ministry of Environment and Mineral Resources	147,508,874	36,877,219	18,271,463.29	18,605,755	
		0		0	
Ministry of Local Government Matters	20,716,028	5,179,007	6,078,024.64	-899,018	
Ministry of Chieftaincy Matters	16,335,651	4,083,913	4,908,860.83	-824,948	
TOTAL SOCIAL SECTOR	13,262,916,443.1	3,315,729,111	4,300,364,807.10	-984,635,696	
		0			
TOTAL	23,146,000,000	5,786,500,000	5,948,791,091	162,291,091	102.8

Source: MB&P and OAG

Appendix 2 DETAILS OF OVERHEAD EXPENDITURE REPORT

MINISTRY/DEPARTMENT/AGENCY	TOTAL APPROVED OVERHEAD COSTS	QUARTERLY APPROVED OVERHEAD COST	QUARTERLY WARRANT RELEASES	1ST QUARTERLY ACTUAL RELEASES	PERCENTAGE PERFORMANCE
ADMINISTRATIVE SECTOR					
Office of the Executive Governor	16,864,100,000	4,216,025,000	2,987,585,049	2,966,156,319.40	
Deputy Governor's office	317,400,000	79,350,000	91,752,600	90,132,600	
Boundary Adjustment programme	6,400,000	1,600,000		1,980,000	
State Comm on Privatisation Commercialisation	52,000,000	13,000,000		2,760,000	
State Emergency Management Agency	221,500,000	55,375,000	10,829,300	10,829,300	
Budget Monitoring and Due Process	8,000,000	2,000,000		2,250,000	
Enug State Investment Dev Authority	127,630,000	31,907,500		460,000	
Enugu State Social Investment Programme (SIP)	31,430,000	7,857,500			
Secretary to State Government	327,700,000	81,925,000	152,878,543	152,878,543	
Economic Affairs and Parastatals	4,000,000	1,000,000	300,000	300,000	
Enugu State Economic Development Unit	4,350,000	1,087,500	450,000	450,000	
Enugu State Liaison Office Lagos	18,750,000	4,687,500	3,600,000	3,600,000	
Enugu State Laison Office Abuja	41,600,000	10,400,000	18,185,019	18,185,019	
Enugu State Action Committee on AIDS (ENSACA)	30,800,000	7,700,000	600,000	600,000	
Hajj/Moslem Pilgrims commission/ board	30,100,000	7,525,000		180,000	
Christian Pilgrim commission /board	77,350,000	19,337,500		3,977,055	
Performance Improvement Bureau (PIB) SERVICOM	17,700,000	4,425,000	4,500,000	4,500,000	
Project Development and Implementation Dept	5,650,000	1,412,500	750,000	750,000	
Volunteer Service Agency	5,250,000	1,312,500	600,000	600,000	
Enugu State House of Assembly	1,102,000,000	275,500,000	234,380,000	234,380,000	
Ministry of Information	92,650,000	23,162,500	11,035,444	11,035,444	
Government Printing and Stationary Dept (Govt Press)	14,600,000	3,650,000	600,000	1,150,000	
Office of the Head of Service	57,400,000	14,350,000	16,890,252	16,890,252	
Establishment, Pensions and Training	6,750,000	1,687,500	300,000	300,000	
Public Service Department (PSD)	5,130,000	1,282,500			
Office of the Auditor General of the State	26,450,000	6,612,500	13,176,971	13,176,971	
Office of the Auditor General for Local Govt	13,550,000	3,387,500	1,323,968	1,323,968	
Civil Service Commission	42,900,000	10,725,000	7,780,000	7,780,000	
Local Government Service Commission	10,950,000	2,737,500			
Enugu State Indendent Electoral Commission	53,150,000	13,287,500	33,690,000	33,690,000	
Ministry of Inter-Ministerial Affairs	18,930,000	4,732,500	6,451,960	6,451,960	

Ministry of Inter-Governmental Affairs	8,020,000	2,005,000	750,000	750,000	
Ministry of Human Dev and Poverty Reduction	32,250,000	8,062,500	5,823,880	5,823,880	
TOTAL ADMIN SECTOR	19,676,440,000	4,919,110,000	3,604,232,986	3,593,341,311	
ECONOMIC SECTOR					
Ministry of Agriculture	97,200,000	24,300,000	4,507,174	4,507,174	
Veterinary School Achi	3,900,000	975,000	300,000	300,000	
Enugu State Agricultural Development Programme	11,400,000	2,850,000	300,000	300,000	
Forestry Commission	8,600,000	2,150,000	600,000	600,000	
NEWMAP, ENUGU	-		8,654,385	8,654,385	
Ministry of Finance and Economic Development HQTRS	290,150,000	72,537,500	51,516,466	51,516,466	
Office of the Accountant General	782,500,000	195,625,000	27,139,263	27,139,263	
Board of Internal Revenue	769,250,000	192,312,500	84,261,272	83,681,276	
Enugu State Gaming Commission	12,900,000	3,225,000	600,000	600,000	
Ministry of Commerce and Industry	239,400,000	59,850,000	5,721,290	5,721,290	
Small and Medium Scale Enterprises Promotion	106,100,000	26,525,000	1,666,000	1,666,000	
Enugu State Marketing Company	9,800,000	2,450,000			
Ministry of Labour and Productivity	23,680,000	5,920,000	900,000	965,579	
Ministry of Science and Technology	41,300,000	10,325,000	9,187,860	9,187,860	
Ministry of Transport	31,730,000	7,932,500	39,770,000	39,770,000	
Ministry of Works and Infrastructure	1,843,100,000	460,775,000	284,755,310	284,352,022	
Ministry of Culture and Tourism	24,850,000	6,212,500	900,000	900,000	
State Economic Planning Commission	94,100,000	23,525,000	1,500,000	2,702,500	
State Bureau of Statistics	13,400,000	3,350,000	1,760,130	1,760,130	
Ministry of water Resources	44,500,000.0	11,125,000	8,529,270	8,529,270	
Small Town Water and Sanitation Agency	5,800,000	1,450,000			

Ministry of Housing	17,100,000	4,275,000	900,000	900,000	
Ministry of Rural Development	28,200,000	7,050,000	32,686,580	32,685,580	
Community Development Council	10,300,000	2,575,000	600,000	600,000	
Enugu State Fire Service	105,600,000	26,400,000		1,565,666	
Ministry of Lands and Urban Development	30,600,000	7,650,000	4,050,000	1,860,000	
Ministry of Budget and Planning	150,600,000	37,650,000	31,664,000	31,664,000	
TOTAL ECONOMIC SECTOR	4,796,060,000.0	1,199,015,000	602,469,000	602,128,460.8	
LAW AND JUSTICE					
The Judiciary (High Court/Magistrate Court)	488,350,000	122,087,500	87,171,963	87,171,963	
Judicial Service Commission	86,700,000	21,675,000	9,000,000	9,000,000	
Ministry of Justice	378,900,000	94,725,000	67,389,532	62,589,532	
Legal Aids Council	4,900,000	1,225,000	300,000	300,000	
Citizens right Mediation Centre	12,460,000	3,115,000	900,000	900,000	
Administrator-General/Public Trustees	5,900,000	1,475,000			
Enugu State Justice Reform Team	40,100,000	10,025,000		3,600,000	
Customary court of appeal - Headquarters	94,500,000	23,625,000	26,000,000	26,000,000	
TOTAL LAW & JUSTICE	1,111,810,000.0	277,952,500	190,761,495	189,561,495.0	
REGIONAL SECTOR					
Ministry of Capital Territory Development	59,300,000	14,825,000	21,344,000	21,344,000	
TOTAL REGIONAL SECTOR	59,300,000	14,825,000	21,344,000	21,344,000	
SOCIAL SECTOR					
Ministry of Youth and Sports	219,800,000	54,950,000	17,146,000	16,846,000	
National Youths Service Corp (NYSC)	65,930,000	16,482,500	78,507,000	78,507,000	
Games Village Awgu	4,350,000	1,087,500			
Ministry of Gender Affairs and Social Development	91,950,000	22,987,500	8,005,000	10,455,000	
Vocational & Rehabilitation Centre	14,000,000	3,500,000	2,400,000	2,400,000	
Remand Home Akwuke	7,000,000	1,750,000			
Skill Acquisition Centre	8,500,000.0	2,125,000			

Social Welfare Centre Emene	12,200,000	3,050,000			
FSP Medical Centre	14,400,000	3,600,000			
Ministry of Education	109,300,000	27,325,000	3,315,014	3,315,014	
Examination Development Centre	66,500,000	16,625,000			
Agency for Mass Literacy	10,300,000	2,575,000	300,000	300,000	
Special Education Centre, Oji River	10,450,000	2,612,500	2,250,000	2,250,000	
Special Education Centre, Ogbete	12,000,000	3,000,000	2,400,000	2,400,000	
Post Primary School Management Board (PPSMB)	82,600,000	20,650,000	20,993,110	20,993,110	
Enugu State Science and Tech and Voc Sch Board	55,000,000	13,750,000	2,924,366	2,924,366	
Enugu State Scholarship and Education Loans Board	104,700,000	26,175,000	15,850,000	15,850,000	
Ministry of Health	79,300,000	19,825,000	69,226,746	69,226,746	
Esuth Colledge of Medicine (Teaching Hospital)	97,250,000	24,312,500	6,750,000	6,750,000	
Enugu State Primary Health Care	85,900,000	21,475,000	10,255,000	10,255,000	
Enugu State Agency for Universal Health Coverage	102,900,000	25,725,000			
State Health Board	41,500,000	10,375,000	900,000	900,000	
Ministry of Environment and Mineral Resources	193,050,000	48,262,500	26,456,500	26,456,500	
Ministry of Local Government Matters	19,300,000.0	4,825,000	1,972,880	1,972,880.0	
Ministry of Chieftaincy Matters	29,350,000	7,337,500	16,491,240	16,491,240	
Staff Development Centre				150,000	
YSFON				300,000	
Nig Construction & Foundation Company				3,000,000	
State Operation Cordinating Unit				600,000	
Enugu State Structure for Signage Advert				1,000,000	
TOTAL SOCIAL SECTOR	1,537,530,000.0	384,382,500	286,142,856	293,342,856.1	
TOTAL	27,181,140,000	6,795,285,000	4,704,950,337	4,699,718,123	69.2

Source: MB&P and OAG

Appendix 3: DETAILS OF SUBVENTION

	SUBVENTION '2020	QUATERLY APPROVED BUDGET	WARRANT RELEASES		IST QUARTERLY ACTUAL RELEASES	BALANCE FOR THE QUARTER	TOTAL BUDGET BALANCE	% PERF
ADMINISTRATIVE SECTOR								
Enugu State Broadcasting Service Radio/TV	274,567,607	68,641,902	45,090,000		45,090,000	23,551,902	229,477,607	
Enugu State Printing and Publishing Company	83,934,530	20,983,633	13,446,000		13,446,000	7,537,633	70,488,530	
TOTAL ADMIN SECTOR	358,502,137	89,625,534	58,536,000		58,536,000	31,089,534	299,966,137	
						-	-	
ECONOMIC SECTOR								
ENTRACO	67,294,141	16,823,535	-			16,823,535	67,294,141	
Coal City Transport Services	116,962,960	29,240,740	43,376,151		43,376,151	(14,135,411)	73,586,809	
Council for Arts and Culture	44,965,514	11,241,379	3,679,929		3,676,929	7,564,450	41,288,585	
Tourism Board	43,381,405	10,845,351	4,267,581		4,267,581	6,577,770	39,113,824	
Enugu State Water Cooperation	395,563,370	98,890,843	55,716,500		55,716,500	43,174,343	339,846,870	
Rural water Supply and Sanitation Agency	23,231,982	5,807,996	2,653,632		4,537,782	1,270,214	18,694,200	
Rural Electrification Board (REB)	186,421,270	46,605,318	57,860,000		57,860,000	(11,254,683)	128,561,270	
TOTAL ECONOMIC SECTOR	877,820,642.0	219,455,161	167,553,793.0		169,434,943.0	50,020,218	708,385,699	
						-	-	
LAW AND JUSTICE								
						-	-	
SOCIAL SECTOR								
Rangers Management Corporation	526,703,451	131,675,863	132,912,600		132,912,600	(1,236,737)	393,790,851	
Universal Basic Education Board (SUBEB)	271,201,710	67,800,428	54,000,000		54,000,000	13,800,428	217,201,710	
State Library Board,	73,126,305	18,281,576	11,100,000		11,100,000	7,181,576	62,026,305	
Enugu State Polytechnic, Iwollo	460,490,678	115,122,669	115,395,459		115,395,459	(272,790)	345,095,219	
Enugu State College of Education (Technical)	339,573,955	84,893,489	107,936,877		107,936,877	(23,043,388)	231,637,078	
Enugu State University Sc and Tech (ESUT)	1,678,930,000	419,732,500	408,000,000		408,000,000	11,732,500	1,270,930,000	
Institute of Management and Technology (IMT)	1,485,400,000	371,350,000	363,696,000		363,696,000	7,654,000	1,121,704,000	
Enugu Waste Management Authority (ESWAMA)	266,111,122	66,527,781	31,140,000		22,085,478	44,442,303	244,025,644	
Local Government Pensions board	300,000,000	75,000,000	75,000,000		75,000,000	-	225,000,000	
TOTAL SOCIAL SECTOR	5,401,537,220.6	1,350,384,305	1,299,180,936.0		1,290,126,414.0	60,257,891	4,111,410,807	
						-	-	
TOTAL	6,637,860,000	1,659,465,000	1,525,270,729		1,518,097,357	141,367,643	5,119,762,643	91.5

Source: MB&P and OAG

Appendix 4: DETAILS OF CONSOLIDATED FUND CHARGES

MINISTRY/DEPARTMENT/AGENCY	TOTAL APPROVED CRF	QUARTERLY APPROVED BUDGET	QUARTERLY WARRANT RELEASES	1ST QUARTERLY ACTUAL RELEASES	VARIATION (ACTUAL/BUDGET)	PERCENTAGE PERFORMANCE
Consolidated Fund (Pensions, Gratuities & Death Benefit State Wide)	9,005,000,000	2,251,250,000	1,622,201,159	1,662,547,697	588,702,303	73.8
TOTAL ADMIN SECTOR	9,005,000,000	2,251,250,000	1,622,201,159	1,662,547,697	588,702,303	
Consolidated fund (Domestic loan/Foreign loan repayment with interest)	2,820,000,000	705,000,000	-	1,407,439,655	-702,439,655	199.6
TOTAL ECONOMIC SECTOR	2,820,000,000	705,000,000	-	1,407,439,655	-702,439,655	
TOTAL CONSOLIDATED FUND CHARGES	11,825,000,000	2,956,250,000	1,622,201,159	3,069,987,352	-113,737,352	103.8

Source: MB&P and OAG

Appendix 5: Capital Budget Releases by MDAs (as at 31st March, 2020)

S/N	MDAs	2020 Approved Budget	Total Amount of Warrant Released from 1st January to 31st March, 2020	Total Amount Cash Backed from 1st January to 31st March, 2020	Percentage of Cash Backed/Approved Budget
		N	N	N	%
1	Office of the Executive Governor	6,234,800,000.00	1,090,231,212.26	1,066,355,942.66	17.10
2	Office of the Secretary to the State Government	7,069,000,000	3,272,744,000.00	3,248,744,000.00	45.96
3	Ministry of Agriculture and Natural Resources	2,615,000,000	121,000,000.00	121,000,000.00	4.63
4	Board of Internal Revenue	170,500,000	1,600,000.00	1,600,000.00	0.94
5	Ministry of Works and Infrastructure	46,891,000,000	2,635,733,153.15	2,442,811,962.78	5.21
6	Rural Access Mobility Project (RAMP)	529,000,000	337,000,000.00	337,000,000.00	63.71
7	Enugu State Water Corporation	1,029,000,000	15,516,506.40	15,516,506.40	1.51
8	Enugu State Rural Water Supply and Sanitation Agency (ENRUWASA)	784,050,000	32,700,000.00	32,700,000.00	4.17
9	Rural Electrification Board (REB)	800,000,000	44,628,471.70	44,628,471.70	5.58
10	Fire Service Department	666,000,000	43,042,914.00	43,042,914.00	6.46
11	Judicial Service Commission	376,650,000	9,000,000.00	9,000,000.00	2.39
12	Enugu State High Court	750,000,000	153,803,829.14	153,803,829.14	20.51
13	Enugu State Universal Basic Education Board	2,000,000,000	1,537,203,048.51	1,518,682,000.00	75.93
14	Post-Primary Schools Management Board (PPSMB)	1,430,000,000	240,071,240.00	240,071,240.00	16.79
15	Enugu State Primary Health Care Development Agency	2,230,380,000	26,158,950.00	26,158,950.00	1.17
16	State Health Board (SHB)	750,000,000	15,659,800.00	15,659,800.00	2.09
	Total	74,325,380,000.00	9,576,093,125.16	9,316,775,616.68	12.54

Source: MB&P and OAG